

No.: 34/2026/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 Separate 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 Separate 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 Separate financial statements
For the accounting period from 1 January 2026 to 31 March 2026



DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

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

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DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

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

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Deo Ca Traffic Infrastructure Investment Joint Stock Company (the "Company") presents this report and the Company's Interim separate 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 2026.

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);

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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).

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

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

REPORT OF THE BOARD OF MANAGEMENT
(continued)**4. Company's structure (continued)**

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

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REPORT OF THE BOARD OF MANAGEMENT
(continued)

OPERATING RESULTS

The Company's separate results of operations and financial position as at 31 March 2026 are presented in the attached interim separate financial statements.

EVENTS AFTER THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION DATE

On 6 April 2026, the Ho Chi Minh City Stock Exchange issued Decision No. 297/QĐ-SGDHCM, accepting Deo Ca Traffic Infrastructure Investment Joint Stock Company 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 separate financial statements that have not been reviewed for adjustment or disclosure in the interim separate financial statements.

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

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REPORT OF THE BOARD OF MANAGEMENT
(continued)**THE BOARD OF DIRECTORS, THE BOARD OF MANAGEMENT, THE BOARD OF SUPERVISORS, LEGAL REPRESENTATIVE AND CHIEF ACCOUNTANT**

The Board of Directors:

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

The Board of Management:

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

The Board of Supervisors:

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

Legal representative:

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

Chief Accountant:

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

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.

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REPORT OF THE BOARD OF MANAGEMENT
(continued)

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

The Board of Management of the Company is responsible for preparing the interim separate financial statements which give a true and fair view of the separate financial position of the Company and the results of its operations and interim separate cash flows for the accounting period ended 31 March 2026. In preparing those interim separate financial statements, the Board of Management is required to:

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

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

OTHER ENGAGEMENT

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

APPROVAL OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

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



NGO TRUONG NAM

INTERIM SEPARATE 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		2,489,278,142,887	2,128,693,984,704
110	Cash and cash equivalents	V.1	975,831,899,392	429,779,672,252
111	Cash		849,901,490,450	386,072,000,783
112	Cash equivalents		125,930,408,942	43,707,671,469
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		1,438,760,518,196	1,630,464,520,727
131	Short-term trade accounts receivable	V.3a	1,133,716,027,149	1,339,468,925,392
132	Short-term prepayments to suppliers	V.4a	43,794,650,961	29,754,501,945
135	Other short-term receivables	V.5a	274,460,386,817	274,451,640,121
136	Allowance for doubtful debts	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		1,717,257,083	1,967,770,998
161	Short-term prepaid expenses	V.8a	1,717,063,583	1,967,770,998
163	Tax and other receivables from the State Budget		193,500	-

INTERIM SEPARATE 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	LONG-TERM ASSETS		5,433,977,349,851	5,434,028,296,116
210	Long-term receivables		140,045,031,751	161,243,721,310
211	Long-term trade accounts receivable	V.3b	3,094,427,531	3,094,427,531
212	Long-term prepayments to suppliers	V.4b	132,678,742,847	158,149,293,779
215	Other long-term receivables	V.5b	4,271,861,373	-
220	Fixed assets		242,458,278,711	239,938,674,025
221	Tangible fixed assets	V.9	194,715,332,103	190,696,713,844
222	Historical cost		319,256,864,933	316,448,960,495
223	Accumulated depreciation		(124,541,532,830)	(125,752,246,651)
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	7,587,607,433	7,590,357,434
228	Historical cost		7,669,274,113	7,669,274,113
229	Accumulated amortisation		(81,666,680)	(78,916,679)
250	Long-term assets in progress		565,376,460	3,376,113,479
252	Construction in progress	V.12	565,376,460	3,376,113,479
260	Investments held to maturity	V.2b	5,049,160,435,168	5,027,807,191,259
261	Investments in subsidiaries		3,206,897,040,000	3,206,897,040,000
262	Investments in associates, joint ventures		787,125,200,000	771,053,200,000
263	Investments in other entities		1,013,258,000,000	1,009,017,000,000
265	Investments held to maturity	V.2a	41,880,195,168	40,839,951,259
270	Other long-term assets		1,748,227,761	1,662,596,043
271	Long-term prepaid expenses	V.8b	1,748,227,761	1,662,596,043
270	TOTAL ASSETS		7,923,255,492,738	7,562,722,280,820

INTERIM SEPARATE 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		1,934,273,504,051	2,131,218,405,615
310	Short-term liabilities		1,318,094,769,473	1,577,579,822,579
311	Short-term trade accounts payable	V.13	278,178,542,935	325,504,326,169
312	Short-term advances from customers	V.14a	99,766,922,163	102,791,223,460
314	Short-term taxes and other payables to the State Budget	V.15a	23,154,404,319	90,676,666,283
315	Payable to employees	V.16	13,139,770,019	25,680,247,610
316	Short-term accrued expenses	V.17	57,817,568,196	67,113,076,048
319	Short-term unearned revenue	V.18a	1,136,909,091	1,194,181,818
320	Other short-term payables	V.19	504,358,800,565	507,799,875,555
321	Short-term borrowings and finance lease liabilities	V.20a	334,755,677,370	450,741,050,821
323	Bonus and welfare funds		5,786,174,815	6,079,174,815
330	Long-term liabilities		616,178,734,578	553,638,583,036
332	Long-term advances from customers	V.14b	575,469,595,915	507,937,125,175
337	Long-term unearned revenue	V.18b	5,256,392,461	5,535,100,416
339	Long-term borrowings and finance lease liabilities	V.20b	35,452,746,202	40,166,357,445

INTERIM SEPARATE 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.21b	5,988,981,988,687	5,431,503,875,205
411	Owner's contributed 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
418	Investment and development funds		15,561,628,379	15,561,628,379
420	Undistributed earnings/ (Accumulated losses)		496,569,238,308	436,248,154,826
420a	- Undistributed post-tax profits of previous years		436,248,154,826	150,369,985,679
420b	- Post-tax profits of current period/year		60,321,083,482	285,878,169,147
440	TOTAL RESOURCES		7,923,255,492,738	7,562,722,280,820

Da Nang, 29 April 2026

On behalf of the Board of Management
 General Director

Prepared by

Chief Accountant



HOANG THI MINH NGUYET



LE CONG NGHIA




NGO TRUONG NAM

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

Code	Note	Quarter 1		For the 3-month period ended		
		2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND	
01	Revenue from sales of goods and rendering of services	VI.1	370,888,899,309	287,079,424,044	370,888,899,309	287,079,424,044
02	Less deductions				-	-
10	Net revenue from sales of goods and rendering of services	VI.1	370,888,899,309	287,079,424,044	370,888,899,309	287,079,424,044
11	Cost of goods sold	VI.2	279,651,404,934	224,905,770,955	279,651,404,934	224,905,770,955
20	Gross profit from sales of goods and rendering of services		91,237,494,375	62,173,653,089	91,237,494,375	62,173,653,089
21	Gain/(loss) on disposal of investment property				-	-
22	Financial income	VI.3	2,015,374,332	21,553,984,230	2,015,374,332	21,553,984,230
23	Financial expenses	VI.4	7,895,605,881	4,937,026,849	7,895,605,881	4,937,026,849
24	- Including: Interest expenses		7,895,605,881	4,937,026,849	7,895,605,881	4,937,026,849
26	General and administration expenses	VI.5	10,744,485,859	10,535,224,333	10,744,485,859	10,535,224,333
30	Net operating profit		74,612,776,967	68,255,386,137	74,612,776,967	68,255,386,137
31	Other income	VI.6	828,718,143	-	828,718,143	-
32	Other expenses	VI.7	721,132	3,956,824	721,132	3,956,824
40	Net other income/(expenses)		827,997,011	(3,956,824)	827,997,011	(3,956,824)
50	Net accounting profit before tax		75,440,773,978	68,251,429,313	75,440,773,978	68,251,429,313

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

Code	Note	Quarter 1		For the 3-month period ended	
		2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
51	Business income tax - current	15,119,690,496	12,078,986,882	15,119,690,496	12,078,986,882
52	Business income tax - deferred	-	-	-	-
60	Net profit after tax	<u>60,321,083,482</u>	<u>56,172,442,431</u>	<u>60,321,083,482</u>	<u>56,172,442,431</u>

Prepared by



HOANG THI MINH NGUYET

Chief Accountant



LE CONG NGHIA

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



NGO TRUONG NAM

INTERIM SEPARATE CASH FLOW STATEMENT
(Indirect method)
 For the accounting period from 1 January 2026 to 31 March 2026

Code	Note	For the 3-month period ended	
		31.03.2026 VND	31.03.2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net profit before tax	75,440,773,978	68,251,429,313
	Adjustments for:		
02	Depreciation and amortisation	8,609,996,709	5,271,240,716
05	Profits from investing activities	(2,843,977,025)	(21,553,984,230)
06	Interest expense	7,895,605,881	4,937,026,849
08	Operating profit before changes in working capital	89,102,399,543	56,905,712,648
09	Decrease/(increase) in receivables	213,070,965,692	(119,362,707,398)
10	Increase in inventories	(5,840,095,700)	(44,386,509,915)
11	(Decrease)/increase in payables [not including interest payables, CIT payables]	(32,478,239,619)	64,398,031,583
12	Decrease in prepaid expenses	165,075,697	428,417,351
14	Interest paid	(8,085,453,408)	(4,801,771,092)
15	Business income tax paid	(67,559,418,716)	(49,320,113,262)
20	Net cash inflows/(outflows) from operating activities	188,375,233,489	(96,138,940,085)
CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets	(356,965,880)	(38,864,152,282)
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	(19,391,000,000)	(93,074,000,000)
26	Proceeds from divestment in other entities	-	5,688,000,000
27	Dividends and interest received	713,266,014	8,259,992,643
30	Net cash outflows from investing activities	(18,781,051,655)	(118,851,495,979)

INTERIM SEPARATE CASH FLOW STATEMENT
(Indirect method)
 For the accounting period from 1 January 2026 to 31 March 2026
(continued)

Code	Note	For the 3-month period ended	
		31.03.2026 VND	31.03.2025 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
31		497,157,030,000	-
33	VII.3	59,024,256,765	196,548,568,336
34	VII.4	(177,342,173,389)	(103,287,335,568)
35	VII.4	(2,381,068,070)	(873,771,687)
40		376,458,045,306	92,387,461,081
50		546,052,227,140	(122,602,974,983)
60	V.1	429,779,672,252	179,496,085,146
61		-	-
70	V.1	975,831,899,392	56,893,110,163

Da Nang, 29 April 2026

On behalf of the Board of Management
 General Director

Prepared by

Chief Accountant



HOANG THI MINH NGUYET



LE CONG NGHIA




NGO TRUONG NAM

NOTE TO THE INTERIM SEPARATE 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, Group 30, Nung Tri Cao Ward, Cao Bang Province, Vietnam	42.31%	42.31%	40.00%	40.00%
3	Cam Lam - Vinh Hao Expressway JSC	Luong Cang Hamlet, Do Vinh Ward, Khanh Hoa Province, Viet Nam	38.00%	38.00%	38.00%	38.00%
4	Bac Giang - Lang Son - Huu Nghi BOT JSC	Room 311, 3rd Floor, Office Area - CT2 Building, Thanh Xuan Ward, 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 23 July 2025 issued by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment).

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

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

Structure of investment capital according to the financial plan:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

v. Dong Dang – Tra Linh Expressway Joint Stock Company

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 4800935176 dated 18 December 2023. The business registration certificate was amended for the 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 3,678,380,000,000

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

Total VND 14,331,620,000,000

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

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

The expected toll collection period is 22 years 04 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 Joint Stock Company

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

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

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

Structure of investment capital according to the financial plan:

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

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

The investor's profit throughout the project's life is 9.99%/year. The remaining toll collection period according to the financial plan is 15 years and 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 13th change Business Registration Certificate was issued by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 05 August 2025.

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

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

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

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

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

Enterprise investment capital is implemented according to project progress.

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

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

List of dependent accounting affiliated units without legal status:

<u>Company's name</u>	<u>Address</u>
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

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. Deo Ca Urban Infrastructure Company Limited

Deo Ca Urban Infrastructure Company Limited has enterprise registration certificate No. 0111279935 on 11 November 2025. The first amendment to the Enterprise Registration Certificate was issued by the Department of Finance of Hanoi City on 5 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 period, the company had 1,413 employees working (the beginning of year was 1,336 employees).

II. FISCAL YEAR AND ACCOUNTING CURRENCY

The Company's fiscal year is from 1 January to 31 December annual.
The currency used in accounting records is Vietnam Dong (VND)

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the corporate accounting system issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 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 separate financial statements are prepared and presented in compliance with applicable standard, circular guiding the implementation of the standard and the corporate accounting systems.

IV. ACCOUNTING POLICIES

1. Exchange rates which are applied in accounting

a) Real exchange rates

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. Exchange rates which are applied in accounting (continued)

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 interim 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 separate 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, cooperation, investment in securities and other financial investments.

IV. ACCOUNTING POLICIES (continued)

3. Financial investment (continued)

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

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

Investments in subsidiaries and associates

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

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

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

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

Provision for investment loss in other entities:

- For the provision for investments in specialized companies (BOT companies): No provision for investment losses is made for investments in the company implementing the BOT projects. Investment is preserved capital and interest on capital of the investor participating in the project according to the BOT contract signed between the investor and the Competent authorities during the operation period of the project.

- Provision for investment losses in other units: losses of subsidiaries, joint ventures, associates have led to loss of capital or provision of investors by declining value of investments. The provision is made or reverted at the reporting date for each investment and are recorded in financial expenses during the year.

4. Trade account receivables

Accounts receivable represent the book value of receivables from customers, including trade receivables arising from sales of goods and provision of services, and other receivables of a non-commercial nature, unrelated to sales or service transactions.

IV. ACCOUNTING POLICIES (continued)

4. Trade account receivables (continued)

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

Accounts receivable are classified as short-term and long-term on the interim separate statement of financial position based on the remaining maturity of the receivables.

5. Inventories

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

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

Inventories are recorded in line with perpetual method.

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

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

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

- Depreciation of fixed assets:

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

The estimated amortization period is as follows:

- Buildings, plants	03 - 50 years
- Machinery, equipment	03 - 10 years
- Transportation equipment, transmitters	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Land use rights indefinitely	Excluding depreciation
- Other fixed assets	10 years

IV. ACCOUNTING POLICIES (continued)

7. Business cooperation contract

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

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

8. Prepaid expenses

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

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

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

- Amounts prepaid for goods or services to be provided within no more than 12 months from the date of prepayment are classified as short-term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term.

9. Trade and other payables

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

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

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

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

10. Loans and finance lease liabilities

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

IV. ACCOUNTING POLICIES (continued)

10. Loans and finance lease liabilities (continued)

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

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

11. Accrued expenses

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

12. Unearned revenue

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

13. Provision for payables

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

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

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

14. Owners' equity

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

Undistributed profit after tax reflects the business results (profit or loss) after corporate income tax of the Company at the statement of financial position date.

IV. ACCOUNTING POLICIES (continued)

15. Appropriation of net profits

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

The Company appropriate funds as below:

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

16. Revenue

a) Revenue from sale of goods

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

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

b) Revenue from rendering of services

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

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

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

c) Construction contract revenue

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

- Construction contract stipulating contractor is paid according to the planned schedule: when the contract results can be estimated reliably, revenue is recognized corresponding to the part of work completed self-determined by the contractor at the statement of financial position 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)

16. Revenue

d) Income from interest

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

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

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

f) Other income

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

17. Revenue deductions

The decrease adjustment of revenue shall be as follows:

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

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

Sales allowances represent deductions granted to buyers due to products or goods that are defective, of inferior quality, or fail to meet the specifications stipulated in the economic contract.

Sales returns reflect the value of products or goods returned by customers for reasons such as breach of commitments, breach of economic contracts, or goods being defective, of inferior quality, or of incorrect types and specifications.

IV. ACCOUNTING POLICIES (continued)

18. Costs of goods sold

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

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

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

19. 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.

20. Financial expenses

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

21. Selling and general administration expenses

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

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

22. Current and deferred income tax expense

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

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

IV. ACCOUNTING POLICIES (continued)

23. Relevant parties

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

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

24. 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.

25. 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.

IV. ACCOUNTING POLICIES (continued)

25. Financial instruments (continued)

b) Financial liabilities and owner's equity instruments

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

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

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

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

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

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

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

Offsetting of financial instruments: Financial assets and financial liabilities are offset with each other and the net amount presented in the Statement of financial position 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 SEPARATE STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	31.03.2026	01.01.2026
	VND	VND
Cash on hand	829,515,930	698,840,038
Cash at bank	849,071,974,520	385,373,160,745
Vietinbank - Da Nang Branch	609,047,479,741	143,231,684,800
TPBank - Thang Long Ha Noi Branch	229,616,996,995	221,807,366,890
VPBank	8,445,247,690	18,795,597,007
Others	1,962,250,094	1,538,512,048
Cash equivalents (*)	125,930,408,942	43,707,671,469
Vietinbank - Da Nang Branch	84,704,810,630	24,633,079,469
TPBank - Thang Long Ha Noi Branch	19,074,592,000	19,074,592,000
VPBank	22,151,006,312	-
Total	975,831,899,392	429,779,672,252

(*) Time deposits with a maturity less than 3 months at Vietinbank bearing an annual interest rate of 2.1%/year at TPBank bearing annual interest rates ranging from 3.2%/year to 3.4%/year and VPBank bearing annual interest rates ranging from 4.2%/year to 4.5%/year.

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

2. INVESTMENTS

a) Held-to-maturity investments

	31.03.2026			01.01.2026		
	Historical cost VND	Recoverable	Provision VND	Historical cost VND	Recoverable	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 Joint Stock Company	4,000,000,000	4,000,000,000	-	4,000,000,000	4,000,000,000	-
IDC Indochina Joint Stock Company	3,000,000,000	3,000,000,000	-	3,000,000,000	3,000,000,000	-
Long - term	41,880,195,168	41,800,195,168	-	40,839,951,259	40,839,951,259	-
Other investments (iii)	41,880,195,168	41,800,195,168	-	40,839,951,259	40,839,951,259	-
Related parties	41,880,195,168	41,800,195,168	-	40,839,951,259	40,839,951,259	-
Cam Lam - Vinh Hao Expressway JSC	41,880,195,168	41,800,195,168	-	40,839,951,259	40,839,951,259	-
Total	64,093,657,975	64,013,657,975	-	62,407,062,277	62,407,062,277	-

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

2. INVESTMENTS (continued)

a) Held-to-maturity investments (continued)

(i) Term deposits with a maturity of over 3 months at Vietinbank with an interest rate of 3.2%/year, TPbank with interest rates starting from 3.7%/year, and Vpbank with an interest rate of 6%/year.

(ii) Loans granted to IDC Dong Duong Joint Stock Company at an interest rate of 9.5%/year and COMA 25 Construction and Trading Joint Stock Company at interest rates ranging from 8.5% to 9.5%/year, with a loan term of 11 months from the date of the first disbursement.

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

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

2. INVESTMENTS (continued)

b) Investments in other entities

	31.03.2026			01.01.2026		
	Historical cost VND	Recoverable VND	Provision VND	Historical cost VND	Recoverable VND	Provision VND
Investments in subsidiaries	3,206,897,040,000	-	-	3,206,897,040,000	-	-
Deo Ca Investment JSC	1,747,617,650,000	-	-	1,747,617,650,000	-	-
Bac Giang - Lang Son BOT JSC	1,164,824,390,000	-	-	1,164,824,390,000	-	-
Phuoc Tuong Phu Gia BOT JSC	294,455,000,000	-	-	294,455,000,000	-	-
Investments in associates, joint ventures	787,125,200,000	-	-	771,053,200,000	-	-
Cam Lam - Vinh Hao Expressway JSC	391,400,000,000	-	-	391,400,000,000	-	-
Khanh Hoa Deo Ca BOT Investment JSC	122,000,000,000	-	-	122,000,000,000	-	-
Bac Giang - Lang Son - Huu Nghi BOT JSC	33,180,000,000	-	-	33,180,000,000	-	-
Dong Dang - Tra Linh Expressway JSC (i)	240,545,200,000	-	-	224,473,200,000	-	-
Other investment companies	1,013,258,000,000	-	-	391,400,000,000	-	-
Deo Ca Urban Infrastructure Company Limited	800,000,000,000	-	-	800,000,000,000	-	-
ICV Vietnam Investment and Construction JSC	127,500,000,000	-	-	127,500,000,000	-	-
Dong Dang - Tra Linh Expressway JSC (ii)	85,758,000,000	-	-	81,517,000,000	-	-
Total	5,007,280,240,000	-	-	4,986,967,240,000	-	-

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

2. INVESTMENTS (continued)

b) Investments in other entities (continued)

- (i) Dong Dang - Tra Linh Expressway Joint Stock Company** has completed the procedures to increase its charter capital from VND 561,183,000,000 to VND 601,363,000,000 in accordance with Resolution No. 02/2026/NQ-HDQT dated March 6, 2026, regarding the approval of the results of the share issuance to existing shareholders.
- (ii) 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.

As these companies have not yet listed their shares on the stock exchanges, the fair value of the investment in these companies cannot be determined for presentation in the separate Financial Statements in accordance with the provisions of Circular No. 99/2025/TT-BTC dated October 27, 2025.

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

3. TRADE ACCOUNTS RECEIVABLES

a) Short – term trade accounts receivable

	31.03.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Related parties	909,122,024,653		1,037,787,818,237	
Deo Ca Investment JSC	413,535,389,914	-	449,183,745,880	-
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	-
Bac Giang - Lang Son BOT JSC	42,039,307,727	-	54,876,751,727	-
ICV Vietnam Investment and Construction JSC	33,465,894,030	-	41,336,182,831	-
Phuoc Tuong Phu Gia BOT JSC	23,413,779,120	-	29,042,558,120	-
Dong Dang - Tra Linh Expressway JSC	22,307,847,798	-	34,322,956,453	-
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 Phase 2 Expressway JSC	862,653,918	-	-	-
Deo Ca Expressway Operation and Maintenance JSC	804,516,320	-	730,978,138	-
Third parties	224,594,002,496	11,035,892,482	301,681,107,155	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 JSC	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	51,342,342,815	5,876,401,953	101,952,565,409	5,876,401,953
Total	1,133,716,027,149	11,035,892,482	1,339,468,925,392	11,035,892,482

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

b) Long – term trade accounts receivable

	31.03.2026		01.01.2026	
	Book value VND	Provision	Book value VND	Provision
Related parties	3,094,427,531	-	3,094,427,531	-
Deo Ca Investment JSC	3,094,427,531	-	3,094,427,531	-
Total	3,094,427,531	-	3,094,427,531	-

VI. NOTES TO THE INTERIM SEPARATE 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	43,794,650,961	29,754,501,945
Trung Hai Construction and Investment JSC	14,583,843,864	-
International Investment Construction and Trading Joint Stock Company	10,412,841,600	926,667,000
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
Others	5,119,973,506	7,386,193,641
Total	43,794,650,961	29,754,501,945

b) Long – term prepayments to Suppliers

	31.03.2026	01.01.2026
	VND	VND
Third parties	132,678,742,847	158,149,293,779
Hoang Long Construction Investment Corporation	132,678,742,847	158,149,293,779
Total	132,678,742,847	158,149,293,779

V. NOTES TO THE INTERIM SEPARATE 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	24,279,860,273	-	19,031,542,551	-
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	-
Capital Contribution receivables	24,500,000,000	-	25,422,000,000	-
Related parties	24,500,000,000	-	25,422,000,000	-
Deo Ca Investment JSC	23,000,000,000	-	17,500,000,000	-
Dong Dang - Tra Linh Expressway JSC	-	-	6,422,000,000	-
Bac Giang - Lang Son BOT JSC	1,500,000,000	-	1,500,000,000	-
Others	225,680,526,544	873,033,836	225,726,236,197	873,033,836
Related parties	20,890,141,962	-	20,890,141,962	-
Deo Ca Investment JSC	14,881,361,082	-	14,881,361,082	-
Deo Ca Group JSC	6,008,780,880	-	6,008,780,880	-
Third parties	204,790,384,582	873,033,836	204,836,094,235	873,033,836
Deo Ca Construction JSC (*)	200,017,435,616	-	200,017,435,616	-
Road Management Authority III	837,818,000	837,818,000	837,818,000	837,818,000
Others	3,935,130,966	35,215,836	3,980,840,619	35,215,836
Total	274,460,386,817	873,033,836	274,451,640,121	873,033,836

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

5. OTHER RECEIVABLES (continued)

a) Other short-term receivables

(*) The amount received from the transfer of shares from Deo Ca Construction JSC according to Resolution No. 30/2025/NQ-HDQT dated 29 July 2025 regarding the increase in the ownership ratio for investment in the Cam Lam – Vinh Hao Expressway Construction Investment Project, with a maximum investment value of VND 200,000,000,000.

b) Other long-term receivables

	31.03.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
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 Company Limited	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	-	-	-
Total	4,271,861,373	-	-	-

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

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

V. NOTES TO THE INTERIM SEPARATE 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	-
Finished products	54,208,003	-	33,485,448	-
Goods	8,640,000	-	-	-
Cộng	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 fiscal period:
 none

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

8. PREPAID EXPENSES

a) Short-term prepaid expenses

	31.03.2026 VND	01.01.2026 VND
Vehicle repair costs, vehicle insurance	766,487,113	1,095,368,006
Tools and equipment	242,198,625	247,885,853
Others	708,377,845	624,517,139
Total	1,717,063,583	1,967,770,998

b) Long-term prepaid expenses

	31.03.2026 VND	01.01.2026 VND
Vehicle repair costs, vehicle insurance	34,353,739	56,771,357
Others	1,713,874,022	1,605,824,686
Total	1,748,227,761	1,662,596,043

V. NOTES TO THE INTERIM SEPARATE 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 01.01.2026	80,783,603,659	133,897,088,216	100,903,549,628	864,718,992	316,448,960,495
Increase during the period	-	-	11,129,601,395	-	11,129,601,395
Purchase during the period	-	-	11,129,601,395	-	11,129,601,395
Transfer from construction in progress	-	-	-	-	-
Decrease during the period	-	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 31.03.2026	80,783,603,659	129,578,906,398	108,029,635,884	864,718,992	319,256,864,933
ACCUMULATED DEPRECIATION					
As at 01.01.2026	18,419,967,510	43,551,868,277	63,108,499,624	671,911,240	125,752,246,651
Increase during the period	1,029,659,298	3,913,125,723	2,146,985,473	21,212,642	7,110,983,136
Increase during the period	1,029,659,298	3,913,125,723	2,146,985,473	21,212,642	7,110,983,136
Decrease during the period	-	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 31.03.2026	19,449,626,808	43,146,812,182	61,251,969,958	693,123,882	124,541,532,830
NET BOOK VALUE					
As at 01.01.2026	62,363,636,149	90,345,219,939	37,795,050,004	192,807,752	190,696,713,844
As at 31.03.2026	61,333,976,851	86,432,094,216	46,777,665,926	171,595,110	194,715,332,103

- Ending net book value of tangible fixed assets were pledged as collateral assets for borrowings:

VND 45,452,542,402

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

VND 51,54,274,206

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

10. FINANCE LEASE FIXED ASSETS

	Machinery, equipment VND	Transportation equipment VND	Total VND
HISTORICAL COST			
As at 01.01.2026	14,788,552,188	33,752,596,762	48,541,148,950
<i>Increase during the period</i>	-	-	-
Lease during the period	-	-	-
<i>Decrease during the period</i>	-	-	-
Decrease during the period	-	-	-
As at 31.03.2026	14,788,552,188	33,752,596,762	48,541,148,950
ACCUMULATED DEPRECIATION			
As at 01.01.2026	2,519,623,323	4,369,922,880	6,889,546,203
<i>Increase during the period</i>	452,356,902	1,043,906,670	1,496,263,572
Increase in the period	452,356,902	1,043,906,670	1,496,263,572
<i>Decrease during the period</i>	-	-	-
Decrease during the period	-	-	-
As at 31.03.2026	2,971,980,225	5,413,829,550	8,385,809,775
NET BOOK VALUE			
As at 01.01.2026	12,268,928,865	29,382,673,882	41,651,602,747
As at 31.03.2026	11,816,571,963	28,338,767,212	40,155,339,175

- The additional rental income is recognized as an expense during the period: 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 SEPARATE STATEMENT OF FINANCIAL POSITION
 (continued)

11. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
HISTORICAL COST			
As at 01.01.2026	7,569,274,113	100,000,000	7,669,274,113
Increase during the period	-	-	-
Purchase during the period	-	-	-
Decrease during the period	-	-	-
Liquidation, transfer	-	-	-
As at 31.03.2026	7,569,274,113	100,000,000	7,669,274,113
ACCUMULATED DEPRECIATION			
As at 01.01.2026	-	78,916,679	78,916,679
Increase during the period	-	2,750,001	2,750,001
Increase during the period	-	2,750,001	2,750,001
Decrease during the period	-	-	-
Liquidation, transfer	-	-	-
As at 31.03.2026	-	81,666,680	81,666,680
NET BOOK VALUE			
As at 01.01.2026	7,569,274,113	21,083,321	7,590,357,434
As at 31.03.2026	7,569,274,113	18,333,320	7,587,607,433

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

12. CONSTRUCTION IN PROGRESS

	31.03.2026 VND	01.01.2026 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

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

13. SHORT-TERM TRADE PAYABLE

	<u>31.03.2026</u>	<u>01.01.2026</u>
	VND	VND
Related parties	87,299,620,603	66,446,681,723
Deo Ca Group JSC	37,509,233,159	24,690,701,270
ICV Vietnam Investment and Construction JSC	33,410,300,171	31,647,657,478
Deo Ca Expressway Operation and Maintenance JSC	9,188,624,140	4,974,227,480
Deo Ca Security JSC	7,191,463,133	5,134,095,495
Third parties	190,878,922,332	259,057,644,446
Deo Ca Construction JSC	25,244,118,605	25,014,018,606
Hoang Long Construction Investment Corporation	20,061,923,893	38,902,876,698
Dong Khanh Construction Co., Ltd	14,325,259,079	14,325,259,079
Investment - Development City and Industrial Zone JSC	11,263,435,894	10,150,796,936
Tri Nam Group JSC	8,151,710,240	8,151,710,240
Asia Real Estate Investment Construction Corporation	5,378,800,097	5,282,078,052
Nam Trung Infrastructure Construction Co., Ltd	5,105,552,312	6,275,980,862
Dong Thuan Ha Co., Ltd	4,525,052,591	4,406,937,064
Hawee Production and Trading Joint Stock Company	2,983,329,790	7,531,864,192
Nam Phat Steel Trading And Servicing JSC	2,947,447,040	4,432,150,201
Others	90,892,292,791	134,583,972,516
Total	<u>278,178,542,935</u>	<u>325,504,326,169</u>

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

14. ADVANCES FROM CUSTOMERS

a) Short-term advances from customers

	31.03.2026 VND	01.01.2026 VND
Related parties	-	442,890,297
Dong Dang – Tra Linh Phase 2 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 Board	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 VND	01.01.2026 VND
Related parties	496,897,909,915	507,937,125,175
Dong Dang – Tra Linh Phase 2 Expressway JSC (ii)	341,355,000,000	341,355,000,000
Dong Dang - Tra Linh Expressway JSC (i)	155,542,909,915	166,582,125,175
Third parties	78,571,686,000	-
Da Nang Priority Infrastructure Investment Projects Management Unit	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 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.

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

15. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

a) Short-term taxes and other payables to the State Budget

	01.01.2026 VND	Amount payable during the period VND	Amount paid during the period VND	31.03.2026 VND
Corporate income tax	67,559,418,716	15,119,690,496	67,559,418,716	15,119,690,496
Value added tax	22,726,870,909	9,573,539,590	24,342,771,734	7,957,638,765
Personal income tax	390,376,658	106,084,775	419,386,375	77,075,058
Resources tax	-	2,529,000	2,722,500	-
Other taxes	-	75,600	75,600	-
Total	90,676,666,283	24,801,919,461	92,324,374,925	23,154,404,319

b) Short-term taxes and other receivables to the State Budget

	01.01.2026 VND	Amount receivable during the period VND	Amount received during the period VND	31.03.2026 VND
Resources tax	-	193,500	-	193,500
Total	-	193,500	-	193,500

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 SEPARATE STATEMENT OF FINANCIAL POSITION
 (continued)

16. PAYABLE TO EMPLOYEES

	31.03.2026 VND	01.01.2026 VND
Payable to employees	13,139,770,019	25,680,247,610
Total	13,139,770,019	25,680,247,610

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

17. SHORT-TERM ACCRUED EXPENSES

	31.03.2026 VND	01.01.2026 VND
Accrued costs for construction package	53,658,570,582	55,523,003,997
Accrued expenses tunnel operating, tool stations	3,639,270,464	10,880,497,374
Accrued interest expenses	519,727,150	709,574,677
Total	57,817,568,196	67,113,076,048

18. UNEARNED REVENUES

a) Short-term unearned revenues

	31.03.2026 VND	01.01.2026 VND
Advances for revenue	1,100,000,000	1,100,000,000
Others	36,909,091	94,181,818
Total	1,136,909,091	1,194,181,818

b) Long-term unearned revenues

	31.03.2026 VND	01.01.2026 VND
Advances for revenue	5,225,000,000	5,500,000,000
Others	31,392,461	35,100,416
Total	5,256,392,461	5,535,100,416

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

19. SHORT-TERM OTHER PAYABLES

	31.03.2026 VND	01.01.2026 VND
Union funds	586,463,720	455,155,725
Advances	210,943,786	237,755,371
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	8,161,393,059	11,706,964,459
Related parties	2,326,757,166	4,766,647,791
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	5,834,635,893	6,940,316,668
France Emulsion Viet Nam Co., Ltd	1,606,087,366	1,606,087,366
Others	4,228,548,527	5,334,229,302
Total	<u>504,358,800,565</u>	<u>507,799,875,555</u>

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

20. BORROWINGS AND FINANCE LEASE LIABILITIES

a) Short-term borrowings and finance lease liabilities

	As at 31.03.2026	During the period			As at 01.01.2026
		Long-term loan to maturity (*)	Increase	Decrease	
	VND	VND	VND	VND	VND
Third parties	334,755,677,370	4,713,611,243	59,024,256,765	179,723,241,459	450,741,050,821
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
VPBank	53,367,199,745	-	-	37,378,779,167	90,745,978,912
VietNam International Leasing Company Limited	4,171,446,540	1,042,861,635	-	1,042,861,635	4,171,446,540
BIDV - South Hanoi Branch	3,780,000,000	945,000,000	-	945,000,000	3,780,000,000
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	334,755,677,370	4,713,611,243	59,024,256,765	179,723,241,459	450,741,050,821

Overdue borrowings and finance lease liabilities: None

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

20. 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	35,452,746,202	-	-	4,713,611,243	40,166,357,445
Third parties	35,452,746,202	-	-	4,713,611,243	40,166,357,445
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
VietNam International Leasing Company Limited	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
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	2,209,618,000	-	-	171,068,850	2,380,686,850
Vietinbank - Da Nang Branch	1,895,471,549	-	-	314,363,429	2,209,834,978
Total	35,452,746,202	-	-	4,713,611,243	40,166,357,445

Overdue borrowings and finance lease liabilities: None

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

20. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

(*) Long-term loan to maturity information:

<i>Credit Agreement</i>	<i>Loan Balance</i>	<i>Due Date</i>	<i>Lender</i>
Medium-Term Debt Agreements of HHV	4,713,611,243	2027	Banks and Financial leasing companies

c) The financial lease liabilities that have been paid

	Quarter 1 of 2026			Quarter 1 of 2025		
	The total amount of financial lease payments VND	Pay lease interest VND	Pay the principal debt VND	The total amount of financial lease payments VND	Pay lease interest VND	Pay the principal debt VND
Over 1 year to 5 years	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 Company Limited	1,387,081,502	344,219,867	1,042,861,635	-	-	-
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 SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

20. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of short-term loan contracts:

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

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

20. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of long-term loan contracts:

No.	Lenders	Limit/Loan amount (VND)	Maturity	Interest rate	Form of security
1	TPBank	41,804,000,000	60 -72 Months	8%/year to 27 January 2022, then adjusted according to the adjustment period	Loan-acquired assets
2	BIDV - South Hanoi Branch	18,935,000,000	60 Months	According to each loan agreement	Loan-acquired assets
3	Vietinbank - Da Nang Branch	9,132,000,000	60 Months	8%/year and adjusted every 3 months	Loan-acquired assets
4	Chailease International Leasing Co., Ltd	15,368,991,049	60 Months	From 10.95%/year to 10.80%/ year	Deposits
5	BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	9,477,000,000	60 Months	From 6.3%/year to 7.2%/ year	Deposits
6	Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	3,728,900,000	60 Months	From 7.2%/year to 8%/ year	Deposits
7	VietNam International Leasing Co., Ltd	23,746,286,807	60 Months	6.8%/ year	Deposits

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

21. OWNER'S EQUITY

Change in owner's equity

	Owners' capital VND	Share premium VND	Investment and development fund VND	Reserve Fund for Additional Charter Capital	Undistributed earnings VND	Total VND
As at 01.01.2025	4,322,555,280,000	6,079,662,000	8,822,456,079	1,739,172,300	392,144,735,679	4,731,341,306,058
Capital increase during the period	-	-	-	-	-	-
Profit during the period	-	-	-	-	56,172,442,431	56,172,442,431
As at 31.03.2025	4,322,555,280,000	6,079,662,000	8,822,456,079	1,739,172,300	448,317,178,110	4,787,513,748,489
As at 01.01.2026	4,974,330,030,000	5,364,062,000	15,561,628,379	-	436,248,154,826	5,431,503,875,205
Capital increase during the period	497,332,930,000	(175,900,000)	-	-	-	497,157,030,000
Profit during the period	-	-	-	-	60,321,083,482	60,321,083,482
As at 31.03.2026	5,471,662,960,000	5,188,162,000	15,561,628,379	-	496,569,238,308	5,988,981,988,687

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

21. 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%
- Deo Ca Traffic Infrastructure Investment Joint Stock Company	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 15.91%. However, DCG is still the parent company because it holds the power to govern the financial and operating policies of the business to obtain economic benefits from the Company's activities through holding the majority of members in the Board of Directors.

Capital transactions with owners and distribution of dividends and profits

	For the 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 SEPARATE STATEMENT OF FINANCIAL POSITION
 (continued)

21. 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 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 SEPARATE INCOME STATEMENT

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

	<u>Quarter 1</u>		<u>For the 3-month period ended</u>	
	<u>2026</u>	<u>2025</u>	<u>31.03.2026</u>	<u>31.03.2025</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
Revenue from sales of goods and rendering of services	370,888,899,309	287,079,424,044	370,888,899,309	287,079,424,044
Revenue from construction activities	238,749,717,954	165,636,829,144	238,749,717,954	165,636,829,144
Revenue from maintenance and repair of tunnels and roads	106,595,621,184	101,232,956,853	106,595,621,184	101,232,956,853
Revenue from BOT toll stations	10,092,771,294	7,885,570,371	10,092,771,294	7,885,570,371
Revenue from transit provision	5,985,643,598	5,896,306,898	5,985,643,598	5,896,306,898
Other revenues	9,465,145,279	6,427,760,778	9,465,145,279	6,427,760,778
Net Revenue	370,888,899,309	287,079,424,044	370,888,899,309	287,079,424,044
<i>In which, revenue from related parties</i>	271,736,486,716	178,616,764,504	271,736,486,716	178,616,764,504
Revenue from maintenance and repair of tunnels and roads	95,581,025,814	84,113,472,594	95,581,025,814	84,113,472,594
Revenue from construction activities	163,267,345,758	85,707,003,897	163,267,345,758	85,707,003,897
Revenue from BOT toll stations	10,092,771,294	7,885,570,371	10,092,771,294	7,885,570,371
Other revenues	2,795,343,850	910,717,642	2,795,343,850	910,717,642

VI. NOTES TO THE INTERIM SEPARATE 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 construction activities	194,327,519,128	158,906,157,966	194,327,519,128	158,906,157,966
Cost of maintenance and repair of tunnels and roads	70,739,681,156	52,774,802,829	70,739,681,156	52,774,802,829
Cost of BOT toll stations	6,739,192,874	5,486,664,046	6,739,192,874	5,486,664,046
Cost of transit provision	2,507,060,109	3,910,012,479	2,507,060,109	3,910,012,479
Other costs	5,337,951,667	3,828,133,635	5,337,951,667	3,828,133,635
Total	279,651,404,934	224,905,770,955	279,651,404,934	224,905,770,955

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	975,130,423	459,518,652	975,130,423	459,518,652
Profit from a Business Cooperation Contract	1,040,243,909	13,094,465,578	1,040,243,909	13,094,465,578
Dividends, profits distributed	-	8,000,000,000	-	8,000,000,000
Total	2,015,374,332	21,553,984,230	2,015,374,332	21,553,984,230

4. FINANCIAL EXPENSES

	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	7,895,605,881	4,937,026,849	7,895,605,881	4,937,026,849
Total	7,895,605,881	4,937,026,849	7,895,605,881	4,937,026,849

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

5. GENERAL AND ADMINISTRATION EXPENSES

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Staff costs Outside services expense	4,041,899,827	4,622,078,090	4,041,899,827	4,622,078,090
Depreciation	1,860,716,033	1,237,601,135	1,860,716,033	1,237,601,135
Others	876,431,610	544,889,199	876,431,610	544,889,199
	3,965,438,389	4,130,655,909	3,965,438,389	4,130,655,909
Total	10,744,485,859	10,535,224,333	10,744,485,859	10,535,224,333

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	-
Others	115,450	-	115,450	-
Total	828,718,143	-	828,718,143	-

7. OTHER EXPENSES

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND
Others	721,132	3,956,824	721,132	3,956,824
Total	721,132	3,956,824	721,132	3,956,824

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

8. COST OF OPERATION BY FACTOR

	Quarter 1		For the 3-month period ended		
	2026 VND	2025 VND	31.03.2026 VND	31.03.2025 VND	
Raw materials	58,971,485,670	131,507,049,644	-	58,942,091,470	131,507,049,644
Staff costs	90,670,280,311	96,759,243,922	-	90,670,280,311	96,759,243,922
Outside services expense	12,626,856,380	13,831,703,412	-	12,565,503,125	13,831,703,412
Depreciation and amortisation expenses	8,609,996,709	5,271,240,716	-	8,609,996,709	5,271,240,716
Others	127,368,647,816	23,481,100,544	-	127,368,647,816	23,481,100,544
Total	298,247,266,886	270,850,338,238		298,156,519,431	270,850,338,238

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
Business income tax expense calculated on taxable income of the current period	15,119,690,496	12,074,286,152	15,119,690,496	12,074,286,152
Adjust the income tax expense of previous periods to the current period	-	4,700,730	-	4,700,730
Total business income tax	15,119,690,496	12,078,986,882	15,119,690,496	12,078,986,882

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

9. CURRENT BUSINESS INCOME TAX (continued)

(*) Deferred income tax expenses/expenses incurred during the period are mainly as below:

	Quarter 1		For the 3-month period ended	
	2026 VND	2025 VND	31.03.2026 VND	31.03.2026 VND
Total accounting profit before tax	75,440,773,978	68,251,429,313	75,440,773,978	68,251,429,313
Adjustments to increase and decrease accounting profit to determine taxable business income tax profit:				
- Adjustments to increase	157,678,503	120,001,447	157,678,503	120,001,447
- Adjustments to decrease	-	(8,000,000,000)	-	(8,000,000,000)
Taxable income	75,598,452,481	60,371,430,760	75,598,452,481	60,371,430,760
Assessable income	75,598,452,481	60,371,430,760	75,598,452,481	60,371,430,760
Corporate income tax payable	20%	20%	20%	20%
Reversal of deferred income tax liabilities	15,119,690,496	12,074,286,152	15,119,690,496	12,074,286,152
Adjustments to business income tax payable in prior years	-	4,700,730	-	4,700,730
Total deferred income tax expenses/incomes	15,119,690,496	12,078,986,882	15,119,690,496	12,078,986,882

VII. NOTES TO THE SEPARATE CASH FLOW STATEMENT

1. Non-cash transactions affecting the future separate cash flows statement: None
2. Cash and cash equivalents held by the Company without use: None

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

3. Amount of loan actually withdrawn during the period

	<u>For the 3-month period ended</u>	
	31.03.2026 VND	31.03.2025 VND
Proceeds from ordinary contract	59,024,256,765	196,548,568,336

4. Amount of loan principal actually paid during the period

	<u>For the 3-month period ended</u>	
	31.03.2026 VND	31.03.2025 VND
Repayments for borrowings following normal borrowing contracts	177,342,173,389	103,287,335,568
Repayment of loans in other forms	2,381,068,070	873,771,687
Total	<u>179,723,241,459</u>	<u>104,161,107,255</u>

VIII. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information:

a) Operating lease commitments (*)

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

	31.03.2026 VND	31.03.2025 VND
Within one year	9,613,215,779	5,036,819,886
Over 1 year to 5 years	8,028,690,000	8,095,595,750
Over 5 years	-	-
Total	<u>17,641,905,779</u>	<u>13,132,415,636</u>

VIII. OTHER INFORMATION (continued)

1. Contingent liabilities, commitments and other financial information:

b) Operating lease commitments (lessor) (*)

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

	31.03.2026	31.03.2025
	VND	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 is presented with comparative information for the current and prior period in order to provide additional disclosure in the Notes to the financial statements.

c) Capital commitments

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

	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

VIII. OTHER INFORMATION (continued)

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

d) Other commitments (continued):

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

	31.03.2026	31.03.2025
	VND	VND
Within one year	92,242,000,000	226,140,000
Over 1 year to 5 years	-	-
Over 5 years	-	-
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 separate financial statements that have not been reviewed for adjustment or disclosure in the interim separate financial statements.

VIII. OTHER INFORMATION (continued)

4. Segment reporting

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

a) Segment information base on business sector

	The first quarter of 2025					
	Operation of toll stations VND	Construction activities VND	Service Transshipment	Operation and maintenance of tunnels VND	Others VND	Total VND
Net revenue from external sales	7,885,570,371	165,636,829,144	5,896,306,898	101,232,956,853	6,427,760,778	287,079,424,044
Total net revenue	7,885,570,371	165,636,829,144	5,896,306,898	101,232,956,853	6,427,760,778	287,079,424,044
Business results by segment	2,398,906,325	6,730,671,178	1,986,294,419	48,458,154,024	2,599,627,143	62,173,653,089
Unallocated expenses to segments						(10,535,224,333)
Operating profit						51,638,428,756
Financial income						21,553,984,230
Financial expenses						(4,937,026,849)
Other incomes						-
Others						(3,956,824)
Current business income tax						(12,078,986,882)
Profit after tax						56,172,442,431
Total expenses on acquisition of fixed assets and other non-current assets.						(38,864,152,282)
Total amortization and allocation of long-term prepaid expenses						(5,271,240,716)

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

	The first quarter of 2026					Total VND
	Operation of toll stations VND	Construction activities VND	Service Transshipment	Operation and maintenance of tunnels VND	Others VND	
Net revenue from external sales	10,092,771,294	238,749,717,954	5,985,643,598	106,595,621,184	9,465,145,279	370,888,899,309
Total net revenue	10,092,771,294	238,749,717,954	5,985,643,598	106,595,621,184	9,465,145,279	370,888,899,309
Business results by segment	3,353,578,420	44,422,198,826	3,478,583,489	35,855,940,028	4,127,193,612	91,237,494,375
Unallocated expenses to segments						(10,744,485,859)
Operating profit						80,493,008,516
Financial income						2,015,374,332
Financial expenses						(7,895,605,881)
Other incomes						828,718,143
Others						(721,132)
Current business income tax						(15,119,690,496)
Profit after tax						60,321,083,482
Total expenses on acquisition of fixed assets and other non-current assets.						(356,965,880)
Total amortization and allocation of long-term prepaid expenses						(8,609,996,709)

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	Operation of toll stations VND	Construction activities VND	Maintenance and repair of tunnels and roads VND	Service Transshipment VND	Others VND	Total VND
Segment assets	770,815,741	1,151,214,530,721	494,019,332,389	7,236,167,713	97,450,765,345	1,750,691,611,909
Unallocated assets						5,812,030,668,911
Total asset	770,815,741	1,151,214,530,721	494,019,332,389	7,236,167,713	97,450,765,345	7,562,722,280,820
Segment liabilities	-	433,222,983,495	18,314,235,086	-	50,600,689,330	502,137,907,911
Unallocated liabilities						1,629,080,497,704
Total liabilities	-	433,222,983,495	18,314,235,086	-	50,600,689,330	2,131,218,405,615

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

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

31.03.2026	Operation of toll stations VND	Construction activities VND	Maintenance and repair of tunnels and roads VND	Service Transshipment VND	Others VND	Total VND
Segment assets	51,868,426,642	943,235,020,410	459,711,887,725	6,890,966,130	75,761,114,179	1,537,467,415,086
Unallocated assets						6,385,788,077,652
Total asset	51,868,426,642	943,235,020,410	459,711,887,725	6,890,966,130	75,761,114,179	7,923,255,492,738
Segment liabilities	-	405,985,622,734	20,122,630,066	-	16,048,082,046	442,156,334,846
Unallocated liabilities						1,492,117,169,205
Total liabilities	-	405,985,622,734	20,122,630,066	-	16,048,082,046	1,934,273,504,051

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

b) Segment report based on geographic

The first quarter of 2025	Da Nang VND	Hue VND	Phu Yen Khanh Hoa VND	Bac Giang Lang Son VND	Da Lat Quang Ngai VND	Total VND
Net revenue from external sales	54,690,594,162	7,528,705,556	67,173,260,548	24,060,226,731	133,626,637,047	287,079,424,044
Segment assets						6,377,280,034,015
Total expenses on acquisition of fixed assets and other non-current assets.						(38,864,152,282)
The first quarter of 2026	Da Nang VND	Hue VND	Phu Yen Khanh Hoa VND	Bac Giang Lang Son VND	Da Lat Quang Ngai VND	Total VND
Net revenue from external sales	50,821,774,674	10,564,331,481	105,836,504,520	117,584,319,921	86,081,968,713	370,888,899,309
Segment assets						7,923,255,492,738
Total expenses on acquisition of fixed assets and other non- current assets.						(356,965,880)

VII. OTHER INFORMATION (continued)

5. Fair value of financial assets and liabilities

a) Financial assets

	Book value				Fair value	
	31.03.2026		01.01.2025		31.03.2026	01.01.2025
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Cash and cash equivalents	975,831,899,392	-	429,779,672,252	-	975,831,899,392	429,779,672,252
Trade receivables	1,136,810,454,680	(11,035,892,482)	1,342,563,352,923	(11,035,892,482)	1,125,774,562,198	1,331,527,460,441
Prepayments to suppliers	176,473,393,808	(1,301,620,413)	187,903,795,724	(1,301,620,413)	175,171,773,395	186,602,175,311
Other receivables	278,732,248,190	(873,033,836)	274,451,640,121	(873,033,836)	277,859,214,354	273,578,606,285
Short-term investment	64,093,657,975	-	62,407,062,277	-	64,093,657,975	62,407,062,277
Long-term investment	5,007,280,240,000	-	4,986,967,240,000	-	5,007,280,240,000	4,986,967,240,000
Total	7,639,221,894,045	(13,210,546,731)	7,284,072,763,297	(13,210,546,731)	7,626,011,347,314	7,270,862,216,566

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities

	Book value				Fair value	
	31.03.2026		01.01.2025		31.03.2026	01.01.2025
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Trade payables	278,178,542,935	-	325,504,326,169	-	278,178,542,935	325,504,326,169
Advances from customers	675,236,518,078	-	610,728,348,635	-	675,236,518,078	610,728,348,635
Borrowings	370,208,423,572	-	490,907,408,266	-	370,208,423,572	490,907,408,266
Payables to employees	13,139,770,019	-	25,680,247,610	-	13,139,770,019	25,680,247,610
Other payables	504,358,800,565	-	507,799,875,555	-	504,358,800,565	507,799,875,555
Total	1,841,122,055,169	-	1,960,620,206,235	-	1,841,122,055,169	1,960,620,206,235

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

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities (continued)

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

- Fair value of cash and cash equivalents, trade receivables, lendings, other receivables, borrowings, trade payables, payables to employees, convertible shares and other short-term payables equivalent to the book value (deducting provision for the probable uncollectible amount) of these accounts due to their short maturities.

- The fair value of ready-to-sale financial assets listed on the stock market is the listed price at the statement of financial position date. The Company has not performed a formal assessment of unlisted ready-to-sale financial assets. However, the Board of Management believes that the fair value of these financial assets is not significantly different from the book value.

6. Risk management's policy of the Company

a) Credit risk

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

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

- Trade receivables

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

- Cash in bank

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

b) Liquidity risk

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

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

VIII. OTHER INFORMATION (continued)

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

b) Liquidity risk (continued)

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

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

	Less than 01 year VND	Over 1 year to 5 years VND	Over 05 years	Total VND
As at 31 March 2026				
Trade payables	278,178,542,935	-	-	278,178,542,935
Advances from customers	99,766,922,163	575,469,595,915	-	675,236,518,078
Borrowings	334,755,677,370	35,452,746,202	-	370,208,423,572
Accrued expenses	57,817,568,196	-	-	57,817,568,196
Other payables	505,495,709,656	-	5,256,392,461	510,752,102,117
Total	1,276,014,420,320	610,922,342,117	5,256,392,461	1,892,193,154,898

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

VIII. OTHER INFORMATION (continued)

6. Financial risk management (continued)

c) Market risk

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

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

- Foreign currency risk

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

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

- Interest rate risk

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

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

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

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

- Price risk

+ Share price risk

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

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

VIII. OTHER INFORMATION (continued)

6. Financial risk management (continued)

c) Market risk (continued)

- Price risk (continued)

+ *Real estate price risk*

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

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

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

d) Collateral (*)

- *Assets pledged for bank borrowings*

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

	31.03.2026	01.01.2026
	VND	VND
Intangible fixed assets	-	-
Bonds	-	-
Term deposits	12,000,000,000	12,000,000,000
Tangible fixed assets	45,452,542,402	48,714,376,429
Total	<u>57,452,542,402</u>	<u>60,714,376,429</u>

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

VIII. OTHER INFORMATION (continued)

7. Going-concern assumption

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

8. Comparative figures

Comparative figures are the figures in the Separate Financial Statements for the year ending on 31 December 2025 by Southern Auditing and Accounting Financial Consulting Services Co., Ltd (AASCs) and the Separate Financial Statements for the first quarter ended 31 March 2025.

Da Nang, 29 April 2026

On behalf of the Board of Management
General Director

Prepared by

Chief Accountant



HOANG THI MINH NGUYET



LE CONG NGHIA



NGO TRUONG NAM

APPENDIX 1: RELATED PARTIES TRANSACTIONS

1. Transactions with key managements member and related individuals:

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

- *Transactions with key management members and related parties: None*

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

- *Income of key management members:*

		<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)

2. Transactions with other related parties:

Related parties	Relationship
Deo Ca Group JSC	Parent company
Bac Giang - Lang Son BOT JSC	Subsidiaries company
Deo Ca Investment JSC	Subsidiaries company
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director and concurrently the Legal Representative Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy
Bac Giang - Lang Son - Huu Nghi BOT JSC	Associate company
Ho Minh Hoang	Chairman
BOT Hung Phat JSC	Subsidiaries of the parent company
B.O.T Hai Thach Investment JSC	Major shareholder, Related company of Member of the Board of Directors Vo Thuy Linh
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An
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 compant; ventures and associates during the period:

Subsidiaries company

<i>Company 's name</i>	<i>Ratio of benefit</i>	<i>Ratio of Voting right</i>	<i>Net profit after tax</i>	<i>Undistributed earnings</i>
Bac Giang - Lang Son BOT JSC	65.04%	65.04%	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

<i>Company 's name</i>	<i>Ratio of benefit</i>	<i>Ratio of Voting right</i>	<i>Net profit after tax</i>	<i>Undistributed earnings</i>
Khanh Hoa Deo Ca BOT Investment JSC	47.42%	50.00%	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 period:

Other investment companies

<i>Company 's name</i>	<i>Ratio of benefit</i>	<i>Ratio of Voting right</i>	<i>Net profit after tax</i>	<i>Undistributed earnings</i>
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	For the 3-month period ended	
			31.03.2026 VND	31.03.2025 VND
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Sales of goods and rendering services	7,871,399,630	3,814,924,074
		Contributing capital	-	7,000,000,000
		Deposit for capital contribution	-	1,000,000,000
Deo Ca Investment JSC	Subsidiaries company	Sales of goods and rendering services	71,227,513,355	65,261,705,740
		Contributing capital	-	73,000,000,000
		Deposit for capital contribution	5,500,000,000	-
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company	Sales of goods and rendering services	8,174,136,111	7,528,705,556
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
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Sales of goods and rendering services	24,176,744,727	-
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

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

2. Transactions with other related parties (continued)

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

Related parties	Relationship	Nature of transactions	For the 3-month period ended	
			31.03.2026 VND	31.03.2025 VND
Deo Ca Group JSC	Parent company	Sales of goods and rendering services	60,880,340,205	78,694,966,750
		Purchase goods and services	9,438,320,677	68,376,506,264
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
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 and General Director Nguyen Quang Huy, Deputy General Director Nguyen Van An, In charge of the company Tran Tan Huy	Sales of goods and rendering services	68,090,909	251,272,726
		Purchase goods and services	3,902,219,130	3,684,046,659
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong	Sales of goods and rendering services	11,224,906,481	10,882,018,518
		Profit from a Business Cooperation Contract	1,040,243,909	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	78,495,855,194	-
		Contributing capital	16,072,000,000	-
		Deposit for capital contribution	9,650,000,000	92,074,000,000
		Expenditure on business cooperation	4,241,000,000	-

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	31.03.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE			909,122,024,653	1,037,787,818,237
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Maintenance and repair of tunnels and roads	28,249,859,577	41,087,303,577
		Operation of toll stations	13,789,448,150	13,789,448,150
		Total	42,039,307,727	54,876,751,727
Deo Ca Investment JSC	Subsidiaries company	Maintenance and repair of tunnels and roads	303,887,754,751	318,256,361,151
		Operation of toll stations	28,798,581,405	38,719,108,205
		Construction and installation	79,873,977,488	91,233,200,254
		Other services	975,076,270	975,076,270
		Total	413,535,389,914	449,183,745,880
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company	Operation of toll stations	1,935,975,760	666,835,760
		Construction and installation	281,335,630	281,335,630
		Maintenance and repair of tunnels and roads	21,196,467,730	28,094,386,730
		Total	23,413,779,120	29,042,558,120
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Construction and installation	862,653,918	-
		Total	862,653,918	-

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	31.03.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continued)				
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An	Construction and installation	27,921,104,030	37,651,942,831
		Other services	5,544,790,000	3,684,240,000
		Total	33,465,894,030	41,336,182,831
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
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director and concurrently the Legal Representative Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai	Maintenance and repair of tunnels and roads	4,135,755,900	1,655,543,900
		Tunnel and road maintenance	1,150,582,495	1,150,582,495
		Construction and installation	244,609,500	244,609,500
		Operation of toll stations	4,929,014,400	3,647,065,400
		Total	10,459,962,295	6,697,801,295
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Construction and installation Total	22,307,847,798 22,307,847,798	34,322,956,453 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
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continued)				
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	Car rental Total	804,516,320 804,516,320	730,978,138 730,978,138
BOT Trung Luong - My Thuan JSC	Related company of Chairman Ho Minh Hoang, Vice Chairman Nguyen Tan Dong, Member of the Board of Directors Vo Thuy Linh	Car rental Maintenance and repair of tunnels and roads Total	388,363,635 15,422,968,419 15,811,332,054	388,363,635 15,248,299,647 15,636,663,282
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong	Construction and installation Maintenance and repair of tunnels and roads Car rental Total	106,628,418,487 12,122,899,000 337,500,000 119,088,817,487	127,567,935,784 23,069,617,770 337,500,000 150,975,053,554
INVESTMENTS HELD TO MATURITY			41,880,195,168	40,839,951,259
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	Business cooperation Total	41,880,195,168 41,880,195,168	40,839,951,259 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
OTHER SHORT-TERM RECEIVABLES			45,390,141,962	46,412,141,962
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Deposit for capital contribution Total	1,500,000,000 1,500,000,000	1,500,000,000 1,500,000,000
Deo Ca Investment JSC	Subsidiaries company	Warranty for construction works Deposit for capital contribution Total	14,881,361,082 23,000,000,000 37,881,361,082	14,881,361,082 17,500,000,000 32,381,361,082
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Deposit for capital contribution Total	- -	6,422,000,000 6,422,000,000
Deo Ca Group JSC	Parent company	Deposit for flight tickets Other receivables Total	- 6,008,780,880 6,008,780,880	100,000,000 6,008,780,880 6,108,780,880

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	01.01.2026
			VND	VND
LONG-TERM ACCOUNTS RECEIVABLE			3,094,427,531	3,094,427,531
Deo Ca Investment JSC	Subsidiaries company	Receivables from construction	3,094,427,531	3,094,427,531
		Total	3,094,427,531	3,094,427,531
OTHER LONG-TERM RECEIVABLES			41,880,195,168	40,839,951,259
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong	Business cooperation	18,184,066,664	18,184,066,664
		Profit from a Business Cooperation Contract	23,696,128,504	22,655,884,595
		Total	41,880,195,168	40,839,951,259
SHORT-TERM TRADE ACCOUNTS PAYABLE			87,299,620,603	66,446,681,723
Deo Ca Group JSC	Parent company	The plane ticket	549,833,196	299,926,489
		Providing information technology	963,307,500	674,795,250
		Purchase materials, rent equipment	35,785,732,463	23,505,619,531
		Others	210,360,000	210,360,000
		Total	37,509,233,159	24,690,701,270

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 (CONTINUED)				
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An	Purchase materials Total	33,410,300,171 33,410,300,171	31,647,657,478 31,647,657,478
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Payable for service delivery Total	7,191,463,133 7,191,463,133	5,134,095,495 5,134,095,495
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 Total	9,188,624,140 9,188,624,140	4,974,227,480 4,974,227,480
SHORT-TERM ADVANCES FROM CUSTOMERS			-	442,890,297
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Short-term advances from customers Total	- -	442,890,297 442,890,297

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 advances from customers 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 advances from customers 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	Business Cooperation Contract 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.

