

No.: 35/2026/CBTT-HHV

Da Nang, April 29, 2026

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: Km11+500, Southern Approach Road to 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: <https://hhv.com.vn>

2. Contents of information disclosure:

Deo Ca Traffic Infrastructure Investment Joint Stock Company hereby announces the Consolidated Interim Financial Statements for the accounting period from January 1, 2026 to March 31, 2026 of the Company.

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

3. This information was published on the Company's website on April 29, 2026, as in the link: <https://hhv.com.vn/en/financial-report/2026>

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

Attached documents:

- The Consolidated interim financial statements for the accounting period from January 1, 2026 to March 31, 2026 of Company.

ORGANIZATION REPRESENTATIVE
Person authorized to disclose information



Chief Accountant

Le Cong Nghia

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

Interim consolidated financial statements
For the accounting period from 1 January 2026 to 31 March 2026



TABLE OF CONTENTS

CONTENTS	Page
REPORT OF THE BOARD OF MANAGEMENT	01 – 06
INTERIM CONSOLIDATED FINANCIAL STATEMENTS	
Interim consolidated statement of financial position	07 – 10
Interim consolidated income statement	11 – 12
Interim Consolidated statement of cash flows	13 – 14
Notes to the interim Consolidated financial statement	15 – 100

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 Interim consolidated financial statements for the accounting period from 1 January 2026 to 31 March 2026.

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 38th amendment on 24 March 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 31/03/2026 is 547,166,296 shares.

Actual contributed capital as at 31/03/2026 is:

VND 5,471,662,960,000

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 printing-related services (Industry code: 1811, 1812); manufacturing of non-alcoholic beverages, mineral water, construction wood products, refined petroleum products, production of fossil-fuel-based fuels, primary plastic and synthetic rubber products, construction materials from clay, concrete and concrete products, cement and plaster products, generation of electricity from non-renewable energy sources, generation of electricity from renewable energy sources, consumer electronic products, metal structures, other metal products and miscellaneous manufacturing not elsewhere classified (Industry code: 1105, 1622, 1920, 2013, 2392, 2395, 2511, 2599, 3511, 3512, 2640, 3290); mechanical processing, metal treatment and metal coating (Industry code: 2592).

Repair and maintenance of machinery and equipment, electrical equipment, fabricated metal products and other equipment (Industry code: 3311, 3312, 3314, 3319); installation of industrial machinery and equipment, installation of electrical systems, water supply and drainage systems, heating and air-conditioning systems and other building systems (Industry code: 3320, 4321, 4322, 4329); building completion and other specialized construction activities (Industry code: 4330, 4390); wholesale and retail trade, repair and maintenance of motor vehicles and other motor vehicles (Industry code: 4661, 4781, 9531); wholesale of computers, computer peripherals and software, electronic and telecommunications equipment, other machinery, equipment and parts, metals and metal ores, other construction materials and installation equipment, wholesale and retail of other new goods (excluding automobiles, motorcycles, motorbikes and their auxiliary components) (Industry code: 4651, 4652, 4659, 4672, 4673, 4679, 4773); hotels and similar accommodation services (Industry code: 5510); restaurants and mobile food service activities (Industry code: 5610); motion picture projection and other telecommunications activities (Industry code: 5914, 6190); other computer programming, computer consultancy and computer infrastructure management, other computer and information technology services (Industry code: 6219, 6220, 6290); web search portals and other information services, information technology infrastructure, data processing, hosting and related activities (Industry code: 6390, 6310); real estate business, rights to use land owned, used or leased by the owner/user (Industry code: 6810); architectural and related technical consultancy, business management consultancy and other management consultancy activities (Industry code: 7020, 7110); technical inspection and analysis (Industry code: 7120).

Advertising (Industry code: 7310); other remaining professional, scientific and technical activities not elsewhere classified (Industry code: 7499); leasing of motor vehicles, machinery, equipment and other tangible goods without operators (Industry code: 7710, 7730); temporary labor supply and other human resource supply activities (Industry code: 7821, 7822); operation of employment agencies (Industry code: 7810); other travel-related activities (Industry code: 7990); other security and protection services (Industry code: 8019); integrated support services (Industry code: 8110); other cleaning services (Industry code: 8129); administrative and office support activities (Industry code: 8210); call-center and related services (Industry code: 8220); organization of trade fairs and trade promotion activities (Industry code: 8230); other remaining business support services not elsewhere classified (Industry code: 8299); basic vocational training (Industry code: 8531); intermediate vocational training (Industry code: 8532); college-level vocational training (Industry code: 8533); other education not elsewhere classified (Industry code: 8559); other education support activities (Industry code: 8569); other medical activities not elsewhere classified (Industry code: 8699); literary and musical creation activities (Industry code: 9011); performing arts activities (Industry code: 9020); other support activities for artistic creation and performing arts (Industry code: 9039); visual arts creation activities (Industry code: 9012).

REPORT OF THE BOARD OF MANAGEMENT
 (continued)

4. Company's structure

<i>Company 's name</i>	<i>Ratio of benefit</i>	<i>Ratio of Voting right</i>	<i>Investment capital (VND)</i>
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%	240,545,200,000

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 Enterprise	Lac Thang Hamlet, Ky Lac Commune, Ha Tinh Province, Viet Nam
Quang Ngai - Hoai Nhon Expressway Management and Operation Enterprise	An Do Quarter, Hoai Nhon Bac Ward, Gia Lai Province, Vietnam
Chi Thanh - Van Phong Expressway Management and Operation Enterprise	Tuy Duong Village, O Loan Commune, Dak Lak Province, Vietnam
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 consolidated results of operations and financial position as at 31 March 2026 are presented in the attached interim consolidated financial statements.

REPORT OF THE BOARD OF MANAGEMENT
(continued)

EVENTS AFTER THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION DATE

On April 6, 2026, the Ho Chi Minh City Stock Exchange issued Decision No. 297/QĐ-SGDHCM, accepting Vietnam's Bidvina Tol Infrastructure Investment Joint Stock Company (Đèo Cả Infrastructure) to change its listed securities value from VND 4,974,330,030,000 to VND 5,471,662,960,000.

The Board of Management of the Company confirms that, except for the events mentioned above, there have been no material events occurring after 31 March 2026 up to the date of the preparation of these Interim consolidated financial statements that have not been reviewed for adjustment or disclosure in the Interim consolidated financial statements.

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 Trung Nam	Permanent Deputy General Director	01/10/2024 16/05/2025	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	
Ms. Nguyen Quynh Mai	Deputy General Director	30/03/2021	
Mr. Le Chau Thang	Deputy General Director	14/02/2022	
Mr. Nguyen Le 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	Head of the Supervisory Board	31/05/2024	
Mrs. Cam Thi Minh Hai	Member	23/05/2025	
Mrs. Phan Thi Mai	Member	26/04/2021	

Legal representative:

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

According to the above list, no member of the Board of Directors, the Board of Management, or the Board of Supervisors has misused their delegated power in managing and operating the Company to obtain any benefits other than the standard benefits arising from share ownership, similar to other shareholders.

REPORT OF THE BOARD OF MANAGEMENT (continued)

STATEMENT OF RESPONSIBILITY OF THE BOARD OF MANAGEMENT IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for preparing the Interim consolidated financial statements which give a true and fair view of the consolidated financial position of the Company and the results of its operations and consolidated cash flows for the period from 1 January 2026 to 31 March 2026. In preparing those Interim consolidated 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 Interim consolidated 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 Interim consolidated financial statements;
- Prepare and present Interim consolidated financial statements on the basis of compliance with current accounting standards, corporate accounting system and other applicable regulations;
- Prepare the Interim consolidated 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 Interim consolidated 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 INTERIM CONSOLIDATED FINANCIAL STATEMENTS

We hereby, the Board of Management of Deo Ca Traffic Infrastructure Investment Joint Stock Company approve the Company's Interim consolidated financial statements for the period from 1 January 2026 to 31 March 2026.

Da Nang, 29 April 2026
On behalf of the Board of Management
General Director



INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 as at 31 March 2026

Code	ASSETS	Note	As at	
			31.03.2026 VND	01.01.2026 VND
100	CURRENT ASSETS		2,346,786,197,707	1,862,409,737,591
110	Cash and cash equivalents	V.1	1,202,210,494,221	586,763,423,469
111	Cash		983,064,486,073	446,122,441,869
112	Cash equivalents		219,146,008,148	140,640,981,600
120	Short-term investments		22,213,462,807	21,567,111,018
123	Held-to-maturity investments	V.2a	22,213,462,807	21,567,111,018
130	Short-term receivables		1,049,111,698,648	1,184,826,533,023
131	Short-term trade accounts receivable	V.3	660,249,859,668	810,846,568,945
132	Short-term prepayments to suppliers	V.4a	70,795,060,611	56,910,023,595
135	Other short-term receivables	V.5a	331,277,325,100	330,280,487,214
136	Provision for doubtful debts – short term	V.6	(13,210,546,731)	(13,210,546,731)
140	Inventories		50,755,005,409	44,914,909,709
141	Inventories	V.7	50,755,005,409	44,914,909,709
160	Other current assets		22,495,536,622	24,337,760,372
161	Short-term prepaid expenses	V.8a	19,518,626,390	19,979,728,817
162	Value Added Tax to be reclaimed		-	1,381,314,823
163	Tax and other receivables from the State Budget	V.16b	2,976,910,232	2,976,716,732

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 as at 31 March 2026
 (continued)

Code	ASSETS (continued)	Note	As at	
			31.03.2026 VND	01.01.2026 VND
200	NON-CURRENT ASSETS		38,966,329,522,651	38,889,665,944,866
210	Long-term receivables		444,398,581,563	465,705,919,122
212	Long-term prepayments to suppliers	V.4b	335,144,461,660	360,723,660,592
215	Other long-term receivables	V.5b	109,254,119,903	104,982,258,530
220	Fixed assets		27,355,055,902,001	27,487,538,681,451
221	Tangible fixed assets	V.9	27,305,280,710,320	27,436,122,691,652
222	Historical cost		30,205,708,427,579	30,219,932,424,051
223	Accumulated depreciation		(2,900,427,717,259)	(2,783,809,732,399)
224	Finance lease fixed assets	V.10	40,155,339,175	41,651,602,747
225	Historical cost		48,541,148,950	48,541,148,950
226	Accumulated depreciation		(8,385,809,775)	(6,889,546,203)
227	Intangible fixed assets	V.11	9,619,852,506	9,764,387,052
228	Historical cost		12,362,145,635	12,362,145,635
229	Accumulated amortisation		(2,742,293,129)	(2,597,758,583)
250	Long-term assets in progress		565,376,460	3,376,113,479
252	Construction in progress	V.11	565,376,460	3,376,113,479
260	Long-term investments		2,327,148,680,768	2,281,710,493,936
262	Investments in associates, joint ventures	V.2b	1,257,010,485,600	1,216,853,542,677
263	Investments in other entities	V.2c	1,013,258,000,000	1,009,017,000,000
265	Investments held to maturity	V.2a	56,880,195,168	55,839,951,259
270	Other long-term assets		8,839,160,981,859	8,651,334,736,878
271	Long-term prepaid expenses	V.8b	8,819,512,257,339	8,631,729,793,557
272	Deferred income tax assets	V.22a	11,056,115,105	10,398,576,090
269	Goodwill	V.13	8,592,609,415	9,206,367,231
280	TOTAL ASSETS		41,313,115,720,358	40,752,075,682,457

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 as at 31 March 2026
 (continued)

Code	RESOURCES	Note	As at	
			31.03.2026 VND	01.01.2026 VND
300	LIABILITIES		28,426,042,532,398	28,579,498,126,112
310	Short-term liabilities		3,324,536,912,424	3,561,610,617,415
311	Short-term trade accounts payable	V.14a	976,846,736,321	1,037,199,795,714
312	Short-term advances from customers	V.15a	99,766,922,163	102,791,223,460
314	Payable to employees	V.16a	51,202,178,712	112,937,422,762
315	Short-term accrued expenses	V.17	16,598,513,064	31,738,474,878
316	Short-term intercompany payables	V.18a	327,550,005,029	335,340,805,490
319	Other short-term payables	V.19a	1,136,909,091	1,194,181,818
320	Short-term borrowings and finance lease liabilities	V.20a	948,834,795,859	954,509,487,657
321	Provision for short-term liabilities	V.21a	896,814,677,370	979,820,050,821
323	Price stabilisation funds		5,786,174,815	6,079,174,815
330	Long-term liabilities		25,101,505,619,974	25,017,887,508,697
331	Long-term trade accounts payables	V.14b	256,937,405,786	260,845,755,724
332	Long-term advances from customers	V.15b	575,469,595,915	507,937,125,175
334	Intercompany payables on capital contribution	V.18b	6,790,977,493,248	6,576,282,356,750
337	Other long-term payables	V.19b	14,323,320,830	11,223,836,612
338	Long-term borrowings and finance lease liabilities	V.20b	35,280,476,625	35,280,476,625
339	Convertible bonds	V.21b	17,282,235,606,312	17,479,169,217,555
342	Provision for long-term liabilities	V.22b	146,281,721,258	147,148,740,256

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 as at 31 March 2026
 (continued)

Code	RESOURCES (continued)	Note	As at	
			31.03.2026 VND	01.01.2026 VND
400	OWNERS' EQUITY	V.23	12,887,073,187,960	12,887,073,187,960
411	Owners' capital		5,471,662,960,000	4,974,330,030,000
411a	- Ordinary shares with voting rights		5,471,662,960,000	4,974,330,030,000
412	Share premium		5,188,162,000	5,364,062,000
414	Owners' other capital		4,173,092,872,545	4,173,092,872,545
418	Investment and development funds		15,561,628,379	15,561,628,379
420	Undistributed earnings		1,626,652,005,764	1,446,743,571,997
420a	- Undistributed post-tax profits of previous years		1,446,743,571,997	863,936,154,090
420b	- Post-tax profits of current period/year		179,908,433,767	582,807,417,907
429	Non-controlling interests		1,594,915,559,272	1,557,485,391,424
440	TOTAL RESOURCES		41,313,115,720,358	41,466,571,314,072

Da Nang, 29 April 2026
 On behalf of
 the Board of Management

Prepared by



DANG THI HUYEN

Chief Accountant



LE CONG NGHIA

General Director




NGO TRUNG NAM

INTERIM CONSOLIDATED INCOME STATEMENT
For the accounting period from 1 January 2026 to 31 March 2026

Code	Note	Quarter 1		3-month period ended		
		2025 VND	2024 VND	31.03.2026 VND	31.03.2025 VND	
01	Revenue from sales of goods and rendering of services	VI.1	906,967,141,844	735,015,629,632	906,967,141,844	735,015,629,632
02	Less deductions		-	-	-	-
10	Net revenue from sales of goods and rendering of services	VI.1	906,967,141,844	735,015,629,632	906,967,141,844	735,015,629,632
11	Cost of goods sold and services rendered	VI.2	393,494,269,425	348,848,244,749	393,494,269,425	348,848,244,749
20	Gross profit from sales of goods and rendering of services		513,472,872,419	386,167,384,883	513,472,872,419	386,167,384,883
21	Gain/(loss) on disposal of investment property		-	-	-	-
22	Financial income	VI.3	2,277,850,624	13,889,033,600	2,277,850,624	13,889,033,600
23	Financial expenses	VI.4	279,346,610,492	220,578,333,284	279,346,610,492	220,578,333,284
24	- Including: Interest expenses		274,991,112,742	217,619,228,887	274,991,112,742	217,619,228,887
26	General and administration expenses	VI.5	16,862,341,248	16,925,302,312	16,862,341,248	16,925,302,312
27	Profit sharing from associates		24,084,942,923	30,793,048,074	24,084,942,923	30,793,048,074
30	Net operating profit		243,626,714,226	193,345,830,961	243,626,714,226	193,345,830,961
31	Other income	VI.6	1,365,901,656	1,105,090,424	1,365,901,656	1,105,090,424
32	Other expenses	VI.7	729,132	4,098,653	729,132	4,098,653
40	Net other income		1,365,172,524	1,100,991,771	1,365,172,524	1,100,991,771
50	Net accounting profit before tax		244,991,886,750	194,446,822,732	244,991,886,750	194,446,822,732

INTERIM CONSOLIDATED INCOME STATEMENT
For the accounting period from 1 January 2026 to 31 March 2026
(continued)

Code	Note	Quarter 1		3-month period ended		
		2025 VND	2024 VND	31.03.2026 VND	31.03.2025 VND	
51	Business income tax - current	VI.9	29,177,843,148	22,225,388,997	29,177,843,148	22,225,388,997
52	Business income tax - deferred	VI.10	(1,524,558,013)	(746,172,453)	(1,524,558,013)	(746,172,453)
60	Net profit after tax		<u>217,338,601,615</u>	<u>172,967,606,188</u>	<u>217,338,601,615</u>	<u>172,967,606,188</u>
	Attributable to:					
61	Owners of the parent company		179,908,433,767	146,236,819,496	179,908,433,767	146,236,819,496
62	Non-controlling interests		37,430,167,848	26,730,786,692	37,430,167,848	26,730,786,692
70	Basic earnings per share	VI.11	353	338	353	338
71	Diluted earnings per share	VI.12	353	266	353	266

Prepared by



DANG THI HUYEN

Chief Accountant



LE CONG NGHIA

Da Nang, 29 April 2026
On behalf of the Board of Management
General Director




NGO TRUNG NAM

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the accounting period from 1 January 2026 to 31 March 2026

Code	Note	3-month period ended	
		31.03.2026 VND	31.03.2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net profit before tax	244,991,886,750	194,446,822,732
	Adjustments for:		
02	Depreciation and amortisation	127,194,237,751	102,821,514,136
05	Profits from investing activities	(27,191,396,240)	(44,682,081,674)
06	Interest expense	274,991,112,742	217,619,228,887
08	Operating profit before changes in working capital	619,985,841,003	470,205,484,081
09	Decrease/(increase) in receivables	153,949,261,344	(116,877,591,516)
10	Increase in inventories	(5,840,095,700)	(44,386,509,915)
11	(Decrease)/increase in payables [not including interest payables, CIT payables]	(23,128,101,393)	70,446,285,263
12	Decrease in prepaid expenses	429,038,439	756,424,995
14	Interest paid	(243,387,860,872)	(249,486,735,389)
15	Business income tax paid	(86,741,650,087)	(66,342,461,566)
16	Other receipts from operating activities	-	165,009,000,000
17	Other payments on operating activities	-	(24,000,000)
20	Net cash inflows from operating activities	415,266,432,734	229,299,895,953
CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets	(4,365,315,818)	(56,814,127,533)
22	Proceeds from disposals of fixed assets and long-term assets	900,000,000	-
23	Loans granted, purchases of debt instruments of other entities	(646,351,789)	(1,461,336,340)
24	Collection of loans, proceeds from sales of debt instruments of other entities	-	600,000,000
25	Investments in other entities	(13,891,000,000)	(92,074,000,000)
26	Proceeds from divestment in other entities	-	5,688,000,000
27	Dividends and interest received	965,260,319	20,582,450,116
30	Net cash outflows from investing activities	(17,037,407,288)	(123,479,013,757)

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the accounting period from 1 January 2026 to 31 March 2026

(continued)

Code	Note	3-month period ended	
		31.03.2026 VND	31.03.2025 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from issue of shares and capital contribution	497,157,030,000	-
33	Proceeds from borrowings	59,024,256,765	196,548,568,336
34	Repayments of borrowings	(336,582,173,389)	(410,724,823,568)
35	Finance lease principal repayments	(2,381,068,070)	(873,771,687)
40	Net cash inflows/(outflows) from financing activities	217,218,045,306	(215,050,026,919)
50	Net increase in cash and cash equivalents	615,447,070,752	(109,229,144,723)
60	Cash and cash equivalents at beginning of period	586,763,423,469	308,933,876,437
61	Effect of foreign exchange differences	-	-
70	Cash and cash equivalents at end of period	1,202,210,494,221	199,704,731,714

Prepared by



DANG THI HUYEN

Chief Accountant



LE CONG NGHIA

Da Nang, 29 April 2026
 On behalf of the Board of Management
 General Director



NGO TRUONG NAM

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 1 January 2026 to 31 March 2026

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 38th amendment on 24 March 2026.

Actual contributed capital as at 31/03/2026 is: VND 5,471,662,960,000

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 printing-related services (Industry code: 1811, 1812); manufacturing of non-alcoholic beverages, mineral water, construction wood products, refined petroleum products, production of fossil-fuel-based fuels, primary plastic and synthetic rubber products, construction materials from clay, concrete and concrete products, cement and plaster products, generation of electricity from non-renewable energy sources, generation of electricity from renewable energy sources, consumer electronic products, metal structures, other metal products and miscellaneous manufacturing not elsewhere classified (Industry code: 1105, 1622, 1920, 2013, 2392, 2395, 2511, 2599, 3511, 3512, 2640, 3290); mechanical processing, metal treatment and metal coating (Industry code: 2592).

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

3. Business line (continued)

Repair and maintenance of machinery and equipment, electrical equipment, fabricated metal products and other equipment (Industry code: 3311, 3312, 3314, 3319); installation of industrial machinery and equipment, installation of electrical systems, water supply and drainage systems, heating and air-conditioning systems and other building systems (Industry code: 3320, 4321, 4322, 4329); building completion and other specialized construction activities (Industry code: 4330, 4390); wholesale and retail trade, repair and maintenance of motor vehicles and other motor vehicles (Industry code: 4661, 4781, 9531); wholesale of computers, computer peripherals and software, electronic and telecommunications equipment, other machinery, equipment and parts, metals and metal ores, other construction materials and installation equipment, wholesale and retail of other new goods (excluding automobiles, motorcycles, motorbikes and their auxiliary components) (Industry code: 4651, 4652, 4659, 4672, 4673, 4679, 4773); hotels and similar accommodation services (Industry code: 5510); restaurants and mobile food service activities (Industry code: 5610); motion picture projection and other telecommunications activities (Industry code: 5914, 6190); other computer programming, computer consultancy and computer infrastructure management, other computer and information technology services (Industry code: 6219, 6220, 6290); web search portals and other information services, information technology infrastructure, data processing, hosting and related activities (Industry code: 6390, 6310); real estate business, rights to use land owned, used or leased by the owner/user (Industry code: 6810); architectural and related technical consultancy, business management consultancy and other management consultancy activities (Industry code: 7020, 7110); technical inspection and analysis (Industry code: 7120).

Advertising (Industry code: 7310); other remaining professional, scientific and technical activities not elsewhere classified (Industry code: 7499); leasing of motor vehicles, machinery, equipment and other tangible goods without operators (Industry code: 7710, 7730); temporary labor supply and other human resource supply activities (Industry code: 7821, 7822); operation of employment agencies (Industry code: 7810); other travel-related activities (Industry code: 7990); other security and protection services (Industry code: 8019); integrated support services (Industry code: 8110); other cleaning services (Industry code: 8129); administrative and office support activities (Industry code: 8210); call-center and related services (Industry code: 8220); organization of trade fairs and trade promotion activities (Industry code: 8230); other remaining business support services not elsewhere classified (Industry code: 8299); basic vocational training (Industry code: 8531); intermediate vocational training (Industry code: 8532); college-level vocational training (Industry code: 8533); other education not elsewhere classified (Industry code: 8559); other education support activities (Industry code: 8569); other medical activities not elsewhere classified (Industry code: 8699); literary and musical creation activities (Industry code: 9011); performing arts activities (Industry code: 9020); other support activities for artistic creation and performing arts (Industry code: 9039); visual arts creation activities (Industry code: 9012).

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	
			31.03.2026	01.01.2026	31.03.2026	01.01.2026
1	Bac Giang - Lang Son BOT JSC	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam	65.04%	65.04%	65.04%	65.04%
2	Deo Ca Investment JSC	32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam	74.24%	74.24%	74.24%	74.24%
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	
			31.03.2026	01.01.2026	31.03.2026	01.01.2026
1	Khanh Hoa Deo Ca BOT Investment JSC	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam	47.42%	47.42%	50.00%	50.00%
2	Dong Dang - Tra Linh Expressway JSC	No. 320, Nung Tri Cao Ward, Cao Bang City, Viet Nam	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, Khuat Duy Tien Street, 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 23rd 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 Ninh 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.

Investors are entitled to 11.5% per year interest under the BOT contract throughout the project's lifespan. The remaining toll collection year according to the financial plan is 22 years and 5 months.

Actual contributed capital as at 31/03/2026 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 21 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. 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 year according to the financial plan is 19 years and 2 months;
- + An Dan Station component: Investor profit under the contract is 9.15% per year throughout the project's lifespan. The remaining toll collection year according to the financial plan is 19 years and 2 months;
- + Cu Mong Tunnel component: Investor profit under the contract is 9.15% per year throughout the project's lifespan. The remaining toll collection year according to the financial plan is 19 years and 2 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 year according to the financial plan is 19 years and 2 months.

Actual contributed capital as at 31/03/2026 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.

Investor profit throughout the project's lifespan is 11.5% per year. The remaining toll collection year according to the financial plan is 9 years and 7 months.

Actual contributed capital as at 31/03/2026 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 12 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:

+ 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 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.

Investor return throughout the project's lifespan is 11.5% per year. The remaining toll collection year according to the financial plan is 11 years and 5 months.

Actual contributed capital as at 31/03/2026 is: VND 305,000,000,000

v. Dong Dang – Tra Linh Expressway JSC

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 7th time by the Cao Bang Provincial Department of Finance on 12 March 2026.

+ 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 3,687,380,000,000

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

Total VND 14,331,618,000,000

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

The estimated construction year according to Financial Plan is from 19 December 2023 to 15 December 2026.

The expected toll collection year is 22 years and 4 months from the date the project comes into operation.

Actual contributed capital as at 31/03/2026 is: VND 601,363,000,000

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

vi. Cam Lam – Vinh Hao Expressway JSC

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 year 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 year according to the financial plan is 15 years and 2 months.

Actual contributed capital as at 31/03/2026 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 13rd change Business Registration Certificate was issued by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 5 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:	8,743,000,000,000 VND
+ Owner's equity:	1,749,000,000,000 VND
+ Borrowings:	6,994,000,000,000 VND

Enterprise investment capital is implemented according to project progress.

Actual contributed capital as at 31/03/2026 is: 105,000,000,000 VND

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

List of dependent accounting affiliated units without legal status:

<i>Company's name</i>	<i>Address</i>
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
Deo Ca Tunnel Management and Operation Enterprise	Hao Son Hamlet, Hoa Xuan Nam 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
BOT Trung Luong - My Thuan JSC	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 Village, Ky Lac Commune, Ha Tinh Province, Vietnam
Quang Ngai – Hoai Nhon Expressway Management and Operation Enterprise	An Do Quarter, Hoai Nhon Commune, Binh Dinh Province, Viet Nam
Chi Thanh - Van Phong Expressway Management and Operation Enterprise	Tuy Duong Hamlet, O Long Commune, Tuy An District, Phu Yen Province, Viet Nam
Representative Office in Hanoi City	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 20th 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 21 July 2025.

Line of business: Producing and trading in building materials

Actual contributed capital as at 31/03/2026 is: VND 829,800,000,000

ii. ICV Vietnam Investment and Construction JSC

Deo Ca Urban Infrastructure Company Limited was initially granted the Enterprise Registration Certificate No. 0111279935 on 11 November 2025. The 3rd amended Enterprise Registration Certificate was issued by the Department of Finance of Hanoi on 05 February 2026.

Line of business: Construction of road works.

Actual contributed capital as at 31/03/2026 is: VND 4,500,000,000,000

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

7. Employees

At the end of the accounting year, the company had 1,477 employees working (the beginning of year was 1,387 employees).

II. FIRST QUARTER 2026 AND ACCOUNTING CURRENCY

The Company's first quarter 2026 is from 1 January to 31 December yearly.

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

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEMS

1. Accounting system

The Company applies to the corporate accounting system issued under Circular No.99/2025/TT-BTC dated 27 October 2025, Circular No.202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance 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 Interim consolidated 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. Types of exchange rates applied in accounting

a) Real exchange rates

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;

In cases where the contract does not specify a payment exchange rate, transactions must be recorded using the actual exchange rate at the time of occurrence. The actual exchange rate is defined as the average telegraphic transfer (TT) rate of the commercial bank where the enterprise frequently conducts transactions (hereinafter referred to as the approximate exchange rate). The approximate exchange rate must ensure that the variance does not exceed +/-1% of the average TT rate on the transaction date.

Exchange rate differences arising during the period from foreign currency transactions are recognized as financial income or financial expenses. Exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies at the end of the accounting period, after offsetting gains and losses, are recognized as financial income or financial expenses;

IV. ACCOUNTING POLICIES (continued)

1. Types of exchange rates applied in accounting

b) Book exchange rate

The weighted average book exchange rate is determined based on the average value converted into the accounting currency using the actual exchange rates arising from the debit side of cash, accounts receivable, and other asset accounts, or the credit side of accounts payable accounts, divided by the total amount of foreign currency at the beginning of the period plus the amount of foreign currency increased during the period** for each respective object. The weighted average book exchange rate can be determined either at the end of the period or at each time of payment.

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

When preparing Financial Statements, enterprises shall revalue the balances of all monetary items denominated in foreign currencies using the average telegraphic transfer (TT) rate of the commercial bank where the enterprise frequently conducts transactions at the end of the accounting period. Specifically, for demand deposits in foreign currencies, enterprises must revalue the balances using the average TT rate of the commercial bank where the deposit account is opened. Enterprises do not perform revaluation for part or all of the value of foreign currency accounts receivable for which a provision for doubtful debts has been made.

All exchange rate differences arising from the revaluation of monetary items denominated in foreign currencies at the end of the period must be reflected in financial income (if a gain) or financial expenses (if a loss) to determine the business results for the period. The exchange rate difference from this revaluation must be presented in the income statement as a net amount between the total gains and total losses arising from the revaluation of monetary items denominated in foreign currencies.

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 Interim consolidated statement of financial position 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, associates, securities investments and other financial investments.

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

- Having maturity of less than 12 months or 01 normal production year are recorded as short-term.
- Having maturity over than 12 months or 01 normal production year are recorded as long-term.

IV. ACCOUNTING POLICIES (continued)

3. Financial investment (continued)

a) Held-to-maturity investment (continued)

This investment does not reflect holdings of bonds and debt instruments for profit-making purposes.

Held-to-maturity investments include term deposits at banks (with the maturity of over 3 months) treasury bills, promissory notes, bonds and preferred shares obligatorily repurchased at a specified future date, loans held to maturity with yearic interest earnings, and other held-to-maturity investments.

Provision for diminution in value of held-to-maturity investments: if provision has not been made under statutory regulations, the company must assess the possibility of recovery. The provision for diminution in value of held-to-maturity investment when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the first quarter 2026 are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost. Where the amount of loss cannot be reliably determined, the decrease in investment will not be recorded and the recoverability of the investment is disclosed in the Notes to the interim Interim consolidated financial statements.

b) Investments in subsidiaries and associates

Subsidiaries

Subsidiaries are all entities over which the Company has the power to govern the financial and operating policies to gain future benefits from their activities, generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company controls the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Company. They are de-consolidated from the date that control ceases.

The acquisition method of accounting is used to account for the purchase of subsidiaries. The cost of an acquisition is measured as the fair value of the assets transferred, equity instruments issued, and liabilities incurred or assumed at the date of exchange, plus directly related acquisition costs.

Identifiable assets, liabilities and contingent liabilities assumed in the business combination are measured initially at fair values at the acquisition date, regardless of any non-controlling interest. The excess of the cost of acquisition over the fair value of the Company's share of the identifiable net assets acquired is recorded as goodwill. If the cost of acquisition is less than the fair value of the net assets of the subsidiary acquired, the difference is recognized directly in the Interim consolidated income statement.

In a multi-phase acquisition, when determining goodwill or bargain purchase, the value of the investment in the subsidiary is calculated as the sum of the total consideration on the date of acquiring control and previous considerations remeasured to fair value on the date of control acquisition.

Inter-company transactions, balances and unrealized gains and losses on transactions between group companies are eliminated.

Accounting policies of subsidiaries are also adjusted if necessary to ensure consistency with the policies currently applied by the Company

IV. ACCOUNTING POLICIES (continued)

3. Financial investment (continued)

b) Investments in subsidiaries and associates (continued)

The financial statements of the companies used for consolidation must be prepared for the same accounting period. If the reporting dates differ, the gap must not exceed 03 months. The financial statements used for consolidation must be adjusted for the effects of significant transactions and events occurring between the reporting date of the companies and the reporting date of the Group. The length of the reporting period and the differences in reporting dates must be consistent across periods.

The Parent Company is considered to have divested when it sells all or part of its investment in a Subsidiary to one (or more) independent third parties outside the group. Cases of divestment to other entities within the internal group are not considered a divestment.

Operations and interests of non-controlling shareholders

The Company applies policies for transactions involving non-controlling interests similarly to transactions with external parties.

Non-controlling interests ("NCI") are determined based on their ownership percentage in the net assets at the date of acquisition.

The divestment of the Company's interest in a subsidiary that does not result in a loss of control is accounted for similarly to equity transactions. The difference between the change in the Company's share of net assets of the subsidiary and any amount paid or received from divestment of Company's interest in the subsidiary is recorded directly in the undistributed earnings under equity.

In a divestment of the Company's interest in a subsidiary that results in a loss of control, the difference between the Company's share in the net assets of the subsidiary and the net proceeds from divestment is recognized in the Interim consolidated income statement. The remaining interest in the entity will be accounted for as either an investment in another entity or investment to be equity accounted for since the divestment date.

Associates

Associates are all entities over which the Company has significant influence but not control, generally accompanying a shareholding of between 20% and under 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting and initially recognized at cost. The Company's investment in associates includes goodwill generated on acquisition, net of any accumulated impairment losses.

IV. ACCOUNTING POLICIES (continued)

3. Financial investment (continued)

b) Investments in subsidiaries and associates (continued)

Associates (continued)

The Company's share of profits in ****associates**** after the investment date is recognized in the ****Interim consolidated income statement****. Cumulative changes after the investment date are adjusted against the ****carrying amount**** of the investment. When the Company's share of losses in an associate equals or exceeds its interest in that associate, the Company discontinues recognizing its share of further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.

Accounting policies of joint ventures and associates have been changed when necessary to ensure consistency with the policies adopted by the Company.

Unrealized gains and losses on transactions between the Company and its associates are eliminated to the extent of the Company's interest in the associates.

c) Investments in other entities

Investing in other entities is an investment in different capital instruments without control or joint control rights, or significant impact on the investee. These investments are initially recorded at cost. Subsequently, the Board of Management review of all investments to recognize provisions at the end of the accounting year.

A provision for impairment of investments in other entities is established at the end of the accounting year when there is a decrease in the value of the investments. The difference between the provision made at the end of this accounting year and the provision made at the end of the previous accounting year is recognized as an increase or decrease in financial expenses for the year. The provision is reversed but not exceeding the initial carrying amount.

4. Goodwill

Goodwill represents the excess of the cost of an acquisition over the fair value of the Company's share of the net identifiable assets of the acquired subsidiary or associate at the date of acquisition. Goodwill on acquisitions of subsidiaries is recognized as an asset and is amortized on the straight-line basis over its estimated year of benefit but not exceed 10 years.

Goodwill on acquisitions of investments in associates is included in the carrying amount of the investments at the date of acquisition. The Company does not amortize this goodwill.

On disposal of the investments in subsidiaries or associates, the attributable amount of unamortized goodwill is included in the determination of the profit or loss on the disposal.

Goodwill is evaluated annually for impairment and carried at cost less accumulated amortization less accumulated impairment losses. If there is evidence that the impairment during the year is higher than the annual goodwill charge, the Company records the impairment immediately in the accounting year.

IV. ACCOUNTING POLICIES (continued)

5. Receivables

Receivables represent trade receivables from customers, including trade payables arising from sales of goods and provision of services; and other non-trade receivables. Provision for doubtful receivables is made for each item for each receivable based on the overdue time of the original debt commitment (excluding debt extension between parties), or based on the expected loss that is likely to occur. Receivables that are determined to be irrecoverable will be written off.

Receivables are classified as short-term and long-term on the Interim consolidated statement of financial position based on the remaining maturities of the receivables as at the date of the Interim consolidated statement of financial position.

6. Inventories

Inventories are valued 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.

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

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

Tangible fixed assets, intangible fixed assets are recorded at cost. During the utilization year, fixed assets are stated at historical cost less accumulated depreciation or amortization.

The historical cost of tangible fixed assets from construction includes: costs of compensation and site clearance, construction costs, costs of tools and equipments, project management expenditures, construction consulting expenditures, other expenses and capitalized borrowing costs according to Accounting Standard No. 16. Cost of forming the historical cost of fixed assets related to BOT and BT projects.

Historical cost of fixed assets formed from BOT projects:

Fixed assets are temporarily recorded to increase their historical cost from the results of the State Council for Acceptance Test on the notification of inspection results of the pre-acceptance work and put into operation and use.

The quality of basic items meets the approved design requirements, applicable standards and technical instructions of the project, and is eligible for technical traffic to be put into operation and use.

The Company will adjust the recognition of the historical cost when completing the settlement of items with the competent State authorities.

IV. ACCOUNTING POLICIES (continued)

7. Tangible and intangible fixed assets, finance lease fixed assets and investment properties (continued)

Depreciation of fixed assets:

Tangible fixed assets (except for fixed assets formed from investment projects in the form of Build-Operate-Transfer (B.O.T)) are depreciated using the straight-line method. The depreciation year is determined in accordance with the provisions of Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance guiding on management, use and depreciation of fixed assets and Circular No. 28/2017/TT-BTC dated 12 April 2017 and Circular 147/2016/TT-BTC dated 13 October 2016 on amending and supplementing a number of articles of Circular No. 45 /2013/TT-BTC dated 25 April 2013 of the Ministry of Finance guiding on management, use and depreciation of fixed assets.

Depreciation is charged on a straight-line basis for fixed assets not formed from BOT.BT projects. The estimated amortization year 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	Not amortized
- Other fixed assets	10 years

Investment properties are stated at cost. Investment properties are applied the depreciation method in line with other fixed assets of the company, except for the investment properties held for price appreciation which are not depreciated but the value of loss due to decrease in value is determined.

Depreciation for assets formed from BOT, BT projects:

For investment projects in the form of Build - Operate - Transfer (B.O.T), the time of depreciation of fixed assets is determined as the time of exploitation and investors return of investment in the project. Depreciation of fixed assets formed from the project at the rate corresponding to the annual revenue in line with the year of exploitation and collection of payback fees of the project (return of Investment is calculated as total investment divided by break-even revenue under BOT contract). The determination of the value of fixed assets formed from the project shall comply with the applicable regulations on capital construction investment.

8. Cost of construction in progress

Construction in progress of the project is recognized at historical cost principle. This cost includes: cost of compensation and site clearance, construction cost, cost of tools and equipment, project management expenditure, construction consulting expenditures, other expenses and capitalized borrowing costs according to Accounting Standard No. 16 - Actual interest expense incurred in the first quarter 2026 and recognized as accumulated since the Project is implemented in accordance with the decision of the Ministry of Transport approving for The BOT project and the BOT contract are signed between the Ministry of Transport and the project company.

9. Build-operate-transfer (B.O.T) contracts

Build - transfer - operate contract (hereinafter referred to as the B.O.T contract) is a form of investment signed between a competent State authorities and the investors to construct infrastructure works; after the construction is completed, the investors and the project company are entitled to operate the facility for a certain year of time; Upon expiration, the investors or the project company shall transfer the construction to the competent State authorities.

IV. ACCOUNTING POLICIES (continued)

10. 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 received 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 business activities;
- BCC according to profit sharing after tax.

11. Deferred CIT

Deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply to the year the asset is recovered or the liability is settled, using the tax rates enacted at the balance sheet date.

12. Prepaid expenses

Calculation and allocation of prepaid expenses is based on the nature and extent of each type of expense to determine a reasonable and consistent method.

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

Prepaid expense is reclassified as the following principles:

- The amount paid in advance for the goods purchased or rendered services within a year not exceeding 12 months from the time of prepayment is classified as short-term.
- The amount paid in advance for the goods purchased or rendered services over a year of more than 12 months from the time of prepayment is classified as long-term.

13. 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 a short - term debts.
- Payment term from 12 months or more is classified as long-term debts.

For foreign currency transactions arising during the year, the recorded exchange rate is the selling exchange rate of the commercial bank where the Company intends to transact at the transaction date

14. Borrowings and financial 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.

IV. ACCOUNTING POLICIES (continued)

15. Borrowings and capitalization of borrowing costs

Borrowing costs that are directly attributable to the borrowings are recognized as financial expenses during the year, unless borrowing costs are directly attributable to the investment in construction or production of the asset in progress, the value of that asset (capitalized) will be accounted for when all the conditions specified in the Accounting Standard "Borrowing costs".

16. Accrued expenses

Accrued expenses include liabilities for goods and services received in the year 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 year 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.

17. Unearned revenue

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

18. Capital

Common shares

Common shares are stated at par value. The proceeds from the issuance of shares in excess of par value are recognized as share premium. Expenses directly attributable to the issue of shares, excluding tax effects, are deducted from the share premium.

Repurchase and re-issuance of treasury shares

Common shares issued when acquired by the Company are classified as treasury shares in the equity portion. The value of treasury shares recorded as a decrease in equity includes the redemption price and costs directly related to the purchase of treasury shares.

When treasury shares are sold (re-issue of treasury shares), the cost of treasury shares is determined according to the weighted average method. The difference between the selling price of treasury shares and the cost of treasury shares is recorded in the Share premium account.

Undistributed post-tax profits

Undistributed earnings are the profit of business operations after addition (+) or deduction (-) of regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous year.

IV. ACCOUNTING POLICIES (continued)

18. Capital (continued)

Undistributed post-tax profits (continued)

Profit distribution must be complied with the current financial policies.

Parent Company distributes profit to owners which shall not exceed the undistributed post-tax profits on the Interim consolidated financial statements, including the impact of any gain recognized from bargain purchase transactions. In case undistributed post-tax profits in the Interim consolidated financial statements is higher than its financial statements of the parent company, the parent company makes distribution after transferring profits from subsidiary companies to the parent companies.

Subsidiaries shall advance the committed profit to Shareholders according to the approved financial plan in the BOT contract based on the actual cash flow obtained instead of the undistributed after-tax profit.

Profit distribution should take account of non-monetary items in undistributed post-tax profits that may affect cash flows and the dividend payment ability of the Company.

19. Appropriation of net profits

The Company's dividends are recognized as a liability in the financial statements of the accounting period in which the dividends are approved by the General Meeting of Shareholders.

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

The Parent Company distributes profits to owners at an amount not exceeding the undistributed profit after tax on the Interim consolidated financial statements, after excluding the impact of gains recognized from bargain purchase transactions (negative goodwill). In cases where the undistributed profit after tax on the Interim consolidated financial statements is higher than that on the Parent Company's separate financial statements, and if the proposed distribution exceeds the undistributed profit on the separate financial statements, the Parent Company shall only carry out the distribution after transferring profits from the subsidiaries to the Parent Company.

Subsidiaries shall perform advance profit distributions committed to shareholders according to the financial plans approved in the BOT contracts, based on actual cash flows rather than undistributed profit after tax.

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.

IV. ACCOUNTING POLICIES (continued)

20. Revenues

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.

c) Financial income

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.

d) 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.

IV. ACCOUNTING POLICIES (continued)

20. Revenues (continued)

e) Traffic fee revenue

Revenue from road traffic toll collection in the toll year is recognized based on the sales of road tickets, road bridges and tunnels at the toll rates prescribed by the State and applied on each road route, road tunnels and certain road bridges that the Company is allowed to collect to recover the investment capital of BOT projects.

f) Income from interest

Interest income is recognized on a time-proportional basis based on the principal balance and the applicable interest rate.

g) Income from dividends

Dividend income is recognized when the right to receive dividends is established.

h) 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 consolidated 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).

i) Other income

Other income includes income from other activities: disposal of asset; penalty receipt, compensation, collection of bad debt which was write off, unknown payables, gift in cash or non cash form...

21. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production year 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.

IV. ACCOUNTING POLICIES (continued)

22. Gains/losses from the sale or disposal of investment properties

The difference between the revenue from the sale or disposal of investment properties (including investment properties held for lease and investment properties held for capital appreciation) and their carrying amount, plus any costs related to the sale or disposal of such investment properties during the period.

23. Financial expenses

Items recorded into financial expenses consist of: expense or loss related to financial investment; lending and borrowing expense; expense related to investment to joint venture, associates; loss from share transfer; provision of share decrease or investment; loss on trading foreign currency.

For BOT projects, borrowing costs directly related to loans to finance BOT projects during the operating year are allocated according to the ratio between fee revenue incurred during the year and revenue under the financial plan of the BOT project, based on Official Letter No.2310/TCDN-VP dated 8 November 2021, of the Ministry of Finance, will be applied from the first quarter 2026 2020. The difference between incurred borrowing costs and borrowing costs allocated to the income statement in the year will be recognized in prepaid expenses, which are amortized to subsequent years.

The formula for calculating interest expense directly related to loans to finance BOT projects in the year:

$$\text{Interest expense for the year} = \frac{\text{Total interest expense according to the financial plan}}{\text{Total revenue according to the financial plan}} \times \text{Revenue in the year}$$

24. Selling and general administration expenses

Selling expense is recorded in the year 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.

25. Current income tax expense

Current income tax is a tax calculated on taxable income. The difference in taxable income from accounting profit is due to the adjustment of temporary differences between tax and accounting, non-deductible expenses as well as adjustment of non-taxable income, losses moved

IV. ACCOUNTING POLICIES (continued)

26. Deferred income tax expense

Deferred tax is the income tax payable or refundable on the temporary difference between the carrying amount of an asset and a liability for financial reporting purposes and the amounts used for tax purposes. Deferred tax liability is recognized for all taxable temporary differences. Deferred tax assets are recognized only to the extent that it is probable that taxable profit will be available in the future against which the deductible temporary differences can be utilised.

The carrying amount of the deferred tax asset is reviewed at the balance sheet date and will be reduced to the extent that it is probable that sufficient taxable profit will be available to permit the benefit of part or all deferred tax assets are used. Previously unrecognized deferred tax assets are reviewed at the balance sheet date and recognized to the extent that it is probable that taxable profit will be available against which the tax assets can be utilized. This unrecognized deferred entry.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year in which the asset is recovered or the liability is settled, based on the tax rates in effect at financial year end date. Deferred tax is recognized in the statement of income unless it is related to items recognized directly in equity, where tax is recognized directly in equity.

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 years at the date of the Interim consolidated financial statements.

27. Related 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.

28. 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.

IV. ACCOUNTING POLICIES (continued)

29. 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.

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.

IV. ACCOUNTING POLICIES (continued)

29. Financial instruments (continued)

b) Financial liabilities and owner's equity instruments (continued)

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 INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	31.03.2026	01.01.2026
	VND	VND
Cash on hand	1,285,408,138	1,653,542,893
Cash at bank	977,399,659,532	444,299,002,976
Vietinbank - Da Nang Branch	609,544,295,331	144,063,317,025
TPBank - Thang Long Ha Noi Branch	229,616,996,995	221,807,367,768
Vietinbank - Ha Noi Branch	72,918,003,612	26,521,629,360
VietABank - Ha Noi Branch	45,400,205,182	21,948,732,318
Others	19,920,158,412	29,957,956,505
Cash in transit	147,376,000	169,896,000
Cash equivalents	223,378,050,551	140,640,981,600
Vietinbank - Da Nang Branch	84,704,810,630	24,633,079,469
Vietinbank - Ha Noi Branch	70,158,673,814	70,158,673,814
VPBank	22,151,006,312	-
TPBank - Thang Long Ha Noi Branch	19,074,592,878	19,074,592,000
Vietinbank - Thang Long Ha Noi Branch	16,892,085,299	23,137,109,416
Others	10,396,881,618	3,637,526,901
Total	<u>1,202,210,494,221</u>	<u>586,763,423,469</u>

(*) Time deposits with maturities of under 3 months at Vietinbank bearing an annual interest rate of 3.2%/year - 3.4%/year, at TPBank bearing an annual interest rate of 3.2%/year - 3.4%/year, at Vpbank bearing an annual interest rate of 4.2%/year - 4.5%/year.

VI. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

2. INVESTMENTS

a) Held-to-maturity investments

	31.03.2026			01.01.2026		
	Cost VND	Book value VND	Provision VND	Cost VND	Book value VND	Provision VND
Short-term	22,213,462,807	22,213,462,807	-	21,567,111,018	21,567,111,018	-
Term deposits (i)	15,213,462,807	15,213,462,807	-	14,567,111,018	14,567,111,018	-
Vietinbank - Da Nang Branch	7,000,000,000	7,000,000,000	-	7,000,000,000	7,000,000,000	-
VPBank	6,919,596,477	6,919,596,477	-	6,273,244,688	6,273,244,688	-
Others	1,293,866,330	1,293,866,330	-	1,293,866,330	1,293,866,330	-
Loans (ii)	7,000,000,000	7,000,000,000	-	7,000,000,000	7,000,000,000	-
COMA 25 Construction and Trading JSC	4,000,000,000	4,000,000,000	-	4,000,000,000	4,000,000,000	-
Indochine IDC JSC	3,000,000,000	3,000,000,000	-	3,000,000,000	3,000,000,000	-
Long - term	56,880,195,168	56,880,195,168	-	55,839,951,259	55,839,951,259	-
Term deposits (iii)	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
Vietinbank - Ha Noi Branch	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
Other investments (iv)	41,880,195,168	41,880,195,168	-	40,839,951,259	40,839,951,259	-
Related parties	41,880,195,168	41,880,195,168	-	40,839,951,259	40,839,951,259	-
Cam Lam - Vinh Hao Expressway JSC	41,880,195,168	41,880,195,168	-	40,839,951,259	40,839,951,259	-
Total	79,093,657,975	79,093,657,975	-	77,407,062,277	77,407,062,277	-

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

2. INVESTMENTS (continued)

a) Held-to-maturity investments (continued)

- (i) Time deposits with maturities of over 3 months at Vietinbank bearing an annual interest rate of 3.2%/year, at TPBank bearing an annual interest rate of 3.7%/year, at Vpbank bearing an annual interest rate of 6%/year.
- (ii) Loans granted to IDC Dong Duong Joint Stock Company at an interest rate of 9.5% per annum and COMA 25 Construction and Trading Joint Stock Company at interest rates ranging from 8.5% to 9.5% per annum, with a loan term of 11 months from the date of the first disbursement.
- (iii) Term deposits with a maturity of over 12 months at Vietinbank with an interest rate of 4.2% per annum.
- (iv) Pursuant to Business Cooperation Contract (BCC) No. 01/2023/HDHTKD/BOT CLVH - HHV dated September 20, 2023, and Contract Appendix No. 03-01/HHTKD/BOT CLVH-HHV dated June 18, 2024, the maximum value of the Company's investment cooperation in Cam Lam – Vinh Hao Expressway Joint Stock Company is VND 474,000,000,000. The maximum business cooperation term follows the project's toll collection period, tentatively estimated at 17 years from the date the BOT project commences toll collection. The Company is entitled to a profit distribution equivalent to the yield on other mobilized capital sources as stipulated in the project's BOT contract (tentatively estimated at 10.33% per annum).

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

2. INVESTMENTS (continued)

b) Investments in joint ventures and associates

	As at 31.03.2026 VND	Gains from bargain purchase VND	Adjustments increase/ (decrease) VND	Distribution of profits and losses from joint ventures and associates VND	As at 01.01.2026 VND
Khanh Hoa Deo Ca BOT Investment JSC	489,669,753,683	-	-	4,819,669,396	484,850,084,287
Cam Lam - Vinh Hao Expressway JSC	494,417,119,991	-	-	19,279,183,076	475,137,936,915
Dong Dang - Tra Linh Expressway JSC (i)	240,545,200,000	-	16,072,000,000	-	224,473,200,000
Bac Giang - Lang Son - Huu Nghi BOT JSC	32,378,411,926	-	-	(13,909,549)	32,392,321,475
Total	1,257,010,485,600	-	16,072,000,000	24,084,942,923	1,216,853,542,677

(i) Dong Dang - Tra Linh Expressway Joint Stock Company has completed the procedure to increase its charter capital from VND 561,183,000,000 to VND 601,363,000,000 according to Resolution No. 02/2026/NQ-HĐQT dated 06 March 2026.

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

2. INVESTMENTS (continued)

b) Investments in other entities

	31.03.2026			01.01.2026		
	History cost VND	Recoverable VND	Provision VND	History cost VND	Recoverable VND	Provision VND
Deo Ca Urban Infrastructure Company Limited	800,000,000,000	800,000,000,000	-	800,000,000,000	800,000,000,000	-
ICV Vietnam Investment and Construction JSC	127,500,000,000	127,500,000,000	-	127,500,000,000	127,500,000,000	-
Dong Dang - Tra Linh Expressway JSC (*)	85,758,000,000	85,758,000,000	-	81,517,000,000	81,517,000,000	-
	1,013,258,000,000	1,013,258,000,000	-	1,009,017,000,000	1,009,017,000,000	-

(*) Pursuant to Business Cooperation Contract (BCC) No. 01/2024/HDHT/BOT DDTL - HHV dated December 24, 2024, and Contract Appendix No. 01/2025/PLHDHT/BOT DDTL - HHV dated March 17, 2025, the value of the Company's investment cooperation in Dong Dang - Tra Linh Expressway Joint Stock Company is VND 178,000,000,000, equivalent to 1.261% of the total project investment.

Regarding provisions for investments in specific enterprises (BOT enterprises: The Company does not accrue provisions for investment losses in enterprises executing BOT projects, as the BOT contract guarantees the investor capital preservation and a return on the investor's equity participating in the project, as per the BOT contract signed between the investor and the Competent State Authority throughout the project's operation period.

For 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 Interim consolidated financial statements in accordance with Circular No.200/2014/TT-BTC 22 December 2014.

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

3. SHORT-TERM TRADE RECEIVABLES

	31.03.2026 Book value VND	Provision	01.01.2026 Book value VND	Provision
Related parties	430,133,547,892	-	504,684,762,510	-
Deo Ca Group JSC	227,332,523,990	-	254,985,126,957	-
Cam Lam - Vinh Hao Expressway JSC	119,088,817,487	-	150,975,053,554	-
ICV Vietnam Investment and Construction JSC	33,465,894,030	-	41,336,182,831	-
BOT Trung Luong - My Thuan JSC	15,811,332,054	-	15,636,663,282	-
Khanh Hoa Deo Ca BOT Investment JSC	10,459,962,295	-	6,697,801,295	-
Dong Dang - Tra Linh Expressway JSC	22,307,847,798	-	34,322,956,453	-
Deo Ca Expressway Operation and Maintenance JSC	804,516,320	-	730,978,138	-
Dong Dang – Tra Linh Phase 2 Expressway JSC	862,653,918	-	-	-
Third parties	230,116,311,776	11,035,892,482	306,161,806,435	11,035,892,482
Deo Ca Construction JSC	66,855,120,873	-	65,791,060,046	-
Project Management Unit - 2	44,598,135,446	-	84,047,718,395	-
Bac Trung Nam Infrastructure Construction Joint Stock Company	16,993,241,111	-	1,101,649,054	-
Da Nang Priority Infrastructure Investment Projects Management Unit	14,079,087,000	-	18,254,009,000	-
Dong Thuan Ha Co., Ltd	12,880,620,346	-	12,880,620,346	-
Road Management Unit No. I	7,603,546,000	-	7,411,576,000	-
Road and Bridge Construction JSC 19	5,159,490,529	5,159,490,529	5,159,490,529	5,159,490,529
Song Da No 10 JSC	5,082,418,376	-	5,082,418,376	-
Others	56,864,652,095	5,876,401,953	106,433,264,689	5,876,401,953
Total	660,249,859,668	11,035,892,482	810,846,568,945	11,035,892,482

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)

4. PREPAYMENTS TO SUPPLIERS

a) Short-term prepayments to suppliers

	31.03.2026	01.01.2026
	VND	VND
Third parties	70,795,060,611	56,910,023,595
Dong A International Corporation	14,359,029,400	14,359,029,400
Tay An Project Investment and Construction JSC	7,581,804,304	7,581,804,304
Le Gia Build Invest DV TM Company Limited	6,096,187,687	13,859,837,000
Viet Nam Specialized Vehicles Auto Import Export JSC	5,992,200,000	5,992,200,000
Others	36,765,839,220	15,117,152,891
Total	70,795,060,611	56,910,023,595

b) Long-term prepayments to suppliers

	31.03.2026	01.01.2026
	VND	VND
Third parties	335,144,461,660	360,723,660,592
Hoang Long Construction Investment Corporation	132,678,742,847	158,149,293,779
Underground Works Construction JSC	94,082,320,759	94,082,320,759
Project Management Unit 85	22,607,969,484	22,607,969,484
Nang Ban Mai Investment Corporation	15,247,718,241	15,247,718,241
Minh Phat Co., Ltd	11,899,747,000	11,899,747,000
Song Da No 10 JSC	9,381,606,667	9,381,606,667
Lang Son Province Construction Investment Project Management Board	8,575,350,000	8,575,350,000
Civil Engineering Construction Corporation 8	7,176,702,514	7,176,702,514
Others	33,494,304,148	33,602,952,148
Total	335,144,461,660	360,723,660,592

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

5. OTHER RECEIVABLES

a) Other short-term receivables

	31.03.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Advances	75,771,134,947	-	70,206,037,805	-
Deposits	-	-	4,271,861,373	-
Related parties	-	-	100,000,000	-
Deo Ca Group JSC	-	-	100,000,000	-
Third parties	-	-	4,171,861,373	-
VietNam International Leasing Co., Ltd	-	-	2,622,675,000	-
Chailease International Leasing Co., Ltd	-	-	964,969,373	-
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	-	-	473,850,000	-
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	-	-	110,367,000	-
Land clearance advances	6,060,344,109	-	19,172,103,508	-
Third parties	6,060,344,109	-	19,172,103,508	-
Project Management Board of key projects - Khanh Hoa	-	-	-	-
Provincial People's Committee	4,919,720,000	-	4,919,720,000	-
Others	1,140,624,109	-	14,252,383,508	-
Others short-term receivables	249,445,846,044	873,033,836	236,630,484,528	873,033,836
Related parties	6,260,778,880	-	12,682,778,880	-
Dong Dang - Tra Linh Expressway JSC	-	-	6,422,000,000	-
Deo Ca Group JSC	6,008,780,880	-	6,008,780,880	-
ICV Vietnam Investment and Construction JSC	251,998,000	-	251,998,000	-
Third parties	243,185,067,164	873,033,836	223,947,705,648	873,033,836
Deo Ca Construction JSC (*)	206,834,922,576	-	206,834,922,576	-
Underground Works Construction JSC	3,070,496,900	-	3,070,496,900	-
Others	33,279,647,688	873,033,836	14,042,286,172	873,033,836
Total	331,277,325,100	873,033,836	330,280,487,214	873,033,836

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

5. OTHER RECEIVABLES (continued)

b) Other long-term receivables

	31.03.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Deposits	6,418,881,373	-	2,147,020,000	-
Related parties	100,000,000	-		-
Deo Ca Group JSC	100,000,000	-	-	-
Third parties	6,318,881,373	-	2,147,020,000	-
VietNam International Leasing Co., Ltd	2,622,675,000	-	-	-
Chailease International Leasing Co., Ltd	964,969,373	-	-	-
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	473,850,000	-	-	-
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	110,367,000	-	-	-
Others	2,147,020,000	-	2,147,020,000	-
Dividend advance receivable (**)	63,539,183,468	-	63,539,183,468	-
Related parties	38,015,562,045	-	38,015,562,045	-
BOT Hung Phat JSC	38,015,562,045	-	38,015,562,045	-
Third parties	25,523,621,423	-	25,523,621,423	-
Ha Thanh International Trading Investment JSC	25,421,172,372	-	25,421,172,372	-
Viet Thanh Construction and Investment JSC	102,449,051	-	102,449,051	-
Other long-term receivables	39,296,055,062	-	39,296,055,062	-
Third parties	39,296,055,062	-	39,296,055,062	-
Receivables for repair and project warranty	13,922,159,406	-	13,922,159,406	-
Land fund development center and industrial cluster Lang Giang district	12,301,719,456	-	12,301,719,456	-
Center for land fund development in Huu Lung	5,033,084,500	-	5,033,084,500	-
Center for land fund development in Chi Lang district	4,860,513,038	-	4,860,513,038	-
Others	3,178,578,662	-	3,178,578,662	-
Total	109,254,119,903	-	104,982,258,530	-

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

5. OTHER RECEIVABLES (continued)

(*)The amount received from the transfer of shares from Deo Ca Construction Joint Stock Company pursuant to Resolution No. 20/2025/NQ-HĐQT dated 29 July 2025 regarding the increase in the investment contribution ratio in the investment project for the construction of the Cam Lam – Vinh Hao Expressway, with a maximum investment value of VND 200,000,000,000.

(**) This is the receivable advance dividend of Subsidiary – Phuoc Tuong Phu Gia BOT JSC.

6. DOUBTFUL DEBTS

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

	31.03.2026			01.01.2026		
	Historical cost VND	Recoverable VND	Provision VND	Historical cost	Recoverable	Provision
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 INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)**

7. INVENTORIES

	31.03.2026		01.01.2026	
	Historical cost VND	Provision VND	Historical cost VND	Provision VND
Work in progress (*)	39,922,092,617	-	32,161,463,979	-
Raw materials	10,566,670,497	-	12,516,291,990	-
Tools and supplies	203,394,292	-	203,668,292	-
Goods	62,848,003	-	33,485,448	-
Total	50,755,005,409	-	44,914,909,709	-

(*) Work in progress costs related to the cost of unfinished construction works.

- Value of unused or degraded inventories which are unsold at the end of of fiscal period:
 None

- Value of inventories put up as collateral to ensure liabilities at the end of of fiscal period:
 None

8. PREPAID EXPENSES

a) Short-term prepaid expenses

	31.03.2026 VND	01.01.2026 VND
Short-term prepaid expenses	19,518,626,390	19,979,728,817
Total	19,518,626,390	19,979,728,817

b) Long-term prepaid expenses

	31.03.2026 VND	01.01.2026 VND
Interest expenses	8,813,563,969,833	8,625,813,570,039
The cost of repairing the road surface	678,736,822	814,484,182
Others	5,269,550,684	5,101,739,336
Total	8,819,512,257,339	8,631,729,793,557

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

9. TANGIBLE FIXED ASSETS

	Buildings, structures VND	Machinery, equipment VND	Transportation equipment VND	Office equipment VND	Total VND
HISTORICAL COST					
As at 1 January 2026	29,933,941,824,782	134,624,905,057	108,748,230,446	42,617,463,766	30,219,932,424,051
<i>Increase during the period</i>	390,090,090	-	11,129,601,395	-	11,519,691,485
Purchase during the period	-	-	11,129,601,395	-	11,129,601,395
Transfer from construction in progress	390,090,090	-	-	-	390,090,090
Other increase	-	-	-	-	-
<i>Decrease during the period</i>	17,421,991,000	4,318,181,818	4,003,515,139	-	25,743,687,957
Liquidation, transfer	-	4,318,181,818	3,047,990,643	-	7,366,172,461
Other decreases	17,421,991,000	-	955,524,496	-	18,377,515,496
As at 31 March 2026	29,916,909,923,872	130,306,723,239	115,874,316,702	42,617,463,766	30,205,708,427,579
ACCUMULATED DEPRECIATION					
As at 1 January 2026	2,639,448,928,162	44,166,398,198	69,621,585,505	30,572,820,534	2,783,809,732,399
<i>Increase during the period</i>	117,989,423,678	3,916,949,301	2,181,283,560	852,025,278	124,939,681,817
Depreciation during the period	117,989,423,678	3,916,949,301	2,181,283,560	852,025,278	124,939,681,817
<i>Decrease during the period</i>	-	4,318,181,818	4,003,515,139	-	8,321,696,957
Liquidation, transfer	-	4,318,181,818	3,047,990,643	-	7,366,172,461
Other decreases	-	-	955,524,496	-	955,524,496
As at 31 March 2026	2,757,438,351,840	43,765,165,681	67,799,353,926	31,424,845,812	2,900,427,717,259
NET BOOK VALUE					
As at 1 January 2026	27,294,492,896,620	90,458,506,859	39,126,644,941	12,044,643,232	27,436,122,691,652
As at 31 March 2026	27,159,471,572,032	86,541,557,558	48,074,962,776	11,192,617,954	27,305,280,710,320



V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

9. TANGIBLE FIXED ASSETS (continued)

- Ending net book value of tangible fixed assets were pledged as collateral assets for borrowings: VND 26,439,087,858,412
- Detailed breakdown of tangible fixed assets currently in existence and those disposed of, liquidated, or transferred during the period, with individual values accounting for 10% or more of the total value of tangible fixed assets.

Asset name	Cost		Net book value
The Bac Giang highway - Lang Son City Project, section KM45+100 – KM 108 + 500	10,401,352,509,843	653,496,189,738	9,747,856,320,105
Deo Ca tunnel	6,220,196,483,721	866,092,727,811	5,354,103,755,910
Hai Van tunnel	5,158,007,249,425	335,512,611,548	4,822,494,637,877
tunnel and the path	2,992,880,835,815	-	2,992,880,835,815
Cu Mong tunne	2,899,837,586,988	220,235,370,836	2,679,602,216,152

- Historical cost of fixed assets at the end of the year which have been fully depreciated but are still in use:

VND 74,462,926,910

The estimated historical cost of assets formed from a BOT project is as follows:

The estimated historical cost of the investment Project to build a road tunnel through Deo Ca:

- The category of Co Ma tunnel and the path is VND 2,992,880,835,815;
- The category of Deo Ca tunnel is VND 6,220,196,483,721;
- The category of Cu Mong tunnel is VND 2,889,837,586,988;
- The category of Hai Van tunnel is VND 5,158,007,249,425.

The estimated historical cost of road surface enhancement of National Route 1 project, section Km1 + 800 – Km 106 + 500: VND 1,757,965,235,142;

The estimated historical cost of the Bac Giang highway - Lang Son City Project, section KM45+100 – KM 108 + 500: VND 10,401,352,509,843;

The estimated historical cost of Phuoc Tuong and Phu Gia Road Tunnels Project, National Highway 1A, Thua Thien Hue Province:

VND 1,382,180,765,104;

- For investment projects in the form of Build - Operate - Transfer (B.O.T), the time of depreciation of fixed assets is determined as the time of exploitation and return of investment capital of the investor in the project, Depreciation of fixed assets formed from the project at thrate corresponding to the annual revenue by the exploitation period to collect the payback fee of the project (similar to the method of depreciation by quantity, volume product).

- The estimated historical cost of fixed assets formed from the State's capital pending settlement is: VND 4,058,170,835,815 (this historical cost is not depreciated). Of which:

+ The category of Co Ma (excluding site clearance and resettlement): VND 2,992,880,835,815;

+The category of Deo Ca (state budget portion): VND 1,065,290,000,000.



V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)

10. FINANCE LEASE FIXED ASSETS

	Machinery, equipment VND	Transportation equipment VND	Total VND
HISTORICAL COST			
As at 1 January 2026	14,788,552,188	33,752,596,762	48,541,148,950
Increase during the period	-	-	-
Lease during the period	-	-	-
Decrease during the period	-	-	-
Decrease during the period			
As at 31 March 2026	14,788,552,188	33,752,596,762	48,541,148,950
ACCUMULATED DEPRECIATION			
As at 1 January 2026	2,519,623,323	4,369,922,880	6,889,546,203
Increase during the period	452,356,902	1,043,906,670	1,496,263,572
Depreciation during the period	452,356,902	1,043,906,670	1,496,263,572
Decrease during the period	-	-	-
Decrease during the period	-	-	-
As at 31 March 2026	2,971,980,225	5,413,829,550	8,385,809,775
NET BOOK VALUE			
As at 1 January 2026	12,268,928,865	29,382,673,882	41,651,602,747
As at 31 March 2026	11,816,571,963	28,338,767,212	40,155,339,175

- The additional rental income is recognized as an expense during the year: VND 618,634,238
- 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 INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

11. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Others VND	Total VND
HISTORICAL COST				
As at 1 January 2026	7,569,274,113	4,609,468,050	183,403,472	12,362,145,635
Increase during the period	-	-	-	-
Purchase during the period	-	-	-	-
Decrease during the period	-	-	-	-
Liquidation, transfer	-	-	-	-
As at 31 March 2026	7,569,274,113	4,609,468,050	183,403,472	12,362,145,635
ACCUMULATED DEPRECIATION				
As at 1 January 2026	-	2,414,355,111	183,403,472	2,597,758,583
Increase during the period	-	144,534,546	-	144,534,546
Depreciation during the period	-	144,534,546	-	144,534,546
Decrease during the period	-	-	-	-
Liquidation, transfer	-	-	-	-
As at 31 March 2026	-	2,558,889,657	183,403,472	2,742,293,129
NET BOOK VALUE				
As at 1 January 2026	7,569,274,113	2,195,112,939	-	9,764,387,052
As at 31 March 2026	7,569,274,113	2,050,578,393	-	9,619,852,506

- Ending net book value at the end of the period of intangible fixed assets were pledged as collateral assets for borrowings: 0 VND
- Historical cost of intangible fixed assets at the end of the period which have been fully depreciated but are still in use: 539,500,850 VND

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)

12. CONSTRUCTION IN PROGRESS

	31.03.2026	01.01.2026
	VND	VND
Purchase of fixed assets	-	2,924,166,667
Construction in progress	565,376,460	451,946,812
Total	565,376,460	3,376,113,479

13. GOOD WILL

	31.03.2026	01.01.2026
	VND	VND
Opening balance period/year	9,206,367,231	11,661,398,495
Distribution in the period/year	(613,757,816)	(2,455,031,264)
Closing balance period/year	8,592,609,415	9,206,367,231

14. TRADE PAYABLE

a) Short-term trade payables

	31.03.2026	01.01.2026
	VND	VND
Related parties	341,180,951,839	281,078,120,044
Deo Ca Group JSC	250,785,983,788	237,460,884,591
Deo Ca Expressway Operation and Maintenance JSC	47,828,813,547	4,974,227,480
ICV Vietnam Investment and Construction JSC	33,410,300,171	31,647,657,478
Deo Ca Security JSC	9,155,854,333	6,995,350,495
Third parties	635,665,784,482	756,121,675,670
Deo Ca Construction JSC	94,258,590,099	94,028,490,100
Hoa Hiep Co., Ltd	56,746,314,256	56,746,314,256
Minh Dang Co., Ltd	55,680,525,242	55,680,525,242
Contruction and Transportation JSC No.1 470 Construction Co., Ltd	44,808,674,638	44,808,674,638
Hoang Long Construction Investment Corporation	28,171,947,611	28,171,947,611
	20,061,923,893	38,902,876,698
Dong Hoi General Construction Co., Ltd	19,412,948,492	19,412,948,492
Dong Khanh Construction Co., Ltd	14,325,259,079	14,325,259,079
Lung Lo Construction Corporation	12,000,378,308	14,475,384,233
Investment - Development City and Industrial Zone JSC	11,263,435,894	10,150,796,936
HoangLong Construction and Trading JSC	9,826,427,702	9,826,427,702
Viet Media Investment JSC	9,696,383,870	9,283,562,120
Tri Nam Group JSC	8,151,710,240	8,151,710,240
Others	251,261,265,158	352,156,758,323
Total	976,846,736,321	1,037,199,795,714

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)

15. TRADE PAYABLE (continued)

b) Long-term trade payables

	31.03.2026	01.01.2026
	Value	Value
	VND	VND
Related parties	2,719,148,000	2,719,148,000
ICV Vietnam Investment and Construction JSC	2,719,148,000	2,719,148,000
Third parties	254,218,257,786	258,126,607,724
BCA - Thang Long One Member Co., Ltd - Dai Viet Factory Branch	70,878,208,908	70,878,208,908
APAVE Asia - Pacific Company	19,146,941,214	19,146,941,214
A Chau Industrial Technology JSC	18,019,220,715	18,019,220,715
NIPPON KOEI Vietnam Internationalllc Co., Ltd	10,122,272,805	11,152,384,741
492 Construction and Investment JSC	8,594,572,647	8,594,572,647
Vietnam Manpower and Construction JSC	6,649,125,023	6,649,125,023
Others	120,807,916,474	123,686,154,476
Total	256,937,405,786	260,845,755,724

Overdue debts: None

**V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)**

15. ADVANCES FROM CUSTOMERS

a) Short-term advances from customers

	31.03.2026	01.01.2026
	VND	VND
Related parties	-	442,890,297
Dong Dang - Tra Linh Expressway JSC	-	442,890,297
Third parties	99,766,922,163	102,348,333,163
Project Management Unit 85	67,022,908,000	67,022,908,000
Ho Chi Minh Road Project Management Unit	28,124,589,000	30,706,000,000
Lung Lo Construction Corporation	2,475,005,925	2,475,005,925
Others	2,144,419,238	2,144,419,238
Total	99,766,922,163	102,791,223,460

b) Long-term advances from customers

	31.03.2026	01.01.2026
	VND	VND
Related parties	496,897,909,915	507,937,125,175
Dong Dang - Tra Linh Expressway JSC (i)	155,542,909,915	166,582,125,175
Dong Dang – Tra Linh Phase 2 Expressway JSC (ii)	341,355,000,000	341,355,000,000
Third parties	78,571,686,000	-
Da Nang Priority Infrastructure Investment Projects Management Unit (iii)	78,571,686,000	-
Total	575,469,595,915	507,937,125,175

- (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 Dong Dang - Tra Linh Phase 2 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) phase 2 expressway.
- (iii) Advances from Danang Priority Infrastructure Investment Projects Management Unit for the construction of the Coastal Road project connecting Lien Chieu Port, Danang City.

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

16. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

a) Tax and other payables to the State Budget

	01.01.2026	Amount payable during the period	Amount paid during the period	31.03.2026
	VND	VND	VND	VND
Value added tax	27,596,827,512	58,137,445,098	61,979,688,147	23,754,584,463
Corporate income tax	84,843,332,555	29,177,843,148	86,741,650,087	27,279,525,616
Personal income tax	497,262,695	409,581,810	738,775,872	168,068,633
Resources tax	-	2,529,000	2,722,500	(193,500)
Other taxes	-	53,259,186	53,259,186	-
Total	112,937,422,762	87,780,658,242	149,516,095,792	51,201,985,212

b) Tax and other receivables from the State Budget

	01.01.2026	Amount receivables during the period	Amount received during the period	31.03.2026
	VND	VND	VND	VND
Value added tax	2,976,716,732	-	-	2,976,716,732
Resources tax	-	193,500	-	193,500
Total	2,976,716,732	193,500	-	2,976,910,232

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.

**V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)**

17. PAYABLE TO EMPLOYEES

	31.03.2026 VND	01.01.2026 VND
Payable to employees	16,598,513,064	31,738,474,878
Total	16,598,513,064	31,738,474,878

Wages payable to employees will be paid from the 1st to the 10th of the following month according to the provisions of the Salary regulations and other regimes paid to employees.

18. ACCRUED EXPENSES

a) Short-term accrued expenses

	31.03.2026 VND	01.01.2026 VND
Interest expense payable	40,014,003,000	48,451,427,000
Accrued expenses repairing and overhauling the Tunnel	195,038,645,359	205,919,142,733
Accrued costs for construction package	61,781,660,787	55,523,003,997
Accrued interest expenses	6,052,841,540	2,397,223,648
Others	24,662,854,343	23,050,008,112
Total	327,550,005,029	335,340,805,490

b) Long-term accrued expenses

	31.03.2026 VND	01.01.2026 VND
Interest expense payable	6,468,983,904,384	6,257,308,071,034
Accrued interest expenses	34,446,869,325	31,427,566,177
Others	287,546,719,539	287,546,719,539
Total	6,790,977,493,248	6,576,282,356,750

Short-term and long-term interest expenses are mainly loan interest incurred at subsidiaries related to BOT projects (Bac Giang - Lang Son expressway project and Deo Ca - Co Ma - Cu Mong - Hai Van tunnel project), will be paid by toll revenue and payment schedule according to the actual cash flow of the project.

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)

19. UNEARNED REVENUES

a) Short-term unearned revenues

	31.03.2026 VND	01.01.2026 VND
Revenue received in advance	1,136,909,091	1,194,181,818
Total	1,136,909,091	1,194,181,818

b) Long-term unearned revenues

	31.03.2026 VND	01.01.2026 VND
Revenue received in advance	5,225,000,000	5,535,100,416
Others	9,098,320,830	5,688,736,196
Total	14,323,320,830	11,223,836,612

21. OTHER PAYABLES

a) Short-term other payables

	31.03.2026 VND	01.01.2026 VND
Payables to guarantee the warranty contract, the volume awaiting settlement	364,973,300,059	366,973,300,059
Third parties	364,973,300,059	366,973,300,059
Song Da No 10 JSC	69,817,270,281	71,817,270,281
Deo Ca Construction JSC	65,626,091,401	65,626,091,401
Lung Lo Construction Corporation	51,646,434,240	51,646,434,240
Sao Bac Dau Technology Corporation	51,066,578,889	51,066,578,889
Underground Works Construction JSC	43,169,306,865	43,169,306,865
BCA -Thang Long One Member Co., Ltd	11,361,794,592	11,361,794,592
Others	72,285,823,791	72,285,823,791
Payables for the share transfer	495,400,000,000	495,400,000,000
Related parties	495,400,000,000	495,400,000,000
Deo Ca Group JSC (*)	495,400,000,000	495,400,000,000
Others	88,461,495,800	92,049,385,763
Related parties	2,326,757,166	4,679,845,956
Deo Ca Group JSC	2,248,319,331	4,679,845,956
ICV Vietnam Investment and Construction JSC	78,437,835	86,801,835
Third parties	86,134,738,634	87,369,539,807
Others	86,134,738,634	87,369,539,807
Total	948,834,795,859	954,422,685,822

**V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)**

20. OTHER PAYABLES (continued)

a) Short-term other payables (continued)

(*) According to the share transfer Contract No. 2806/2024/CNCP-ICV date 28/06/2024,
 No. 01/2024/HĐCNCP/DCG-HHV date 26/12/2024 and No. 2512/2024/HĐCNCP/DCG-
 HHV date 25/12/2024.

b) Long-term other payables

	31.03.2026	01.01.2026
	VND	VND
Tender package for National Highway 1 - Warranty pending settlement	22,144,480,775	22,144,480,775
Payables for secured contractors' work	10,467,834,734	10,467,834,734
Others	2,668,161,116	2,668,161,116
Total	<u>35,280,476,625</u>	<u>35,280,476,625</u>

Overdue debts: None

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES

a) Short-term borrowings and finance lease liabilities

	As at 31.03.2026 VND	During the period			As at 01.01.2026 VND
		Long-term loan to maturity (*) VND	Increase VND	Decrease VND	
Third parties	896,814,677,370	196,933,611,243	59,024,256,765	338,963,241,459	979,820,050,821
Vietinbank - Ha Noi Branch	500,510,000,000	182,500,000,000	-	141,990,000,000	460,000,000,000
Vietinbank - Da Nang Branch	220,736,984,639	314,363,429	59,024,256,760	87,916,423,857	249,314,788,307
TPBank - Thang Long Ha Noi Branch	47,181,628,945	1,104,145,641	5	51,101,970,365	97,179,453,664
VietABank - Ha Noi Branch	61,549,000,000	9,720,000,000	-	17,250,000,000	69,079,000,000
VPBank	53,367,199,745	-	-	37,378,779,167	90,745,978,912
BIDV - South Hanoi Branch	3,780,000,000	945,000,000	-	945,000,000	3,780,000,000
VietNam International Leasing Co., Ltd	4,171,446,540	1,042,861,635	-	1,042,861,635	4,171,446,540
Chailease International Leasing Co., Ltd	3,111,664,129	705,552,195	-	736,518,092	3,142,630,026
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	1,722,477,972	430,619,493	-	430,619,493	1,722,477,972
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	684,275,400	171,068,850	-	171,068,850	684,275,400
Total	896,814,677,370	196,933,611,243	59,024,256,765	338,963,241,459	979,820,050,821

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

a) Short-term borrowings and finance lease liabilities

Overdue borrowings and finance lease liabilities: None

(*) Long-term loan to maturity information

<i>Credit Agreement</i>	<i>Loan Balance</i>	<i>Credit Agreement</i>	<i>Lender</i>
No. 02-2013-HDTDDA/NHCT106-DEOCA	52.125.000.000	2027	Vietinbank - Hanoi Branch
No. 01/2016-HDTDDA/NHCT106-DEOCA	44.625.000.000	2027	Vietinbank - Hanoi Branch
No. 01/2017-HDTDDA/NHCT106-BOT BGLS	40.000.000.000	2027	Vietinbank - Hanoi Branch
No. 01/2015-HDTDDA/NHCT106-DEOCA	31.500.000.000	2027	Vietinbank - Hanoi Branch
No. 02/2015-HDTDDA/NHCT106-DEOCA	14.250.000.000	2027	Vietinbank - Hanoi Branch
No. 23072014/HDDH; Appendix 1-9. Debt Restructuring Notice No. 23072014/HDDH/SDBS-06	9.720.000.000	2027	VietABank - Ha Noi Branch
Medium-Term Debt Agreements of HHV	4.713.611.243	2027	Banks and Financial leasing companies

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

b) Long-term borrowings and finance lease liabilities

	As at 31.03.2026 VND	During the period		Long-term loan to maturity (*) VND	As at 01.01.2026 VND
		Increase VND	Decrease VND		
Over 1 year to 5 years	867,162,746,202	881,430,000,000	-	54,433,611,243	40,166,357,445
Third parties	867,162,746,202	881,430,000,000	-	54,433,611,243	40,166,357,445
Vietinbank - Da Nang Branch	800,000,000,000	-	840,000,000,000	40,000,000,000	-
VietABank - Ha Noi Branch	31,710,000,000		41,430,000,000	9,720,000,000	-
TPBank - Thang Long Ha Noi Branch	5,751,893,097	-	-	1,104,145,641	6,856,038,738
BIDV - South Hanoi Branch	5,390,000,000	-	-	945,000,000	6,335,000,000
Vietinbank - Da Nang Branch	1,895,471,549	-	-	314,363,429	2,209,834,978
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	2,209,618,000	-	-	171,068,850	2,380,686,850
VietNam International Leasing Co., Ltd	14,252,454,870	-	-	1,042,861,635	15,295,316,505
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	2,057,801,672	-	-	430,619,493	2,488,421,165
Chailease International Leasing Co., Ltd	3,895,507,014	-	-	705,552,195	4,601,059,209
Over 5 years	16,415,072,860,110	-	881,430,000,000	142,500,000,000	17,439,002,860,110
Third parties	16,415,072,860,110	-	881,430,000,000	142,500,000,000	17,439,002,860,110
Vietinbank - Ha Noi Branch	15,682,927,727,777	-	840,000,000,000	142,500,000,000	16,665,427,727,777
VietABank - Ha Noi Branch	732,145,132,333	-	41,430,000,000	-	773,575,132,333
Total	17,282,235,606,312	881,430,000,000	881,430,000,000	196,933,611,243	17,479,169,217,555

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

b) Long-term borrowings and finance lease liabilities

Overdue borrowings and finance lease liabilities: None

(*) The financial lease liabilities that have been paid

Term	The first quarter of 2026			The first quarter of 2025		
	The total amount of financial lease payments	Pay lease interest	Pay the principal debt	The total amount of financial lease payments	Pay lease interest	Pay the principal debt
	VND	VND	VND	VND	VND	VND
Over 1 year to 5 years	2,999,702,308	618,634,238	2,381,068,070	1,071,247,065	197,475,378	873,771,687
Third parties						
Chailease International Leasing Co., Ltd	881,043,412	144,525,320	736,518,092	538,347,813	95,195,619	443,152,194
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	507,298,543	76,679,050	430,619,493	532,899,252	102,279,759	430,619,493
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	224,278,851	53,210,001	171,068,850	-	-	-
VietNam International Leasing Co., Ltd	1,387,081,502	344,219,867	1,042,861,635	-	-	-
Over 5 years	-	-	-	-	-	-
Total	2,999,702,308	618,634,238	2,381,068,070	1,071,247,065	197,475,378	873,771,687

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (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.
		100,000,000,000	According to each debt receipt but not more than 6 months	Stated in each debt acknowledgment contract	
2	TPBank - Thang Long Ha Noi Branch	800,000,000,000	According to each debt receipt but not more than 10 months ⁹	Stated in each debt acknowledgment contract	- Deposit contracts, real estate, transportation vehicles; - Rights to collect debts from credit agreements granted by TP Bank; - Guarantee of Deo Ca Group JSC.
3	VPBank	1,000,000,000,000	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;
4	Vietinbank – Hanoi Branch (*)	22,841,000,000,000	180 – 312 months	Stated in each debt acknowledgment contract	BOT project toll collection rights
5	VietaBank – Hanoi Branch (*)	1,148,942,000,000	233 months	Stated in each debt acknowledgment contract	BOT project toll collection rights; Capital contribution of Deo Ca Traffic Infrastructure Investment JSC and Ha Thanh Investment and Trading JSC in Phuoc Tuong Phu Gia BOT JSC.

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of long-term loan contracts:

No	Lender	Loan amount / Credit limit (VND) (VND)	Loan term	Interest rate	Collateral
1	TPBank	41,804,000,000	60-72 months	8% per year until 27 January 2022, then adjusted flexibly according to each loan agreement	Assets formed from borrowed capital
2	BIDV - South Ha Noi Branch	18,935,000,000	60 months	According to the loan contract	Assets formed from borrowed capital
3	Vietinbank - Da Nang Branch	9,312,000,000	60 months	8% per year and adjusted once every 3 months	Assets formed from borrowed capital
4	Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	3,728,900,000	60 months	7.2%-8% per year	Deposit
5	VietNam International Leasing Co., Ltd	23,746,286,807	60 months	6.8% per year	Deposit
6	Chailease International Leasing Co., Ltd	15,368,991,049	60 months	10.80% - 10.95% per year	Deposit
7	BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	9,477,000,000	60 months	6.3% - 7.2% per year	Deposit

(*) Loans at Vietinbank - Ha Noi Branch and VietABank - Ha Noi Branch are loans arising at subsidiaries related to BOT projects (Deo Ca - Cu Mong - Hai Van, Bac Giang - Lang Son, Phuoc Tuong - Phu Gia), are paid according to a financial plan based on the annual fee revenue of completed and put into use projects.

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of long-term loan contracts (continued):

No	Lender	Loan amount / Credit limit (VND) (VND)	Loan term	Interest rate	Collateral
8	Vietinbank - Da Nang Branch	2,500,000,000,000	The loan term is 204 months from the first disbursement date, and the disbursement year is 48 months from the first disbursement date.	Stated in each debt acknowledgment contract	BOT project toll collection rights
		4,182,000,000,000	The loan term is 20 years from the first disbursement date, and the disbursement year is 4 years from the first disbursement date.	Stated in each debt acknowledgment contract	BOT project toll collection rights
		4,800,000,000,000	180 months	Stated in each debt acknowledgment contract	BOT project toll collection rights
		1,190,000,000,000	The loan term is 192 months from the first disbursement date, and the disbursement year is 24 months from the first disbursement date.	Stated in each debt acknowledgment contract	BOT project toll collection rights
9	Vietinbank - Ha Noi Branch	10,169,000,000,000	The loan term is 26 years from the first disbursement date until 2043, and the disbursement year is 24 months from the first disbursement date.	Stated in each debt acknowledgment contract	All property rights arising from the BOT project contract
10	VietABank - Ha Noi Branch	1,148,942,000,000	233 months	According to each announcement	BOT project toll collection rights; The capital contributions of Ha Thanh Co., Ltd. and Ha Thanh Investment and Construction JSC to Phu Gia Phu Tuong BOT JSC

**V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)**

22. DEFERRED INCOME TAX

a) Deferred income tax assets

	31.03.2026 VND	01.01.2026 VND
Corporate income tax rates are used for the determination of the value of deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	11,056,115,105	10,398,576,090
Deferred income tax assets	11,056,115,105	10,398,576,090

b) Deferred income tax liabilities

	31.03.2026 VND	01.01.2026 VND
Corporate income tax rates used for determination of value of deferred income tax liabilities	20%	20%
Deferred income tax liabilities related to deductible temporary differences	146,281,721,258	147,148,740,256
Deferred income tax liabilities	146,281,721,258	147,148,740,256

V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

23. OWNER'S EQUITY

Statement of Changes in Equity

	Owners' capital VND	Share premium VND	Development investment fund VND	Other funds VND	Undistributed earnings VND	Non-controlling interest VND	Other equity (*) VND	Total VND
As at 01.01.2025	4,322,555,280,000	6,079,662,000	8,822,456,079	1,739,172,300	1,116,710,675,697	1,465,635,831,474	4,008,083,872,545	10,929,626,950,095
Capital increase during the period	-	-	-	-	-	-	-	-
Profit during the period	-	-	-	-	146,236,819,496	26,730,786,692	-	172,967,606,188
Other increase	-	-	-	-	-	-	165,009,000,000	165,009,000,000
Change in non-controlling shareholder's interests	-	-	-	-	2,034,816,274	1,507,473,726	-	3,542,290,000
As at 31.03.2025	4,322,555,280,000	6,079,662,000	8,822,456,079	1,739,172,300	1,264,982,311,467	1,493,874,091,892	4,173,092,872,545	11,271,145,846,283
As at 01.01.2026	4,974,330,030,000	5,364,062,000	15,561,628,379	-	1,446,743,571,997	1,557,485,391,424	4,173,092,872,545	12,172,577,556,345
Capital increase during the period	497,332,930,000	(175,900,000)	-	-	-	-	-	497,157,030,000
Profit during the period	-	-	-	-	179,908,433,767	37,430,167,848	-	217,338,601,615
Change in non-controlling shareholder's interests	-	-	-	-	-	-	-	-
As at 31.03.2026	5,471,662,960,000	5,188,162,000	15,561,628,379	-	1,626,652,005,764	1,594,915,559,272	4,173,092,872,545	12,887,073,187,960

(*) This represents State Budget funds allocated under Project Contract No. 26/HDXD-DEOCA dated November 8, 2012, and its subsequent appendices, updated into the total investment capital of the Project per Decision No. 400/QD-BGTVT dated March 4, 2019, regarding the approval of the adjusted financial plan for the road tunnel project through Deo Ca (including Deo Ca, Co Ma, Cu Mong, and Hai Van tunnels); Accordingly, these funds are assigned to the Project Enterprise to implement the BOT project, ensuring the financial plan signed with the Competent State Authorities

**V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)**

23. OWNER'S EQUITY (continued)

Details of contributed capital

	31.03.2026 VND	%	01.01.2026 VND	%
Deo Ca Group JSC (*)	156,255,540,000	2.86%	61,184,630,000	1.23%
Ho Minh Hoang	23,357,560,000	0.43%	21,234,150,000	0.43%
B.O.T Hai Thach Investment JSC	730,218,810,000	13.35%	730,218,810,000	14.68%
Others	4,561,831,050,000	83.36%	4,161,692,440,000	83.66%
Total	5,471,662,960,000	100.00%	4,974,330,030,000	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	2.86%	2.86%
Ownership and indirect voting	13.32%	13.35%
- B.O.T Hai Thach Investment JSC	13.32%	13.35%
Total	16.18%	16.21%

Currently, Deo Ca Group (DCG) holds a voting right of 16.21%. 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 3-month period ended	
	31.03.2026 VND	31.03.2025 VND
Owners' capital:		
- Capital contribution at the beginning of the year	4,974,330,030,000	4,322,555,280,000
- Contributed capital increased during the period	497,332,930,000	-
- Contributed capital decreased during the period	-	-
- Contributed capital at the end of the period	5,471,662,960,000	4,322,555,280,000
Dividends, distributed profits	-	-

**V. NOTES TO THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 (continued)**

23. OWNER'S EQUITY (continued)

Shares

	31.03.2026	01.01.2026
	Shares	Shares
Number of shares registered for issuance	547,166,296	497,433,003
Number of shares issued	547,166,296	497,433,003
+ Ordinary share	547,166,296	497,433,003
Number of shares repurchased (Treasury shares)	-	-
+ Ordinary share	-	-
Number of shares outstanding	547,166,296	497,433,003
+ Ordinary share	547,166,296	497,433,003
Par value shares: 10,000 VND /share		

VI. NOTES TO THE INTERIM CONSOLIDATED INCOME STATEMENT

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

	Quarter 1		For the 3-month period ended	
	2026	2025	31.03.2026	31.03.2025
	VND	VND	VND	VND
Revenue	906,967,141,844	735,015,629,632	906,967,141,844	735,015,629,632
Revenue from BOT toll stations	656,562,887,964	526,096,148,147	656,562,887,964	526,096,148,147
Revenue from construction activities	205,538,121,621	165,636,829,144	205,538,121,621	165,636,829,144
Revenue from maintenance and repair of tunnels and roads	26,152,369,310	31,116,260,373	26,152,369,310	31,116,260,373
Revenue from transit provision	5,985,643,598	5,896,306,898	5,985,643,598	5,896,306,898
Other revenues	12,728,119,351	6,270,085,070	12,728,119,351	6,270,085,070
Revenue deductions	-	-	-	-
Net Revenue	906,967,141,844	735,015,629,632	906,967,141,844	735,015,629,632
In which, revenue from related parties	184,463,437,620	102,011,429,134	184,463,437,620	102,011,429,134
Revenue from construction activities	163,267,345,758	85,707,003,897	163,267,345,758	85,707,003,897
Revenue from maintenance and repair of tunnels and roads	15,137,773,940	13,996,776,114	15,137,773,940	13,996,776,114
Other revenues	6,058,317,922	2,307,649,123	6,058,317,922	2,307,649,123

VI. NOTES TO THE INTERIM CONSOLIDATED INCOME STATEMENT (continued)

2. COST OF GOODS SOLD AND SERVICES RENDERED

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Cost of merchandises sold	207,175,665,632	159,367,364,118	207,175,665,632	159,367,364,118
Cost of finished goods sold	164,494,114,968	158,906,157,966	164,494,114,968	158,906,157,966
Net book value of investment properties sold plus cost to sell	11,473,571,981	21,572,631,108	11,473,571,981	21,572,631,108
Cost of services rendered	2,507,060,109	3,910,012,479	2,507,060,109	3,910,012,479
Expenses incurred on investment properties	7,843,856,735	5,092,079,078	7,843,856,735	5,092,079,078
Total	393,494,269,425	348,848,244,749	393,494,269,425	348,848,244,749

3. FINANCIAL INCOME

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Interest income from deposits and loans	1,237,606,715	794,568,022	1,237,606,715	794,568,022
Profit from a Business Cooperation Contract	1,040,243,909	13,094,465,578	1,040,243,909	13,094,465,578
Total	2,277,850,624	13,889,033,600	2,277,850,624	13,889,033,600

4. FINANCIAL EXPENSES

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Interest expenses	274,991,112,742	217,619,228,887	274,991,112,742	217,619,228,887
Other financial expenses	4,355,497,750	2,959,104,397	4,355,497,750	2,959,104,397
Total	279,346,610,492	220,578,333,284	279,346,610,492	220,578,333,284

VI. NOTES TO THE INTERIM CONSOLIDATED INCOME STATEMENT (continued)

5. GENERAL AND ADMINISTRATION EXPENSE

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Depreciation expenses of tangible fixed assets	6,850,846,438	7,783,527,054	6,850,846,438	7,783,527,054
Depreciation expenses of finance lease assets	3,569,749,716	2,994,019,206	3,569,749,716	2,994,019,206
Staff costs	613,757,816	613,757,816	613,757,816	613,757,816
Depreciation expenses of finance lease assets	880,255,188	580,958,161	880,255,188	580,958,161
[Other significant items]	4,947,732,090	4,953,040,075	4,947,732,090	4,953,040,075
Total	16,862,341,248	16,925,302,312	16,862,341,248	16,925,302,312

6. OTHER INCOME

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Disposal of fixed assets	828,602,693	-	828,602,693	-
Gains on revaluation of assets	537,298,963	1,105,090,424	537,298,963	1,105,090,424
Total	1,365,901,656	1,105,090,424	1,365,901,656	1,105,090,424

7. OTHER EXPENSES

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Losses on revaluation of assets	729,132	4,098,653	729,132	4,098,653
Total	729,132	4,098,653	729,132	4,098,653

VI. NOTES TO THE INTERIM CONSOLIDATED INCOME STATEMENT (continued)
8. COST OF OPERATION BY FACTOR

	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Raw materials	59,003,065,200	131,496,117,261	59,003,065,200	131,496,117,261
Staff costs	93,479,226,922	99,912,537,391	93,479,226,922	99,912,537,391
Depreciation and amortisation expenses	127,194,237,751	102,821,514,136	127,194,237,751	102,821,514,136
Outside service expenses	10,121,347,451	42,630,148,635	10,121,347,451	42,630,148,635
Others	128,319,361,987	24,277,897,652	128,319,361,987	24,277,897,652
Total	418,117,239,311	401,138,215,075	418,117,239,311	401,138,215,075

9. CURRENT BUSINESS INCOME TAX

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Tax deduction/exemption (Over- provision)/Under- provision in previous years	29,177,843,148	22,220,688,267	29,177,843,148	22,220,688,267
	-	4,700,730	-	4,700,730
Business income tax charge (*)	29,177,843,148	22,225,388,997	29,177,843,148	22,225,388,997

VI. NOTES TO THE INTERIM CONSOLIDATED INCOME STATEMENT (continued)

10. DEFERRED BUSINESS INCOME TAX

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Taxable temporary differences	(1,524,558,013)	(746,172,453)	(1,524,558,013)	(746,172,453)
Total deferred income tax expenses/incomes	(1,524,558,013)	(746,172,453)	(1,524,558,013)	(746,172,453)

11. BASIC EARNINGS PER SHARE

	Quarter 1		3-month period ended	
	2025 VND	2024 VND	31.03.2026 VND	31.03.2025 VND
Profit after tax of the parent company	179,908,433,767	146,236,819,496	179,908,433,767	146,236,819,496
Bonus and welfare fund appropriation	-	-	-	-
Profits distributed to shareholders parent company owning common shares	179,908,433,767	146,236,819,496	179,908,433,767	146,236,819,496
The weighted average number of shares outstanding during the period	509,037,438	432,255,528	509,037,438	432,255,528
Basic Earnings Per Share	353	338	353	338

VI. NOTES TO THE INTERIM CONSOLIDATED INCOME STATEMENT (continued)

12. DILUTED EARNINGS PER SHARE

	<u>Quarter 1</u>		<u>3-month period ended</u>	
	<u>2024</u>	<u>2023</u>	<u>31.03.2026</u>	<u>31.03.2025</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
Profit after tax of the parent company	179,908,433,767	146,236,819,496	179,908,433,767	146,236,819,496
Bonus and welfare fund appropriation	-	-	-	-
Profits distributed to shareholders parent company owning common shares	179,908,433,767	146,236,819,496	179,908,433,767	146,236,819,496
The weighted average number of shares outstanding during the period	509,037,438	432,255,528	509,037,438	432,255,528
Number of shares expected issued	-	117,362,363	-	117,362,363
Diluted Earning Per Share	353	266	353	266

VII. NOTES TO THE INTERIM CONSOLIDATED CASH FLOW STATEMENT

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

	<u>3-month period ended</u>	
	<u>31.03.2026</u>	<u>31.03.2025</u>
	<u>VND</u>	<u>VND</u>
Proceeds from borrowings following normal borrowing contracts	59,024,256,765	196,548,568,336

VII. NOTES TO THE INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)

4. Amount of loan principal actually paid during the year

	3-month period ended	
	31.03.2026 VND	31.03.2025 VND
Repayments for borrowings following normal borrowing contracts	336,582,173,389	410,724,823,568
Repayment of loans in other forms	2,381,068,070	873,771,687
Total	338,963,241,459	411,598,595,255

VIII. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information:

a) Operating lease commitments (*)

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

	31.03.2026 VND	31.03.2025 VND
Within one year	9,988,508,279	5,528,774,886
Over 1 year to 5 years	8,028,690,000	8,095,595,750
Over 5 years	-	-
Total	18,017,198,279	13,624,370,636

b) Operating lease commitments (lessor) (*)

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

	31.03.2026 VND	31.03.2025 VND
Within one year	29,907,000,048	24,295,575,285
Over 1 year to 5 years	149,535,000,241	121,477,876,425
Over 5 years	-	-
Total	179,442,000,289	145,773,451,710

(*) This item includes **supplementary information** for both the prior year and the current year to provide additional details 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 the Build-Operate-Transfer (BOT) Contract No. 01/HĐ.BOT-UBND between the People's Committee of Cao Bang Province (the competent state authority) and the joint venture of Deo Ca Group Joint Stock Company - ICV Vietnam Investment and Construction Joint Stock Company - Deo Ca Transport Infrastructure Investment Joint Stock Company - Construction Works 568 Joint Stock Company (the Investor) and Dong Dang - Tra Linh Expressway Joint Stock Company (the Project Enterprise). As of the end of the accounting year, the amounts of future committed capital contributions are presented as follows:

	31.03.2026	31.03.2025
	VND	VND
Within one year	97,150,800,000	20,000,000,000
Over 1 year to 5 years	-	50,381,522,958
Over 5 years	-	507,270,477,042
Total	97,150,800,000	577,652,000,000

d) Other commitments

According to the agreements in the Business Cooperation Contract No. 01/2023/HĐHTKD/BOT CLVH-HHV dated 20 September 2023, and the related appendices; According to the agreements in the Business Cooperation Contract No. 01/2024/HĐHTKD/BOT DDTL-HHV dated 24 December 2024, and the related appendices. As of the end of the accounting year, the amounts of money committed to be returned to the business cooperation in the future are presented as follows:

	31.03.2026	31.03.2025
	VND	VND
Within one year	92,242,000,000	226,140,000
Total	92,242,000,000	226,140,000

2. Information on related parties: See Appendix 1

3. Events occurring after 31 March 2026

On April 6, 2026, the Ho Chi Minh City Stock Exchange issued Decision No. 297/QĐ-SGDHCM, accepting Vietnam's Bidvina Tol Infrastructure Investment Joint Stock Company (Đèo Cả Infrastructure) to change its listed securities value from VND 4,974,330,030,000 to VND 5,471,662,960,000.

The Board of Management of the Company confirms that, except for the event mentioned above, there have been no material events occurring after 31 March 2026 up to the date of the preparation of these Interim consolidated financial statements that have not been reviewed for adjustment or disclosure in the Interim consolidated financial statements.

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector

In order to facilitate 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:

	For the 3-month period ended 31 March 2025					Total VND
	BOT toll stations VND	Construction activities VND	Service Transshipment VND	Operation and maintenance of tunnels VND	Others VND	
Net revenue from external sales	526,096,148,147	165,636,829,144	5,896,306,898	31,116,260,373	6,270,085,070	735,015,629,632
Total net revenue	526,096,148,147	165,636,829,144	5,896,306,898	31,116,260,373	6,270,085,070	735,015,629,632
Business results by segment	366,728,784,029	6,730,671,178	1,986,294,419	9,543,629,265	1,178,005,992	386,167,384,883
Unallocated expenses to segments						(16,925,302,312)
Operating profit						369,242,082,571
Financial income						13,889,033,600
Fancial expenses						(220,578,333,284)
Profit sharing from joint ventures and associates						30,793,048,074
Other incomes						1,105,090,424
Others						(4,098,653)
Current business income tax						(22,225,388,997)
Deferred business income tax						746,172,453
Profit after tax						172,967,606,188
Total expenses on acquisition of fixed assets and other non-current assets.						(56,814,127,533)
Total amortization and allocation of long-term prepaid expenses						(102,821,514,136)

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

	For the 3-month period ended 31 March 2026					
	BOT toll stations VND	Construction activities VND	Service Transshipment VND	Operation and maintenance of tunnels VND	Others VND	Total VND
Net revenue from external sales	656,562,887,964	205,538,121,621	5,985,643,598	26,152,369,310	12,728,119,351	906,967,141,844
Total net revenue	656,562,887,964	205,538,121,621	5,985,643,598	26,152,369,310	12,728,119,351	906,967,141,844
Business results by segment	449,387,222,332	41,044,006,653	3,478,583,489	14,678,797,329	4,884,262,616	513,472,872,419
Unallocated expenses to segments						(16,862,341,248)
Operating profit						496,610,531,171
Financial income						2,277,850,624
Fancial expenses						(279,346,610,492)
Profit sharing from joint ventures and associates						24,084,942,923
Other incomes						1,365,901,656
Others						(729,132)
Current business income tax						(29,177,843,148)
Deferred business income tax						1,524,558,013
Profit after tax						217,338,601,615
Total expenses on acquisition of fixed assets and other non-current assets.						(4,365,315,818)
Total amortization and allocation of long-term prepaid expenses						(127,194,237,751)

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

- Segment assets and liabilities base on business sector

01.01.2026	BOT toll stations VND	Construction activities VND	Operation and maintenance of tunnels VND	Service Transshipment VND	Others VND	Total VND
Segment assets	35,890,505,367,786	1,038,462,149,467	74,643,734,186	7,236,167,713	59,499,900,462	37,070,347,319,614
Unallocated assets						3,681,728,362,843
Total asset	35,890,505,367,786	1,038,462,149,467	74,643,734,186	7,236,167,713	59,499,900,462	40,752,075,682,457
Segment liabilities	26,295,442,244,045	433,222,983,495	18,314,235,086	-	50,600,689,330	26,797,580,151,956
Unallocated liabilities						1,781,917,974,156
Total liabilities	26,295,442,244,045	433,222,983,495	18,314,235,086	-	50,600,689,330	28,579,498,126,112

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

- Segment assets and liabilities base on business sector

31.03.2026	BOT toll stations VND	Construction activities VND	Operation and maintenance of tunnels VND	Service Transshipment VND	Others VND	Total VND
Segment assets	36,022,513,488,567	1,038,462,149,467	74,643,734,186	7,236,167,713	59,499,900,462	37,202,355,440,395
Unallocated assets						4,110,760,279,963
Total asset	36,022,513,488,567	1,038,462,149,467	74,643,734,186	7,236,167,713	59,499,900,462	41,313,115,720,358
Segment liabilities	26,336,420,378,720	405,985,622,734	20,122,630,066		16,048,082,046	26,778,576,713,566
Unallocated liabilities						1,647,465,818,832
Total liabilities	26,336,420,378,720	405,985,622,734	20,122,630,066		16,048,082,046	28,426,042,532,398

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

b) Segment report based on geographic

The first quarter of 2025	Bac Giang, Lang Son VND	Hue VND	Da Nang VND	Phu Yen, Khanh Hoa VND	Others VND	Total VND
Net revenue from external sales	133,181,351,851	129,560,110,186	28,281,382,496	291,675,452,584	152,317,332,515	735,015,629,632
Segment assets Total expenses on acquisition of fixed assets and other non-current assets.	14,151,600,204,444	1,345,621,920,133	9,431,813,897,290	14,278,808,979,075	52,935,257,033	39,260,780,257,975 (56,814,127,533)
The first quarter of 2026	Bac Giang, Lang Son VND	Hue VND	Da Nang VND	Phu Yen, Khanh Hoa VND	Others VND	Total VND
Net revenue from external sales	164,124,263,889	192,520,404,631	22,145,562,951	365,593,617,702	162,583,292,671	906,967,141,844
Segment assets Total expenses on acquisition of fixed assets and other non-current assets.	14,607,839,189,372	1,303,252,201,233	11,015,182,553,885	14,355,589,043,318	31,252,732,550	41,313,115,720,358 (58,543,798,785)

VIII. OTHER INFORMATION (continued)

5. Fair value of financial assets and liabilities

a) Financial assets

	Book value				Fair value	
	31.03.2026		01.01.2026		31.03.2026	01.01.2026
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Cash and cash equivalents	1,202,210,494,221	-	586,763,423,469	-	1,202,210,494,221	586,763,423,469
Trade receivables	660,249,859,668	(11,035,892,482)	810,846,568,945	(11,035,892,482)	649,213,967,186	799,810,676,463
Prepayments to suppliers	405,939,522,271	(1,301,620,413)	417,633,684,187	(1,301,620,413)	404,637,901,858	416,332,063,774
Other receivables	440,531,445,003	(873,033,836)	435,262,745,744	(873,033,836)	439,658,411,167	434,389,711,908
Short-term investment	22,213,462,807	-	21,567,111,018	-	22,213,462,807	21,567,111,018
Long-term investment	2,327,148,680,768	-	2,281,710,493,936	-	2,327,148,680,768	2,281,710,493,936
Total	5,058,293,464,738	(13,210,546,731)	4,553,784,027,299	(13,210,546,731)	5,045,082,918,007	4,540,573,480,568

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities

	Book value				Fair value	
	31.03.2026		01.01.2026		31.03.2026	01.01.2026
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Trade payables (i)	1,233,784,142,107	-	1,298,045,551,438	-	1,233,784,142,107	1,298,045,551,438
Advances from customers	99,766,922,163	-	102,791,223,460	-	99,766,922,163	102,791,223,460
Borrowings (ii)	984,115,272,484	-	18,458,989,268,376	-	984,115,272,484	18,458,989,268,376
Payables to employees	51,202,178,712	-	31,738,474,878	-	51,202,178,712	31,738,474,878
Other payables	15,460,229,921	-	989,789,964,282	-	15,460,229,921	989,789,964,282
Total	2,384,328,745,387	-	20,881,354,482,434	-	2,384,328,745,387	20,881,354,482,434

(i) Trade payables primarily consist of warranty retentions and amounts withheld pending final settlement at infrastructure project enterprises under the Build-Operate-Transfer (BOT) model (e.g., Bac Giang - Lang Son Expressway project, Deo Ca Road Tunnel project) which are not yet due for payment.

(ii) Loans and borrowings mainly comprise long-term loans of subsidiaries from credit institutions to finance road infrastructure projects under the BOT model (e.g., Bac Giang - Lang Son Expressway project, Deo Ca Road Tunnel project, Phuoc Tuong - Phu Gia Road Tunnel project). These loans are secured by toll collection rights of the projects. Currently, these projects have completed asset formation and are in the operational and toll-collection phase, with stable annual revenue growth. The debt service is sourced from the toll revenues of the projects themselves, with repayment schedules structured to align with the actual cash flows of each project.

The fair value of financial assets and financial liabilities are stated at the amount at which the financial instruments could be converted into a present transaction between 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 a 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	From 01 year to 05 years VND	Over 05 years VND	Total VND
As at 31 March 2026				
Trade payables	976,846,736,321	256,937,405,786	-	1,233,784,142,107
Advances from customers	99,766,922,163	575,469,595,915	-	675,236,518,078
Borrowings	896,814,677,370	3,052,691,746,202	14,229,543,860,110	18,179,050,283,682
Accrued expenses	327,550,005,029	6,790,977,493,248	-	7,118,527,498,277
Other payables	1,017,772,396,726	190,629,126,252	5,256,392,461	1,213,657,915,439
Total	3,318,750,737,609	10,866,705,367,403	14,234,800,252,571	28,420,256,357,583

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 based on 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 year, 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 loans:*

The company has used tangible fixed assets, intangible fixed assets, land use rights, bonds, and receivables from contracts financed by the bank as collateral for loans from the bank, The book value of the pledged assets is as follows:

	30.06.2025	01.01.2025
	VND	VND
Intangible fixed assets	-	-
Bonds	-	-
Term deposits	12,000,000,000	41,341,747,335
Tangible fixed assets	26,439,087,858,412	26,583,012,549,137
Total	<u>26,451,087,858,412</u>	<u>26,624,354,296,472</u>

In addition to the aforementioned pledged assets, bank loans are also secured by the right to collect toll fees at BOT project companies; the right to future claims and the right to claims arising from construction contracts, operation, management, and maintenance contracts of roads and tunnels involved

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY B 09 - DN/HN
Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City,
Viet Nam

VIII. OTHER INFORMATION (continued)

7. Going-concern assumption

During the accounting year, there were no activities or events that had a material effect on the Company's ability to continue as a going concern, Therefore, the Interim consolidated 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 Consolidated Financial Statements for the year ending on 31 December 2025 by Southern Auditing and Accounting Financial Consulting Services Co., Ltd (AASCs) and the Consolidated Financial Statements for the first quarter ended 31 March 2025.

Prepared by



DANG THI HUYEN

Chief Accountant



LE CONG NGHIA

Da Nang, 29 April 2026
On behalf of the Board of Management
General Director



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:*

		<u>For the 3-month period ended</u>	
		31.03.2026	31.03.2025
		VND	VND
Salary of the Board of Management		908,000,000	1,068,000,000
Nguyen Quang Huy	General Director	-	210,000,000
Ngo Truong Nam	General Director	210,000,000	105,000,000
Tran Van Chi	Deputy General Director	165,000,000	165,000,000
Vo Ngoc Trung	Deputy General Director	132,000,000	120,000,000
Le Chau Thang	Deputy General Director	125,000,000	114,000,000
Tran Van Dung	Deputy General Director	135,000,000	129,000,000
Nguyen Quynh Mai	Deputy General Director	30,000,000	105,000,000
Nguyen Van An	Deputy General Director	-	120,000,000
Le Cong Nghia	Chief Accountant	111,000,000	-

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

Related parties	Relationship
Deo Ca Group JSC	Parent 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
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
Deo Ca Urban Infrastructure Company Limited	Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy, Head of the Supervisory Board Nguyen Minh Giang
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy
Sai Gon – My Thuan Expressway BOT Co., Ltd.	Related company of Chairman Ho Minh Hoang
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors and General Director Nguyen Quang Huy, Deputy General Director Nguyen Van An, In charge of the company Tran Tan Huy

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

2. Transactions with other related parties (continued):

Summary of operation of subsidiaries company; ventures and associates during the year:

Subsidiaries company

<u>Company 's name</u>	<u>Ratio of benefit</u>	<u>Ratio of Voting right</u>	<u>Net profit after tax</u>	<u>Undistributed earnings</u>
Bac Giang - Lang Son BOT JSC	65.04%	65.04%	42,474,339,495	412,341,059,138
Deo Ca Investment JSC	74.24%	74.24%	88,665,819,738	93,571,724,610
Phuoc Tuong Phu Gia BOT JSC	99.37%	99.37%	8,504,405,839	44,235,758,180

Ventures and Associates company

<u>Company 's name</u>	<u>Ratio of benefit</u>	<u>Ratio of Voting right</u>	<u>Net profit after tax</u>	<u>Undistributed earnings</u>
Khanh Hoa Deo Ca BOT Investment JSC	47.42%	50.00%	10,248,764,493	555,004,712,301
Dong Dang - Tra Linh Expressway JSC	42.31%	40.00%		
Cam Lam - Vinh Hao Expressway JSC	38.00%	38.00%	50,734,692,306	271,097,684,187
Bac Giang - Lang Son - Huu Nghi BOT JSC	31.60%	31.60%	(44,017,560)	(2,458,116,003)

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

Other investment companies

<u>Company 's name</u>	<u>Ratio of benefit</u>	<u>Ratio of Voting right</u>	<u>Net profit after tax</u>	<u>Undistributed earnings</u>
Deo Ca Urban Infrastructure Company Limited	17.78%	17.78%	50,285,890,450	60,121,891,184
ICV Vietnam Investment and Construction JSC	15.37%	15.37%	82,712,481,518	543,878,403,917

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	3-month period ended	
			31.03.2026 VND	31.03.2025 VND
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	2,441,658,573	3,997,156,397
		Purchase goods and services	10,040,010,834	15,167,040,112
Bac Giang - Lang Son - Huu Nghi BOT JSC	Associate company	Retrieve capital contribution	-	5,688,000,000
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	4,101,549,072	849,161,111
		Receive dividends	-	8,000,000,000
Deo Ca Group JSC	Parent company	Sales of goods and rendering services	60,880,340,205	78,694,966,750
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Purchase goods and services	9,904,605,634	68,823,051,310
		Sales of goods and rendering services	24,176,744,727	-
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Purchase goods and services	8,556,523,623	7,938,996,000

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	3-month period ended	
			31.03.2026 VND	31.03.2025 VND
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	3,074,292,459	3,662,527,966
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An, Corporate Governance Officer and Company Secretary Tran Tan Huy.	Sales of goods and rendering services Purchase goods and services	68,090,909 3,907,980,776	251,272,726 19,020,314,252
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Sales of goods and rendering services Profit from a Business Cooperation Contract	11,224,906,481 1,040,243,909	10,882,018,518 13,094,465,578
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 Contributing capital Deposit for capital contribution Expenditure on business cooperation	78,495,855,194 16,072,000,000 9,650,000,000 4,241,000,000	3,674,325,666 - 92,074,000,000 -

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:

Related parties	Relationship	Nature of transactions	31.03.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE			430,133,547,892	504,684,762,510
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	Tunnel and road maintenance	4,135,755,900	1,150,582,495
		Operation of toll stations	4,929,014,400	3,647,065,400
		Construction and installation	244,609,500	244,609,500
		Maintenance and repair of tunnels and roads	1,150,582,495	1,655,543,900
		Total	10,459,962,295	6,697,801,295
Deo Ca Group JSC	Parent company	Construction and installation Total	227,332,523,990 227,332,523,990	254,985,126,957 254,985,126,957
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An, Corporate Governance Officer and Company Secretary Tran Tan Huy.	Car rental Total	804,516,320 804,516,320	730,978,138 730,978,138
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 services Construction and installation Total	27,921,104,030 5,544,790,000 33,465,894,030	3,684,240,000 37,651,942,831 41,336,182,831

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	31.03.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continued)				
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	Maintenance and repair of tunnels and roads	15,422,968,419	15,248,299,647
		Car rental	388,363,635	388,363,635
		Total	15,811,332,054	15,636,663,282
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Construction and installation	106,628,418,487	127,567,935,784
		Maintenance and repair of tunnels and roads	12,122,899,000	23,069,617,770
		Car rental	337,500,000	337,500,000
		Total	119,088,817,487	150,975,053,554
Dong Dang - Tra Linh Phase 2 Expressway	Related company of Member of the Board of Directors Nguyen Quang Huy	Construction and installation	-	-
		Total	862,653,918	-
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	22,307,847,798	34,322,956,453
		Total	22,307,847,798	34,322,956,453

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	31.03.2026 VND	01.01.2026 VND
OTHER SHORT-TERM RECEIVABLES				
Deo Ca Group JSC	Parent company	Deposit for flight tickets	6,260,778,880	12,782,778,880
		Other receivables	-	100,000,000
		Total	6,008,780,880	6,008,780,880
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	-	6,422,000,000
		Total	-	6,422,000,000
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	Construction and installation	251,998,000	251,998,000
		Total	251,998,000	251,998,000
OTHER LONG-TERM RECEIVABLES				
BOT Hung Phat 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	Advance on dividend	38,015,562,045	38,015,562,045
		Total	38,015,562,045	38,015,562,045
HELD - TO MATURITY INVESTMENTS				
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Business cooperation	41,880,195,168	40,839,951,259
		Total	41,880,195,168	40,839,951,259

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	31.03.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS PAYABLE				
Deo Ca Group JSC	Parent company	Construction and installation	190,253,668,973	190,253,668,973
		Purchase materials	35,785,732,463	23,505,619,537
		Providing information technology	963,307,500	674,795,250
		The plane ticket, others	23,783,274,852	23,026,800,831
		Total	250,785,983,788	237,460,884,591
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Payable for service delivery	9,155,854,333	6,995,350,495
		Total	9,155,854,333	6,995,350,495
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	33,410,300,171	31,647,657,478
		Total	33,410,300,171	31,647,657,478
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors and General Director Nguyen Quang Huy, Deputy General Director Nguyen Van An, In charge of the company Tran Tan Huy	Payable for service delivery	47,828,813,547	4,974,227,480
		Total	47,828,813,547	4,974,227,480
LONG-TERM TRADE ACCOUNTS PAYABLE				
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	2,719,148,000	2,719,148,000
		Total	2,719,148,000	2,719,148,000

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	31.03.2026 VND	01.01.2026 VND
LONG-TERM ADVANCES FROM CUSTOMERS			496,897,909,915	507,937,125,175
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 prepayment from customer Total	155,542,909,915 155,542,909,915	166,582,125,175 166,582,125,175
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Long-term prepayment from customer Total	341,355,000,000 341,355,000,000	341,355,000,000 341,355,000,000
OTHER SHORT-TERM PAYABLES			497,726,757,166	500,166,647,791
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 Total	78,437,835 78,437,835	86,801,835 86,801,835
Deo Ca Group JSC	Parent company	Receive transfer of shares other short-term payables Total	495,400,000,000 2,248,319,331 497,648,319,331	495,400,000,000 4,679,845,956 500,079,845,956

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.