

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

Separate Interim Financial Statements  
For the second quarter 2026 ended 30 June 2026



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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

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**REPORT OF THE BOARD OF MANAGEMENT**

The Board of Management of Deo Ca Traffic Infrastructure Investment Joint Stock Company (the "Company") presents this report and the Company's Separate interim financial statements for the second quarter 2026 period ended as at 30 June 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 38<sup>th</sup> 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 30/06/2026 is 547,166,296 shares.

Actual contributed capital as at 30/06/2026 is:

VND 5,471,662,960,000

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

**2. Business sectors**

Trading, providing services, construction.

**3. Principal activities**

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



## **REPORT OF THE BOARD OF MANAGEMENT**

**(continued)**

### **3. Principal activities (continued)**

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

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

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



**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) |
|--------------------------------------------------------------------|------------------|-----------------------|--------------------------|
| <b>Subsidiaries company: 03 companies</b>                          |                  |                       |                          |
| Bac Giang - Lang Son BOT JSC                                       | 65.07%           | 65.07%                | 1,166,324,390,000        |
| Deo Ca Investment JSC                                              | 74.49%           | 74.49%                | 1,770,617,650,000        |
| Phuoc Tuong Phu Gia BOT JSC                                        | 99.37%           | 99.37%                | 294,455,000,000          |
| <b>Associates company and joint ventures company: 04 companies</b> |                  |                       |                          |
| Cam Lam - Vinh Hao Expressway JSC                                  | 38.00%           | 38.00%                | 391,400,000,000          |
| Khanh Hoa Deo Ca BOT Investment JSC                                | 47.45%           | 50.00%                | 122,000,000,000          |
| Bac Giang - Lang Son - Huu Nghi BOT JSC                            | 31.60%           | 31.60%                | 29,072,000,000           |
| 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                     |

**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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**REPORT OF THE BOARD OF MANAGEMENT**  
**(continued)**

**OPERATING RESULTS**

Net profit after tax for the accounting period from 1 April 2026 to 30 June 2026 amounted to VND 78,247,926,264 (profit after tax of corresponding accounting period in 2025 amounted VND 57,709,685,424).

Undistributed earnings as at 30 June 2026 amounted to VND 566,958,164,572 (as at 31 December 2025 amounted to VND 436,248,154,826).

**EVENTS AFTER THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION DATE**

On 23 July 2026, the State Securities Commission of Vietnam issued Official Letter No. 6863/UBCK-QLCB acknowledging the receipt of the share issuance report from Deo Ca Traffic Infrastructure Investment JSC regarding the additional issuance of 27,345,592 shares for dividend payment. As at the date of these consolidated interim financial statements, the Company is in the process of registering the charter capital increase with the Da Nang Department of Finance, while completing procedures with the Viet Nam Securities Depository and Clearing Corporation (VSDC) and the Ho Chi Minh City Stock Exchange (HOSE) for the registration, depository, and listing of these additional shares in accordance with applicable regulations.

The Board of Management of the Company confirms that, except for the events mentioned above, there have been no material events occurring after 30 June 2026 up to the date of the preparation of these separate interim financial statements that have not been reviewed for adjustment or disclosure in the separate interim financial statements.



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

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

## **REPORT OF THE BOARD OF MANAGEMENT**

(continued)

### **THE BOARD OF DIRECTORS, THE BOARD OF MANAGEMENT, THE BOARD OF SUPERVISORS, LEGAL REPRESENTATIVE AND CHIEF ACCOUNTANT**

**The Board of Directors:**

|     |                  | <b>Appoint date</b> | <b>Dismission date</b> |
|-----|------------------|---------------------|------------------------|
| 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:**

|      |                  | <b>Appoint date</b>     | <b>Dismission date</b> |
|------|------------------|-------------------------|------------------------|
| Mr.  | Ngo Truong Nam   | 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             |
| Mr.  | Le Chau Thang    | Deputy General Director | 14/02/2022             |
| Mr.  | Khuong Van Cuong | Deputy General Director | 29/06/2026             |
| Mr.  | Pham Le Huy      | Deputy General Director | 29/06/2026             |
| Mr.  | Ho Dinh Chung    | Deputy General Director | 29/06/2026             |
| Mr.  | Nguyen Manh Hai  | Deputy General Director | 20/07/2026             |
| Mrs. | Nguyen Quynh Mai | Deputy General Director | 30/03/2021             |
| Mr.  | Le Quang Bach    | Deputy General Director | 01/10/2024             |
| Mr.  | Nguyen Van An    | Deputy General Director | 07/06/2025             |

**The Board of Supervisors:**

|      |                   | <b>Appoint date</b> | <b>Dismission date</b> |
|------|-------------------|---------------------|------------------------|
| Mr.  | Nguyen Minh Giang | Section head        | 31/05/2024             |
| Mrs. | Phan Thi Mai      | Controller          | 22/05/2026             |
| Mr.  | Nguyen Hoang Hai  | Controller          | 22/05/2026             |
| Mrs. | Cam Thi Minh Hai  | Controller          | 23/05/2025             |

**Legal representative:**

|     |                | <b>Appoint date</b> | <b>Dismission date</b> |
|-----|----------------|---------------------|------------------------|
| Mr. | Ngo Truong Nam | General Director    | 20/05/2025             |

**Chief Accountant:**

|                   | <b>Appoint date</b> | <b>Dismission date</b> |
|-------------------|---------------------|------------------------|
| Mr. Le Cong Nghia | 06/06/2025          |                        |

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

## **REPORT OF THE BOARD OF MANAGEMENT** (continued)

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

The Board of Management of the Company is responsible for preparing the separate interim financial statements which give a true and fair view of the company's separate financial position and the results of its operations and separate interim statement of cash flows for the second quarter 2026 period ended 30 June 2026. In preparing those separate interim financial statements, the Board of Management is required to:

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

The Board of Management of the Company ensures that the accounting records are kept disclosing, with reasonable accuracy at any time, the financial position of the Company and enable the separate interim 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 SEPARATE INTERIM FINANCIAL STATEMENTS**

We hereby, the Board of Management of Deo Ca Traffic Infrastructure Investment Joint Stock Company approve the Company's separate interim financial statements for the second quarter 2026 period ended 30 June 2026.

Da Nang, 30 July 2026  
On behalf of the Board of Management  
General Director



**NGO TRUONG NAM**



**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANYB 01a-DN**

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

**SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2026

| Code       | ASSETS                                          | Note    | As at                    |                          |
|------------|-------------------------------------------------|---------|--------------------------|--------------------------|
|            |                                                 |         | 30.6.2026<br>VND         | 1.1.2026<br>VND          |
| <b>100</b> | <b>CURRENT ASSETS</b>                           |         | <b>2,038,370,571,525</b> | <b>2,128,693,984,704</b> |
| <b>110</b> | <b>Cash and cash equivalents</b>                | V.1     | <b>287,174,568,040</b>   | <b>414,739,863,458</b>   |
| 111        | Cash                                            |         | 221,071,635,364          | 386,072,000,783          |
| 112        | Cash equivalents                                |         | 66,102,932,676           | 28,667,862,675           |
| <b>120</b> | <b>Short-term investments</b>                   |         | <b>23,532,285,056</b>    | <b>22,593,533,643</b>    |
| 123        | Investments held to maturity                    | V.2(a)  | 23,532,285,056           | 22,593,533,643           |
| <b>130</b> | <b>Short-term receivables</b>                   |         | <b>1,655,736,873,619</b> | <b>1,629,319,612,642</b> |
| 131        | Short-term trade accounts receivable            | V.3(a)  | 1,205,877,073,421        | 1,339,468,925,392        |
| 132        | Short-term prepayments to suppliers             | V.4(a)  | 83,207,424,363           | 29,754,501,945           |
| 135        | Other short-term receivables                    | V.5(a)  | 381,265,362,566          | 273,306,732,036          |
| 136        | Allowance for doubtful debts                    | V.6     | (14,612,986,731)         | (13,210,546,731)         |
| <b>140</b> | <b>Inventories</b>                              | V.7     | <b>35,996,478,228</b>    | <b>44,914,909,709</b>    |
| 141        | Inventories                                     |         | 35,996,478,228           | 44,914,909,709           |
| <b>160</b> | <b>Other current assets</b>                     |         | <b>35,930,366,582</b>    | <b>17,126,065,252</b>    |
| 161        | Short-term prepaid expenses                     | V.8(a)  | 3,166,242,614            | 1,967,770,998            |
| 163        | Tax and other receivables from the State Budget | V.16(b) | 122,766,577              | -                        |
| 165        | Other current assets                            | V.13    | 32,641,357,391           | 15,158,294,254           |

## SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

as at 30 June 2026

(continued)

| Code       | ASSETS                                    | Note   | As at                    |                          |
|------------|-------------------------------------------|--------|--------------------------|--------------------------|
|            |                                           |        | 30.6.2026<br>VND         | 1.1.2026<br>VND          |
| <b>200</b> | <b>LONG-TERM ASSETS</b>                   |        | <b>5,527,261,237,218</b> | <b>5,434,028,296,116</b> |
| 210        | <b>Long-term receivables</b>              |        | <b>216,903,523,968</b>   | <b>161,243,721,310</b>   |
| 211        | Long-term trade accounts receivable       | V.3(b) | 3,094,427,531            | 3,094,427,531            |
| 212        | Long-term prepayments to suppliers        | V.4(b) | 208,896,265,064          | 158,149,293,779          |
| 215        | Other long-term receivables               | V.5(b) | 4,912,831,373            | -                        |
| <b>220</b> | <b>Fixed assets</b>                       |        | <b>239,560,708,599</b>   | <b>239,938,674,025</b>   |
| 221        | Tangible fixed assets                     | V.9    | 188,033,129,445          | 190,696,713,844          |
| 222        | Historical cost                           |        | 319,899,994,286          | 316,448,960,495          |
| 223        | Accumulated depreciation                  |        | (131,866,864,841)        | (125,752,246,651)        |
| 224        | Finance lease fixed assets                | V.10   | 43,942,721,722           | 41,651,602,747           |
| 225        | Historical cost                           |        | 53,900,324,030           | 48,541,148,950           |
| 226        | Accumulated depreciation                  |        | (9,957,602,308)          | (6,889,546,203)          |
| 227        | Intangible fixed assets                   | V.11   | 7,584,857,432            | 7,590,357,434            |
| 228        | Historical cost                           |        | 7,669,274,113            | 7,669,274,113            |
| 229        | Accumulated amortisation                  |        | (84,416,681)             | (78,916,679)             |
| <b>250</b> | <b>Long-term assets in progress</b>       |        | <b>2,817,903,719</b>     | <b>3,376,113,479</b>     |
| 252        | Construction in progress                  | V.12   | 2,817,903,719            | 3,376,113,479            |
| <b>260</b> | <b>Investments held to maturity</b>       |        | <b>5,066,251,293,232</b> | <b>5,027,807,191,259</b> |
| 261        | Investments in subsidiaries               | V.2(b) | 3,231,397,040,000        | 3,206,897,040,000        |
| 262        | Investments in associates, joint ventures | V.2(b) | 783,017,200,000          | 771,053,200,000          |
| 263        | Investments in other entities             | V.2(b) | 1,051,495,800,000        | 1,009,017,000,000        |
| 265        | Investments held to maturity              | V.2(a) | 341,253,232              | 40,839,951,259           |
| <b>270</b> | <b>Other long-term assets</b>             |        | <b>1,727,807,700</b>     | <b>1,662,596,043</b>     |
| 271        | Long-term prepaid expenses                | V.8(b) | 1,727,807,700            | 1,662,596,043            |
| <b>280</b> | <b>TOTAL ASSETS</b>                       |        | <b>7,565,631,808,743</b> | <b>7,562,722,280,820</b> |



## SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

as at 30 June 2026

(continued)

| Code       | RESOURCES                                               | Note    | As at                    |                          |
|------------|---------------------------------------------------------|---------|--------------------------|--------------------------|
|            |                                                         |         | 30.6.2026<br>VND         | 1.1.2026<br>VND          |
| <b>300</b> | <b>LIABILITIES</b>                                      |         | <b>1,501,260,893,792</b> | <b>2,131,218,405,615</b> |
| <b>310</b> | <b>Short-term liabilities</b>                           |         | <b>744,842,795,206</b>   | <b>1,577,579,822,579</b> |
| 311        | Short-term trade accounts payable                       | V.14    | 342,298,453,047          | 325,504,326,169          |
| 312        | Short-term advances from customers                      | V.15(a) | 31,908,152,063           | 102,791,223,460          |
| 314        | Short-term taxes and other payables to the State Budget | V.16(a) | 38,773,281,521           | 90,676,666,283           |
| 315        | Payable to employees                                    | V.17    | 15,251,611,548           | 25,680,247,610           |
| 316        | Short-term accrued expenses                             | V.18    | 101,757,191,916          | 67,113,076,048           |
| 319        | Short-term unearned revenue                             | V.19(a) | 1,100,000,000            | 1,194,181,818            |
| 320        | Other short-term payables                               | V.20    | 8,343,182,911            | 507,799,875,555          |
| 321        | Short-term borrowings and finance lease liabilities     | V.21(a) | 196,775,747,385          | 450,741,050,821          |
| 323        | Bonus and welfare funds                                 |         | 8,635,174,815            | 6,079,174,815            |
| <b>330</b> | <b>Long-term liabilities</b>                            |         | <b>756,418,098,586</b>   | <b>553,638,583,036</b>   |
| 332        | Long-term advances from customers                       | V.15(b) | 716,227,826,471          | 507,937,125,175          |
| 337        | Long-term unearned revenue                              | V.19(b) | 4,977,684,506            | 5,535,100,416            |
| 339        | Long-term borrowings and finance lease liabilities      | V.21(b) | 35,212,587,609           | 40,166,357,445           |

**SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2026  
(continued)

| Code       | RESOURCES (continued)                                  | Note        | As at                    |                          |
|------------|--------------------------------------------------------|-------------|--------------------------|--------------------------|
|            |                                                        |             | 30.6.2026<br>VND         | 1.1.2026<br>VND          |
| <b>400</b> | <b>OWNERS' EQUITY</b>                                  | <b>V.22</b> | <b>6,064,370,914,951</b> | <b>5,431,503,875,205</b> |
| 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                       |             | 20,561,628,379           | 15,561,628,379           |
| 420        | Undistributed earnings                                 |             | 566,958,164,572          | 436,248,154,826          |
| 420a       | - Undistributed post-tax profits of the previous years |             | 428,389,154,826          | 150,369,985,679          |
| 420b       | - Post-tax profit of current period/year               |             | 138,569,009,746          | 285,878,169,147          |
| <b>440</b> | <b>TOTAL RESOURCES</b>                                 |             | <b>7,565,631,808,743</b> | <b>7,562,722,280,820</b> |

Prepared by

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HOANG THI MINH NGUYET

Chief Accountant

*Le Cong Nghia*

LE CONG NGHIA

Da Nang, 30 July 2026  
On behalf of the Board of Management  
General Director



NGO TRUONG NAM



SEPARATE INTERIM STATEMENT OF INCOME  
For the second quarter 2026 period ended 30 June 2026

|      |                                                            |             | Quarter 2       |                  | For the six-month period ended |                 |
|------|------------------------------------------------------------|-------------|-----------------|------------------|--------------------------------|-----------------|
| Code | Note                                                       | 2026<br>VND | 2025<br>VND     | 30.6.2026<br>VND | 30.06.2025<br>VND              |                 |
| 01   | Revenue from sales of goods and rendering of services      | VI.1        | 532,229,910,550 | 507,707,288,605  | 903,118,809,859                | 794,786,712,649 |
| 10   | Net revenue from sales of goods and rendering of services  | VI.1        | 532,229,910,550 | 507,707,288,605  | 903,118,809,859                | 794,786,712,649 |
| 11   | Cost of goods sold                                         | VI.2        | 439,212,252,409 | 429,860,361,938  | 718,863,657,343                | 654,730,695,783 |
| 20   | Gross profit from sales of goods and rendering of services |             | 93,017,658,141  | 77,846,926,667   | 184,255,152,516                | 140,056,016,866 |
| 22   | Financial income                                           | VI.3        | 19,560,440,465  | 14,189,784,971   | 21,575,814,797                 | 35,743,769,201  |
| 23   | Financial expenses                                         | VI.4        | 5,340,135,954   | 6,045,668,918    | 13,235,741,835                 | 10,982,695,767  |
| 24   | - Including: Interest expenses                             |             | 5,340,135,954   | 6,045,668,918    | 13,235,741,835                 | 10,982,695,767  |
| 26   | General and administration expenses                        | VI.5        | 13,353,320,550  | 13,446,056,361   | 24,097,806,409                 | 23,981,280,694  |
| 30   | Net operating profit                                       |             | 93,884,642,102  | 72,544,986,359   | 168,497,419,069                | 140,835,809,606 |
| 31   | Other income                                               | VI.6        | 7,027,794       | 94,997,978       | 835,745,937                    | 94,998,005      |
| 32   | Other expenses                                             | VI.7        | 90,740,200      | 356,560,084      | 91,461,332                     | 360,516,907     |
| 40   | Net other income/(expenses)                                |             | (83,712,406)    | (261,562,106)    | 744,284,605                    | (265,518,902)   |
| 50   | Net accounting profit before tax                           |             | 93,800,929,696  | 72,283,424,253   | 169,241,703,674                | 140,570,290,704 |



SEPARATE INTERIM STATEMENT OF INCOME  
For the second quarter 2026 period ended 30 June 2026  
(continued)

|      |                               | Quarter 2   |                | For the six-month period ended |                   |                 |
|------|-------------------------------|-------------|----------------|--------------------------------|-------------------|-----------------|
| Code | Note                          | 2026<br>VND | 2025<br>VND    | 30.6.2026<br>VND               | 30.06.2025<br>VND |                 |
| 51   | Business income tax - current | VI.9        | 15,553,003,432 | 14,573,738,829                 | 30,672,693,928    | 26,659,813,139  |
| 60   | Net profit after tax          |             | 78,247,926,264 | 57,709,685,424                 | 138,569,009,746   | 113,910,477,565 |

Prepared by



HOANG THI MINHNGUYET

Chief Accountant



LE CONG NGHIA

Da Nang, 30 July 2026  
On behalf of the Board of Management  
General Director



NGO TRUONG NAM



**SEPARATE INTERIM STATEMENT OF CASH FLOWS***(Indirect method)***For the second quarter 2026 period ended 30 June 2026**

| Code | Note                                                                                  | For the six-month period ended |                          |
|------|---------------------------------------------------------------------------------------|--------------------------------|--------------------------|
|      |                                                                                       | 30.6.2026<br>VND               | 30.6.2025<br>VND         |
|      | <b>CASH FLOWS FROM<br/>OPERATING ACTIVITIES</b>                                       |                                |                          |
| 01   | <b>Net profit before tax</b>                                                          | <b>169,241,703,674</b>         | <b>140,570,290,704</b>   |
|      | Adjustments for:                                                                      |                                |                          |
| 02   | Depreciation and amortisation                                                         | 17,509,871,254                 | 10,852,123,242           |
| 03   | Provisions                                                                            | 1,402,440,000                  | -                        |
| 05   | Profits from investing activities                                                     | (22,234,621,119)               | (35,743,769,201)         |
| 06   | Interest expense                                                                      | 13,235,741,835                 | 10,982,695,767           |
| 08   | <b>Operating profit before<br/>changes in working capital</b>                         | <b>179,155,135,644</b>         | <b>126,661,340,512</b>   |
| 09   | Decrease/(increase) in<br>receivables                                                 | 1,477,752,041                  | (118,803,293,972)        |
| 10   | Decrease/(increase) in<br>inventories                                                 | 8,918,431,481                  | (70,898,859,450)         |
| 11   | Increase/(decrease) in payables<br>[not including interest payables,<br>CIT payables] | 157,303,587,633                | (42,837,665,156)         |
| 12   | Increase in prepaid expenses                                                          | (1,263,683,273)                | (9,874,379)              |
| 14   | Interest paid                                                                         | (13,635,221,584)               | (10,847,808,563)         |
| 15   | Business income tax paid                                                              | (72,641,750,117)               | (49,328,487,610)         |
| 17   | Other payments on operating<br>activities                                             | (303,000,000)                  | -                        |
| 20   | <b>Net cash inflows/(outflows)<br/>from operating activities</b>                      | <b>259,011,251,825</b>         | <b>(166,064,648,618)</b> |
|      | <b>CASH FLOWS FROM<br/>INVESTING ACTIVITIES</b>                                       |                                |                          |
| 21   | Purchases of fixed assets and<br>other long-term assets                               | (9,703,186,314)                | (39,479,435,097)         |
| 22   | Proceeds from disposals of<br>fixed assets and<br>long-term assets                    | 828,602,693                    | -                        |
| 23   | Loans granted, purchases of<br>debt instruments of other<br>entities                  | (1,971,059,752)                | (1,461,336,340)          |
| 24   | Collection of loans, proceeds<br>from sales of debt instruments<br>of other entities  | 42,164,659,222                 | 600,000,000              |
| 25   | Investments in other entities                                                         | (663,180,000,000)              | (253,143,272,861)        |
| 26   | Proceeds from divestment in<br>other entities                                         | 4,108,000,000                  | 107,738,172,067          |
| 27   | Dividends and interest received                                                       | 2,938,480,180                  | 21,923,452,974           |
| 30   | <b>Net cash outflows from<br/>investing activities</b>                                | <b>(624,814,503,971)</b>       | <b>(163,822,419,257)</b> |



## SEPARATE INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

For the second quarter 2026 period ended 30 June 2026

(continued)

|                                      |                                                        | For the six-month period ended |                   |
|--------------------------------------|--------------------------------------------------------|--------------------------------|-------------------|
| Code                                 | Note                                                   | 30.6.2026<br>VND               | 30.6.2025<br>VND  |
| CASH FLOWS FROM FINANCING ACTIVITIES |                                                        |                                |                   |
| 31                                   | Proceeds from issue of shares and capital contribution | 497,157,030,000                | 415,000,000,000   |
| 33                                   | Proceeds from borrowings                               | 164,031,721,806                | 569,602,588,903   |
| 34                                   | Repayments of borrowings                               | (417,216,176,220)              | (419,584,549,217) |
| 35                                   | Finance lease principal repayments                     | (5,734,618,858)                | (1,783,193,374)   |
| 40                                   | Net cash inflows from financing activities             | 238,237,956,728                | 563,234,846,312   |
| 50                                   | Net increase in cash and cash equivalents              | (127,565,295,418)              | 233,347,778,437   |
| 60                                   | Cash and cash equivalents at beginning of period       | V.1 414,739,863,458            | 179,496,085,146   |
| 70                                   | Cash and cash equivalents at end of period             | V.1 287,174,568,040            | 412,843,863,583   |

Prepared by

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**HOANG THI MINH NGUYET**

Chief Accountant

*[Signature]*

**LE CONG NGHIA**

Da Nang, 30 July 2026  
On behalf of the Board of Management  
General Director



*[Signature]*

**NGO TRUONG NAM**

**NOTE TO THE SEPARATE INTERIM FINANCIAL STATEMENTS**  
**For the second quarter 2026 period ended 30 June 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 38<sup>th</sup> amendment on 24 March 2026.

Actual contributed capital as at 30/06/2026 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 |            |
|-----|------------------------------|----------------------------------------------------------------------|------------------|------------|-----------------------|------------|
|     |                              |                                                                      | 30.06.2026       | 01.01.2026 | 30.06.2026            | 01.01.2026 |
| 1   | Bac Giang - Lang Son BOT JSC | 278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam                     | 65.07%           | 65.04%     | 65.07%                | 65.04%     |
| 2   | Deo Ca Investment JSC        | 32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam | 74.49%           | 74.24%     | 74.49%                | 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 subsidiary companies**

| No. | Company's name                          | Address                                                                                                       | Ratio of benefit |            | Ratio of Voting right |            |
|-----|-----------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------|------------|-----------------------|------------|
|     |                                         |                                                                                                               | 30.06.2026       | 01.01.2026 | 30.06.2026            | 01.01.2026 |
| 1   | Khanh Hoa Deo Ca BOT Investment JSC     | 278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam                                                              | 47.45%           | 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; 23<sup>rd</sup> amendment on 04 April 2026 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 2 months.

Actual contributed capital as at 30/06/2026 is: VND 1,792,541,030,000

**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 28<sup>th</sup> 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 14 May 2026.

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

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

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

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

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

Structure of investment capital according to the financial plan:

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



## **I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)**

### **5. Company's structure (continued)**

#### **ii. Deo Ca Investment JSC (continued)**

The company's investment capital is implemented according to the project's progress. This BOT contract is guaranteed by a competent authority for the investor's profit throughout the project's lifespan:

- + Deo Ca Tunnel component: Investor profit under the contract is 9.15% per year throughout the project's lifespan. The remaining toll collection year according to the financial plan is 18 years and 11 months;
- + An Dan Station component: Investor profit under the contract is 9.15% per year throughout the project's lifespan. The remaining toll collection year according to the financial plan is 18 years and 11 months;
- + Cu Mong Tunnel component: Investor profit under the contract is 9.15% per year throughout the project's lifespan. The remaining toll collection year according to the financial plan is 18 years and 11 months;
- + Hai Van tunnels 1 and Hai Van tunnels 2 component: Investor profit under the contract for both tunnels is 11.5% per year. The remaining toll collection year according to the financial plan is 18 years and 11 months.

Actual contributed capital as at 30/06/2026 is: VND 2,377,036,400,000

#### **iii. Phuoc Tuong Phu Gia BOT JSC**

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

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

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

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

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

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

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

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

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

Investor profit throughout the project's lifespan is 11.5% per year. The remaining toll collection period according to the financial plan is 9 years and 4 months.

Actual contributed capital as at 30/06/2026 is: VND 296,310,000,000

#### **iv. Khanh Hoa Deo Ca BOT Investment JSC**

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



**I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)**

**5. Company's structure (continued)**

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

Investment Certificate No.60/BKHDT-GCNDTN dated 25 September 2013 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 2 months.

Actual contributed capital as at 30/06/2026 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 7<sup>th</sup> 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: VND844,240,000,000

+ 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 30/06/2026 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 7<sup>th</sup> 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:       | VND1,030,000,000,000 |
| + Borrowings:           | VND2,756,200,000,000 |
| + State budget Capital: | VND5,139,280,000,000 |
| Total                   | VND8,925,480,000,000 |

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 14 years and 11 months.

Actual contributed capital as at 30/06/2026 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 13<sup>th</sup> change Business Registration Certificate was issued by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 05 August 2025.

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

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

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

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

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

Enterprise investment capital is implemented according to project progress.

Actual contributed capital as at 30/06/2026 is: VND 92,000,000,000



**I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)**

**5. Company's structure (continued)**

**List of dependent accounting affiliated units without legal status:**

| <b>Company's name</b>                                                 | <b>Address</b>                                                                           |
|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| 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 20<sup>th</sup> 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 30/06/2026 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 30/06/2026 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 1,399 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 separate interim 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. Changes in accounting policies and disclosures**

The Company applies the changes in accounting policies in accordance with Circular No. 99/2025/TT-BTC, which affect the Company on a prospective basis as Circular No. 99/2025/TT-BTC does not require retrospective application for these changes. The Company has also restated the corresponding comparative figures of the prior period for certain items to ensure consistency with the presentation under Circular No. 99/2025/TT-BTC in the separate interim financial statements for the current period, as presented in Note VIII.08.

**2. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, bank deposits, and short-term, highly liquid investments with original maturities of not more than three months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### **IV. ACCOUNTING POLICIES (continued)**

##### **3. Financial investment**

###### **Investments in subsidiaries**

Subsidiaries are entities controlled by the Company. Investments in subsidiaries are accounted for using the cost method. Distributed net profits arising from subsidiaries after the date of acquisition are recognized in financial income for the period. Other distributions (other than net profits) are considered a recovery of investments and are recognized as a reduction in the cost of the investment.

###### **Investments in associates**

Associates are entities over which the Company has significant influence but which are not subsidiaries or joint ventures of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

###### **Investments in equity instruments of other entities**

Investments in equity instruments of other entities include investments in equity instruments over which the Company does not have control, joint control, or significant influence, as well as capital contributions under business cooperation contracts. Investments in equity instruments of other entities are stated at cost less provisions for impairment of investments.

###### **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.

- Regarding losses incurred by subsidiaries, joint ventures, or other associates, if such entities suffer losses leading to the potential capital loss of the investor, or for provisions due to the impairment of these investments. The recognition or reversal of these provisions is performed at the time of preparing the separate interim financial statements for each investment and is recognized in financial expenses for the period.

###### **Held-to-maturity investments**

Held-to-maturity investments comprise investments that the Company has the positive intent and ability to hold until maturity. Held-to-maturity investments include term deposits at banks and loans.

Interest income from held-to-maturity investments after the date of acquisition is recognized in the separate interim income statement on an accrual basis.

Held-to-maturity investments are stated at cost less provision for impairment.

Provisions for held-to-maturity investments are made in accordance with applicable accounting regulations.



#### **IV. ACCOUNTING POLICIES (continued)**

##### **4. Trade account receivables**

Receivables reflect the carrying amount of trade receivables, which comprise commercial receivables arising from transactions of selling goods and providing services, and other non-trade receivables that are unrelated to transactions of selling goods and providing services.

**Provision for doubtful debts:** This provision is set aside for receivables that are overdue for six months or more, or for receivables that the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

Accounts receivable are classified as short-term and long-term on the separate interim 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 and intangible fixed assets** are stated at cost. The cost of a fixed asset comprises its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. Expenditures for procurement, upgrades, and renewals of fixed assets are capitalized into the cost of the assets, while maintenance and repair costs are recognized in the separate income statement when incurred.

When assets are sold or disposed of, their cost and accumulated depreciation are derecognized, and any gains or losses arising from the disposal are recognized in the separate income statement.

###### **- Depreciation of fixed assets:**

Depreciation and amortization of tangible and intangible fixed assets are calculated using the straight-line method over their estimated useful lives as follows:

|                                          |                        |
|------------------------------------------|------------------------|
| - Buildings, plants                      | 03 - 50 years          |
| - Machinery, equipment                   | 02 - 10 years          |
| - Transportation equipment, transmitters | 02 - 10 years          |
| - Office equipment and furniture         | 03 - 05 years          |
| - Land use rights indefinitely           | Excluding depreciation |
| - Other fixed assets                     | 10 years               |

#### **IV. ACCOUNTING POLICIES (continued)**

##### **6. Tangible and intangible fixed assets, finance lease fixed assets and investment properties (continued)**

###### **Finance lease fixed assets**

The Company recognizes finance lease assets as its own assets at the fair value of the leased property at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is recognized in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and the reduction of the lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Finance lease charges are recognized in the income statement, unless they are directly attributable to qualifying leased assets, in which case they are capitalized in accordance with the Company's accounting policy on borrowing costs.

##### **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**

**Prepaid expenses** comprise actual expenses incurred but related to the operating results of multiple accounting periods. Prepaid expenses include vehicle repair and insurance costs; tools and supplies issued for use; prepaid office and land rentals; and other prepaid expenses.

These expenses are paid in advance and allocated to the income statement using the straight-line method in accordance with applicable accounting regulations.

##### **9. Trade and other payables**

**Payables** are monitored in detail by maturity, creditor, and other factors based on the Company's management requirements. Trade payables comprise commercial payables arising from purchase and sale transactions. Other payables include non-commercial payables that are unrelated to purchase and sale transactions. Payables are classified into short-term and long-term in the financial statements based on their remaining maturities as of the reporting date.

##### **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.

##### **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. 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.

##### **14. 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.

##### **15. 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.

#### **IV. ACCOUNTING POLICIES (continued)**

##### **15. Revenue (continued)**

###### **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**

Where a construction contract stipulates that the contractor is paid based on the value of work performed: when the outcome of the contract can be estimated reliably and is confirmed by the customer, revenue and expenses are recognized by reference to the stage of completion confirmed by the customer and reflected in the issued invoices.

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

###### **d) Income from interest**

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

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

Income from the disposal of short-term and long-term financial investments is recognized in the separate interim 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...



#### **IV. ACCOUNTING POLICIES (continued)**

##### **16. 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).

##### **17. 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.

##### **18. Financial expenses**

Financial expenses comprise borrowing costs. Borrowing costs are recognized in production and business expenses in the period when incurred.

##### **19. 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.

##### **20. Current and deferred income tax expense**

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

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

##### **21. 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.

#### **IV. ACCOUNTING POLICIES (continued)**

##### **22. 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.

##### **23. 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)**

##### **23. 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 SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION**

**1. CASH AND CASH EQUIVALENTS**

|                                   | <b>30.06.2026</b>      | <b>01.01.2026</b>      |
|-----------------------------------|------------------------|------------------------|
|                                   | <b>VND</b>             | <b>VND</b>             |
| <b>Cash on hand</b>               | <b>821,337,670</b>     | <b>698,840,038</b>     |
| <b>Cash at bank</b>               | <b>220,250,297,694</b> | <b>385,373,160,745</b> |
| TPBank - Thang Long Ha Noi Branch | 109,689,504,476        | 221,807,366,890        |
| Vietinbank - Da Nang Branch       | 104,317,345,765        | 143,231,684,800        |
| VPBank                            | 4,822,787,741          | 18,795,597,007         |
| Others                            | 1,420,659,712          | 1,538,512,048          |
| <b>Cash equivalents (*)</b>       | <b>66,102,932,676</b>  | <b>28,667,862,675</b>  |
| Vietinbank - Da Nang Branch       | 59,566,403,000         | 9,566,403,000          |
| TPBank - Thang Long Ha Noi Branch | -                      | 19,000,000,000         |
| VPBank                            | 6,500,000,000          | -                      |
| Accrued interest on term deposits | 36,529,676             | -                      |
| <b>Total</b>                      | <b>287,174,568,040</b> | <b>414,739,863,458</b> |

(\*) 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 rate of 4.75%/year..



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

## 2. INVESTMENTS

## a) Held-to-maturity investments

|                                                         | 30.06.2026             |                       |                  | 01.01.2026             |                       |                  |
|---------------------------------------------------------|------------------------|-----------------------|------------------|------------------------|-----------------------|------------------|
|                                                         | Historical cost<br>VND | Recoverable<br>VND    | Provision<br>VND | Historical cost<br>VND | Recoverable<br>VND    | Provision<br>VND |
| <b>Short-term</b>                                       | <b>23,532,285,056</b>  | <b>23,532,285,056</b> | -                | <b>22,593,533,643</b>  | <b>22,593,533,643</b> | -                |
| <b>Term deposits (i)</b>                                | <b>15,372,367,248</b>  | <b>15,372,367,248</b> | -                | <b>15,593,533,643</b>  | <b>15,593,533,643</b> | -                |
| 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                                                  | 966,047,387            | 966,047,387           | -                | 1,293,866,330          | 1,293,866,330         | -                |
| Accrued interest on term deposits                       | 486,723,384            | 486,723,384           | -                | 1,026,422,625          | 1,026,422,625         | -                |
| <b>Loans (ii)</b>                                       | <b>8,159,917,808</b>   | <b>8,159,917,808</b>  | -                | <b>7,000,000,000</b>   | <b>7,000,000,000</b>  | -                |
| COMA 25 Construction and Trading Joint<br>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         | -                |
| Accrued interest on loans                               | 1,159,917,808          | 1,159,917,808         | -                | -                      | -                     | -                |
| <b>Long - term</b>                                      | <b>341,253,232</b>     | <b>341,253,232</b>    | -                | <b>40,839,951,259</b>  | <b>40,839,951,259</b> | -                |
| <b>Term deposits (i)</b>                                | <b>341,253,232</b>     | <b>341,253,232</b>    | -                | -                      | -                     | -                |
| TP bank                                                 | 327,818,943            | 327,818,943           | -                | -                      | -                     | -                |
| Accrued interest on term deposits                       | 13,434,289             | 13,434,289            | -                | -                      | -                     | -                |
| <b>Other investments (iii)</b>                          | -                      | -                     | -                | <b>40,839,951,259</b>  | <b>40,839,951,259</b> | -                |
| <b>Related parties</b>                                  | -                      | -                     | -                | <b>40,839,951,259</b>  | <b>40,839,951,259</b> | -                |
| Cam Lam - Vinh Hao Expressway JSC                       | -                      | -                     | -                | 40,839,951,259         | 40,839,951,259        | -                |
| <b>Total</b>                                            | <b>23,873,538,288</b>  | <b>23,873,538,288</b> | -                | <b>63,433,484,902</b>  | <b>63,433,484,902</b> | -                |

**V. NOTES TO THE SEPARATE INTERIM 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 4.2%/year, TPbank with interest rates starting from 4.9%/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.



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

**2. INVESTMENTS (continued)**

**b) Investments in other entities**

|                                                      | 30.06.2026               |                          |                  | 01.01.2026               |                          |                  |
|------------------------------------------------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|------------------|
|                                                      | Historical cost<br>VND   | Recoverable<br>VND       | Provision<br>VND | Historical cost<br>VND   | Recoverable<br>VND       | Provision<br>VND |
| <b>Investments in subsidiaries</b>                   | <b>3,231,397,040,000</b> | <b>3,231,397,040,000</b> | -                | <b>3,206,897,040,000</b> | <b>3,206,897,040,000</b> | -                |
| Deo Ca Investment JSC                                | 1,770,617,650,000        | 1,770,617,650,000        | -                | 1,747,617,650,000        | 1,747,617,650,000        | -                |
| Bac Giang - Lang Son BOT JSC                         | 1,166,324,390,000        | 1,166,324,390,000        | -                | 1,164,824,390,000        | 1,164,824,390,000        | -                |
| Phuoc Tuong Phu Gia BOT JSC                          | 294,455,000,000          | 294,455,000,000          | -                | 294,455,000,000          | 294,455,000,000          | -                |
| <b>Investments in associates,<br/>joint ventures</b> | <b>783,017,200,000</b>   | <b>783,017,200,000</b>   | -                | <b>771,053,200,000</b>   | <b>771,053,200,000</b>   | -                |
| Cam Lam - Vinh Hao<br>Expressway JSC                 | 391,400,000,000          | 391,400,000,000          | -                | 391,400,000,000          | 391,400,000,000          | -                |
| Khanh Hoa Deo Ca BOT<br>Investment JSC               | 122,000,000,000          | 122,000,000,000          | -                | 122,000,000,000          | 122,000,000,000          | -                |
| Bac Giang - Lang Son - Huu<br>Nghie BOT JSC (i)      | 29,072,000,000           | 29,072,000,000           | -                | 33,180,000,000           | 33,180,000,000           | -                |
| Dong Dang - Tra Linh<br>Expressway JSC (ii)          | 240,545,200,000          | 240,545,200,000          | -                | 224,473,200,000          | 224,473,200,000          | -                |
| <b>Other investment companies</b>                    | <b>1,051,495,800,000</b> | <b>1,051,495,800,000</b> | -                | <b>1,009,017,000,000</b> | <b>1,009,017,000,000</b> | -                |
| Deo Ca Urban Infrastructure<br>Company Limited       | 800,000,000,000          | 800,000,000,000          | -                | 800,000,000,000          | 800,000,000,000          | -                |
| ICV Vietnam Investment and<br>Construction JSC       | 127,500,000,000          | 127,500,000,000          | -                | 127,500,000,000          | 127,500,000,000          | -                |
| Dong Dang - Tra Linh<br>Expressway JSC (iii)         | 123,995,800,000          | 123,995,800,000          | -                | 81,517,000,000           | 81,517,000,000           | -                |
| <b>Total</b>                                         | <b>5,065,910,040,000</b> | <b>5,065,910,040,000</b> | -                | <b>4,986,967,240,000</b> | <b>4,986,967,240,000</b> | -                |



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

**2. INVESTMENTS (continued)**

**b) Investments in other entities (continued)**

- (i) Bac Giang - Lang Son - Huu Nghi BOT Joint Stock Company completed the procedures to decrease its charter capital from VND 105,000,000,000 to VND 92,000,000,000 pursuant to Resolution No. 02/2026/NQ-DHDCD dated May 5, 2026 on the charter capital reduction through the partial capital return to shareholders in proportion to their shareholding ownership, and the amendment of its Charter.
- (ii) Dong Dang - Tra Linh Expressway Joint Stock Company completed the procedures to increase its charter capital from VND 561,183,000,000 to VND 601,363,000,000 pursuant to Resolution No. 02/2026/NQ-HDQT dated March 6, 2026 approving the results of the share offering to existing shareholders.
- (iii) Pursuant to Business Cooperation Contract No. 01/2024/HDHT/BOT DDTL - HHV dated December 24, 2024 and Contract Addendum No. 01/2025/PLHDHT/BOT DDTL - HHV dated March 17, 2025, the value of the Company's business cooperation investment in Dong Dang - Tra Linh Expressway Joint Stock Company is VND 178,000,000,000, equivalent to 1.261% of the project's total investment capital.

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.



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**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued)****3. TRADE ACCOUNTS RECEIVABLES****a) Short – term trade accounts receivable**

|                                                 | <b>30.06.2026</b>         |                          | <b>01.01.2026</b>         |                          |
|-------------------------------------------------|---------------------------|--------------------------|---------------------------|--------------------------|
|                                                 | <b>Book value<br/>VND</b> | <b>Provision<br/>VND</b> | <b>Book value<br/>VND</b> | <b>Provision<br/>VND</b> |
| <b>Related parties</b>                          | <b>981,339,348,940</b>    | -                        | <b>1,037,787,818,237</b>  | -                        |
| Deo Ca Investment JSC                           | 405,099,386,312           | -                        | 449,183,745,880           | -                        |
| Deo Ca Group JSC                                | 225,098,149,696           | -                        | 254,985,126,957           | -                        |
| Cam Lam - Vinh Hao Expressway JSC               | 122,289,738,487           | -                        | 150,975,053,554           | -                        |
| DCC Construction Investment JSC                 | 71,010,405,813            | -                        | -                         | -                        |
| Sai Gon - My Thuan Expressway BOT Co., Ltd.     | 42,062,906,814            | -                        | -                         | -                        |
| Bac Giang - Lang Son BOT JSC                    | 42,018,045,897            | -                        | 54,876,751,727            | -                        |
| Dong Dang - Tra Linh Expressway JSC             | 16,780,623,242            | -                        | 34,322,956,453            | -                        |
| ICV Vietnam Investment and Construction JSC     | 16,557,371,778            | -                        | 41,336,182,831            | -                        |
| BOT Trung Luong - My Thuan JSC                  | 15,911,078,612            | -                        | 15,636,663,282            | -                        |
| Phuoc Tuong Phu Gia BOT JSC                     | 12,173,122,120            | -                        | 29,042,558,120            | -                        |
| Khanh Hoa Deo Ca BOT Investment JSC             | 10,588,386,295            | -                        | 6,697,801,295             | -                        |
| Deo Ca Expressway Operation and Maintenance JSC | 887,479,956               | -                        | 730,978,138               | -                        |
| Dong Dang – Tra Linh Phase 2 Expressway JSC     | 862,653,918               | -                        | -                         | -                        |
| <b>Third parties</b>                            | <b>224,537,724,481</b>    | <b>12,438,332,482</b>    | <b>301,681,107,155</b>    | <b>11,035,892,482</b>    |
| Project Management Unit - 2                     | 100,318,183,297           | -                        | 84,047,718,395            | -                        |
| DCC Construction Investment JSC                 | -                         | -                        | 65,791,060,046            | -                        |
| Others                                          | 124,219,541,184           | 12,438,332,482           | 151,842,328,714           | 11,035,892,482           |
| <b>Total</b>                                    | <b>1,205,877,073,421</b>  | <b>12,438,332,482</b>    | <b>1,339,468,925,392</b>  | <b>11,035,892,482</b>    |

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

## 3. TRADE ACCOUNTS RECEIVABLES

## b) Long – term trade accounts receivable

|                       | 30.06.2026           |           | 01.01.2026           |           |
|-----------------------|----------------------|-----------|----------------------|-----------|
|                       | Book value<br>VND    | Provision | Book value<br>VND    | Provision |
| Related parties       | 3,094,427,531        | -         | 3,094,427,531        | -         |
| Deo Ca Investment JSC | 3,094,427,531        | -         | 3,094,427,531        | -         |
|                       |                      | -         |                      | -         |
| <b>Total</b>          | <b>3,094,427,531</b> | <b>-</b>  | <b>3,094,427,531</b> | <b>-</b>  |
|                       |                      | =         |                      | =         |



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

**4. PREPAYMENTS TO SUPPLIERS**

**a)Short – term prepayments to suppliers**

|                                                                       | <b>30.06.2026</b><br><b>VND</b> | <b>01.01.2026</b><br><b>VND</b> |
|-----------------------------------------------------------------------|---------------------------------|---------------------------------|
| <b>Third parties</b>                                                  | <b>83,207,424,363</b>           | <b>29,754,501,945</b>           |
| Trung Hai Construction and Investment JSC                             | 14,970,422,805                  | -                               |
| International Investment Construction and Trading Joint Stock Company | 9,600,297,660                   | 926,667,000                     |
| Others                                                                | 58,636,703,898                  | 28,827,834,945                  |
| <b>Total</b>                                                          | <b>83,207,424,363</b>           | <b>29,754,501,945</b>           |

**b)Long – term prepayments to suppliers**

|                                                | <b>30.06.2026</b><br><b>VND</b> | <b>01.01.2026</b><br><b>VND</b> |
|------------------------------------------------|---------------------------------|---------------------------------|
| <b>Third parties</b>                           | <b>208,896,265,064</b>          | <b>158,149,293,779</b>          |
| Hoang Long Construction Investment Corporation | 163,143,390,644                 | 158,149,293,779                 |
| Long Giang Construction Foundation JSC         | 45,752,874,420                  | -                               |
| <b>Total</b>                                   | <b>208,896,265,064</b>          | <b>158,149,293,779</b>          |

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

**5. OTHER RECEIVABLES**

**a) Other short-term receivables**

|                                             | <b>30.06.2026</b>      |                    | <b>01.01.2026</b>      |                    |
|---------------------------------------------|------------------------|--------------------|------------------------|--------------------|
|                                             | <b>Book value</b>      | <b>Provision</b>   | <b>Book value</b>      | <b>Provision</b>   |
|                                             | <b>VND</b>             | <b>VND</b>         | <b>VND</b>             | <b>VND</b>         |
| <b>Dividends and profits receivable</b>     | <b>17,753,831,045</b>  | -                  | -                      | -                  |
| <b>Related parties</b>                      | <b>17,753,831,045</b>  | -                  | -                      | -                  |
| Phuoc Tuong Phu Gia BOT JSC                 | 17,753,831,045         | -                  | -                      | -                  |
| <b>Advances</b>                             | <b>28,789,741,233</b>  | -                  | <b>19,031,542,551</b>  | -                  |
| <b>Deposits</b>                             | -                      | -                  | <b>4,271,861,373</b>   | -                  |
| <b>Related parties</b>                      | -                      | -                  | <b>100,000,000</b>     | -                  |
| Deo Ca Group JSC                            | -                      | -                  | 100,000,000            | -                  |
| <b>Third parties</b>                        | -                      | -                  | <b>4,171,861,373</b>   | -                  |
| VietNam International Leasing Co., Ltd      | -                      | -                  | 2,622,675,000          | -                  |
| Chailease International Leasing Co., Ltd    | -                      | -                  | 964,969,373            | -                  |
| Others                                      | -                      | -                  | 584,217,000            | -                  |
| <b>Capital Contribution receivables</b>     | <b>110,151,200,000</b> | -                  | <b>25,422,000,000</b>  | -                  |
| <b>Related parties</b>                      | <b>110,151,200,000</b> | -                  | <b>25,422,000,000</b>  | -                  |
| Dong Dang - Tra Linh Expressway JSC         | 97,151,200,000         | -                  | 6,422,000,000          | -                  |
| Bac Giang - Lang Son BOT JSC                | 11,500,000,000         | -                  | 1,500,000,000          | -                  |
| Deo Ca Investment JSC                       | 1,500,000,000          | -                  | 17,500,000,000         | -                  |
| <b>Others</b>                               | <b>224,570,590,288</b> | <b>873,033,836</b> | <b>224,581,328,112</b> | <b>873,033,836</b> |
| <b>Related parties</b>                      | <b>220,963,863,494</b> | -                  | <b>20,890,141,962</b>  | -                  |
| DCC Construction JSC (*)                    | 200,017,435,616        | -                  | -                      | -                  |
| Deo Ca Investment JSC                       | 14,881,361,082         | -                  | 14,881,361,082         | -                  |
| Deo Ca Group JSC                            | 6,008,780,880          | -                  | 6,008,780,880          | -                  |
| ICV Vietnam Investment and Construction JSC | 56,285,916             | -                  | -                      | -                  |
| <b>Third parties</b>                        | <b>3,606,726,794</b>   | <b>873,033,836</b> | <b>203,691,186,150</b> | <b>873,033,836</b> |
| Road Management Authority III               | 837,818,000            | 837,818,000        | 837,818,000            | 837,818,000        |
| DCC Construction JSC (*)                    | -                      | -                  | 200,017,435,616        | -                  |
| Others                                      | 2,768,908,794          | 35,215,836         | 2,835,932,534          | 35,215,836         |
| <b>Total</b>                                | <b>381,265,362,566</b> | <b>873,033,836</b> | <b>273,306,732,036</b> | <b>873,033,836</b> |





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**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued)****5. OTHER RECEIVABLES (continued)****a) Other short-term receivables**

(\*) The amount received from the transfer of shares from DCC 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**

|                                               | <b>30.06.2026</b>         |                          | <b>01.01.2026</b>         |                          |
|-----------------------------------------------|---------------------------|--------------------------|---------------------------|--------------------------|
|                                               | <b>Book value<br/>VND</b> | <b>Provision<br/>VND</b> | <b>Book value<br/>VND</b> | <b>Provision<br/>VND</b> |
| <b>Deposits</b>                               | <b>4,912,831,373</b>      | -                        | -                         | -                        |
| <b>Related parties</b>                        | <b>100,000,000</b>        | -                        | -                         | -                        |
| Deo Ca Group JSC                              | 100,000,000               | -                        | -                         | -                        |
| <b>Third parties</b>                          | <b>4,812,831,373</b>      | -                        | -                         | -                        |
| VietNam International Leasing Company Limited | 3,263,645,000             | -                        | -                         | -                        |
| Chailease International Leasing Co., Ltd      | 964,969,373               | -                        | -                         | -                        |
| Others                                        | 584,217,000               | -                        | -                         | -                        |
|                                               | <hr/>                     | <hr/>                    | <hr/>                     | <hr/>                    |
| <b>Total</b>                                  | <b>4,912,831,373</b>      | -                        | -                         | -                        |
|                                               | <hr/>                     | <hr/>                    | <hr/>                     | <hr/>                    |



**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK B 09a-DN**

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

**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued)****6. DOUBTFUL DEBTS****Total amount of receivables that are overdue or not yet overdue but are difficult to recover:**

|                                     | <b>30.06.2026</b>      |                    |                         | <b>01.01.2026</b>      |                    |                         |
|-------------------------------------|------------------------|--------------------|-------------------------|------------------------|--------------------|-------------------------|
|                                     | <b>Historical cost</b> | <b>Recoverable</b> | <b>Provision</b>        | <b>Historical cost</b> | <b>Recoverable</b> | <b>Provision</b>        |
|                                     | <b>VND</b>             | <b>VND</b>         | <b>VND</b>              | <b>VND</b>             | <b>VND</b>         | <b>VND</b>              |
| <b>Trade receivables</b>            | <b>12,438,332,482</b>  | <b>-</b>           | <b>(12,438,332,482)</b> | <b>11,035,892,482</b>  | <b>-</b>           | <b>(11,035,892,482)</b> |
| 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                              | 3,879,189,420          | -                  | (3,879,189,420)         | 2,476,749,420          | -                  | (2,476,749,420)         |
| <b>Prepayments to suppliers</b>     | <b>1,301,620,413</b>   | <b>-</b>           | <b>(1,301,620,413)</b>  | <b>1,301,620,413</b>   | <b>-</b>           | <b>(1,301,620,413)</b>  |
| 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)           |
| <b>Other short-term receivables</b> | <b>873,033,836</b>     | <b>-</b>           | <b>(873,033,836)</b>    | <b>873,033,836</b>     | <b>-</b>           | <b>(873,033,836)</b>    |
| Road Management Authority 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)            |
| <b>Total</b>                        | <b>14,612,986,731</b>  | <b>-</b>           | <b>(14,612,986,731)</b> | <b>13,210,546,731</b>  | <b>-</b>           | <b>(13,210,546,731)</b> |



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

**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION  
(continued)****7. INVENTORIES**

|                      | <b>30.06.2026</b>     |                          | <b>01.01.2026</b>     |                          |
|----------------------|-----------------------|--------------------------|-----------------------|--------------------------|
|                      | <b>Cost<br/>VND</b>   | <b>Provision<br/>VND</b> | <b>Cost<br/>VND</b>   | <b>Provision<br/>VND</b> |
| Work in progress (*) | 24,526,553,636        | -                        | 32,161,463,979        | -                        |
| Raw materials        | 11,254,040,396        | -                        | 12,516,291,990        | -                        |
| Tools and supplies   | 169,526,292           | -                        | 203,668,292           | -                        |
| Finished products    | 37,717,904            | -                        | 33,485,448            | -                        |
| Goods                | 8,640,000             | -                        | -                     | -                        |
| <b>Total</b>         | <b>35,996,478,228</b> | <b>-</b>                 | <b>44,914,909,709</b> | <b>-</b>                 |

(\*) 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**

|                                         | <b>30.06.2026<br/>VND</b> | <b>01.01.2026<br/>VND</b> |
|-----------------------------------------|---------------------------|---------------------------|
| Vehicle repair costs, vehicle insurance | 657,215,174               | 1,095,368,006             |
| Tools and equipment                     | 660,934,037               | 247,885,853               |
| Others                                  | 1,848,093,403             | 624,517,139               |
| <b>Total</b>                            | <b>3,166,242,614</b>      | <b>1,967,770,998</b>      |

**b) Long-term prepaid expenses**

|                                         | <b>30.06.2026<br/>VND</b> | <b>01.01.2026<br/>VND</b> |
|-----------------------------------------|---------------------------|---------------------------|
| Vehicle repair costs, vehicle insurance | 61,874,762                | 56,771,357                |
| Others                                  | 1,665,932,938             | 1,605,824,686             |
| <b>Total</b>                            | <b>1,727,807,700</b>      | <b>1,662,596,043</b>      |

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

9. TANGIBLE FIXED ASSETS

|                                        | Plant and<br>buildings<br>VND | Machinery<br>VND       | Motor vehicles<br>VND  | Office<br>equipment<br>VND | Total<br>VND           |
|----------------------------------------|-------------------------------|------------------------|------------------------|----------------------------|------------------------|
| <b>HISTORICAL COST</b>                 |                               |                        |                        |                            |                        |
| 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             | -                             | 167,914,760            | 11,604,815,988         | -                          | 11,772,730,748         |
| Purchase during the period             | -                             | 167,914,760            | 11,604,815,988         | -                          | 11,772,730,748         |
| 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            |
| <b>As at 30.06.2026</b>                | <b>80,783,603,659</b>         | <b>129,746,821,158</b> | <b>108,504,850,477</b> | <b>864,718,992</b>         | <b>319,899,994,286</b> |
| <b>ACCUMULATED DEPRECIATION</b>        |                               |                        |                        |                            |                        |
| 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             | 2,059,318,596                 | 7,828,968,914          | 4,513,053,875          | 34,973,762                 | 14,436,315,147         |
| Increase during the period             | 2,059,318,596                 | 7,828,968,914          | 4,513,053,875          | 34,973,762                 | 14,436,315,147         |
| 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            |
| <b>As at 30.06.2026</b>                | <b>20,479,286,106</b>         | <b>47,062,655,373</b>  | <b>63,618,038,360</b>  | <b>706,885,002</b>         | <b>131,866,864,841</b> |
| <b>NET BOOK VALUE</b>                  |                               |                        |                        |                            |                        |
| As at 01.01.2026                       | 62,363,636,149                | 90,345,219,939         | 37,795,050,004         | 192,807,752                | 190,696,713,844        |
| <b>As at 30.06.2026</b>                | <b>60,304,317,553</b>         | <b>82,684,165,785</b>  | <b>44,886,812,117</b>  | <b>157,833,990</b>         | <b>188,033,129,445</b> |

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

VND 57,778,945,524  
VND 42,441,620,165





**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANYB 09a-DN**

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

**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION  
(continued)****9. TANGIBLE FIXED ASSETS(continued)**

- Details of existing tangible fixed assets during the period with individual values representing 10% or more of the total value of tangible fixed assets.

| Assets name               | Historical cost<br>VND | Accumulated depreciation<br>VND | Net book value<br>VND |
|---------------------------|------------------------|---------------------------------|-----------------------|
| Practical Training Center | 33,445,700,134         | 3,456,055,677                   | 29,989,644,457        |

**10. FINANCE LEASE FIXED ASSETS**

|                                 | Machinery,<br>equipment<br>VND | Transportation<br>equipment<br>VND | Total<br>VND   |
|---------------------------------|--------------------------------|------------------------------------|----------------|
| <b>HISTORICAL COST</b>          |                                |                                    |                |
| As at 01.01.2026                | 14,788,552,188                 | 33,752,596,762                     | 48,541,148,950 |
| Increase during the period      | -                              | 5,359,175,080                      | 5,359,175,080  |
| Lease during the period         | -                              | 5,359,175,080                      | 5,359,175,080  |
| Decrease during the period      | -                              | -                                  | -              |
| Decrease during the period      |                                |                                    |                |
| As at 30.06.2026                | 14,788,552,188                 | 39,111,771,842                     | 53,900,324,030 |
| <b>ACCUMULATED DEPRECIATION</b> |                                |                                    |                |
| As at 01.01.2026                | 2,519,623,323                  | 4,369,922,880                      | 6,889,546,203  |
| Increase during the period      | 904,713,804                    | 2,163,342,301                      | 3,068,056,105  |
| Increase during the period      | 904,713,804                    | 2,163,342,301                      | 3,068,056,105  |
| Decrease during the period      |                                |                                    |                |
| Return of leased assets         |                                |                                    |                |
| As at 30.06.2026                | 3,424,337,127                  | 6,533,265,181                      | 9,957,602,308  |
| <b>NET BOOK VALUE</b>           |                                |                                    |                |
| As at 01.01.2026                | 12,268,928,865                 | 29,382,673,882                     | 41,651,602,747 |
| As at 30.06.2026                | 11,364,215,061                 | 32,578,506,661                     | 43,942,721,722 |

The additional rental income is recognized as an expense during the period: VND 0

- Basis for determining the additional rental income: Financial lease agreements
- Details of existing finance lease fixed assets during the period with individual values representing 10% or more of the total value of finance lease fixed assets: None
- Terms of lease extension or the right to purchase assets: After the conclusion of the financial lease agreement, the lessee has the right to purchase the asset as agreed upon in the contract.

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

**11. INTANGIBLE FIXED ASSETS**

|                                 | Land use<br>rights<br>VND | Computer<br>software<br>VND | Total<br>VND  |
|---------------------------------|---------------------------|-----------------------------|---------------|
| <b>HISTORICAL COST</b>          |                           |                             |               |
| 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 30.06.2026                | 7,569,274,113             | 100,000,000                 | 7,669,274,113 |
| <b>ACCUMULATED DEPRECIATION</b> |                           |                             |               |
| As at 01.01.2026                | -                         | 78,916,679                  | 78,916,679    |
| Increase during the period      |                           | 5,500,002                   | 5,500,002     |
| Increase during the period      | -                         | 5,500,002                   | 5,500,002     |
| Decrease during the period      |                           |                             |               |
| Liquidation, transfer           | -                         | -                           | -             |
| As at 30.06.2026                | -                         | 84,416,681                  | 84,416,681    |
| <b>NET BOOK VALUE</b>           |                           |                             |               |
| As at 01.01.2026                | 7,569,274,113             | 21,083,321                  | 7,590,357,434 |
| As at 30.06.2026                | 7,569,274,113             | 15,583,319                  | 7,584,857,432 |

- Ending net book value at the end of the period of intangible fixed assets were pledged as collateral assets for borrowings:

- Historical cost of intangible fixed assets at the end of the year which have been fully depreciated but are still in use: VND 45,000,000

- Details of existing intangible fixed assets during the period with individual values representing 10% or more of the total value of intangible fixed assets:

| Assets name                                                                                                        | Historical<br>cost<br>VND | Accumulated<br>depreciation<br>VND | Net book<br>value<br>VND |
|--------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------------------|--------------------------|
| Land Use Rights Certificate for Land Plot<br>No. 175, Map Sheet No. 23, Lot 04-A10,<br>Van Tuong Residential Area. | 7,569,274,113             | -                                  | 7,569,274,113            |



**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANYB 09a-DN**

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

**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION**  
**(continued)**
**12. CONSTRUCTION IN PROGRESS**

|                          | 30.06.2026<br>VND    | 01.01.2026<br>VND    |
|--------------------------|----------------------|----------------------|
| Purchase of fixed assets | 981,481,481          | 2,924,166,667        |
| Construction in progress | 1,836,422,238        | 451,946,812          |
| <b>Total</b>             | <b>2,817,903,719</b> | <b>3,376,113,479</b> |

**13. OTHER ASSETS**

|               | 30.06.2026<br>VND     | 01.01.2026<br>VND     |
|---------------|-----------------------|-----------------------|
| Term deposits | 32,544,277,261        | 15,141,268,469        |
| <b>Total</b>  | <b>32,544,277,261</b> | <b>15,141,268,469</b> |

Term deposits with maturities of no more than 03 months are pledged or restricted as collateral to secure the Company's obligations under construction contracts and credit agreements.

**14. SHORT-TERM TRADE PAYABLE**

|                                                 | 30.06.2026<br>VND      | 01.01.2026<br>VND      |
|-------------------------------------------------|------------------------|------------------------|
| <b>Related parties</b>                          | <b>149,231,925,261</b> | <b>66,446,681,723</b>  |
| Deo Ca Group JSC                                | 39,827,485,321         | 24,690,701,270         |
| ICV Vietnam Investment and Construction JSC     | 57,146,764,322         | 31,647,657,478         |
| Deo Ca Expressway Operation and Maintenance JSC | 13,403,444,832         | 4,974,227,480          |
| Deo Ca Security JSC                             | 6,069,008,648          | 5,134,095,495          |
| DCC Construction Investment JSC                 | 31,991,367,450         | -                      |
| Vietnam Traffic Service and Trading JSC         | 793,854,688            | -                      |
| <b>Third parties</b>                            | <b>193,066,527,786</b> | <b>259,057,644,446</b> |
| DCC Construction Investment JSC                 | -                      | 25,014,018,606         |
| Hoang Long Construction Investment Corporation  | 23,145,921,829         | 38,902,876,698         |
| Long Giang Construction Foundation JSC          | 42,102,956,840         | 40,050,000             |
| Others                                          | 127,817,649,117        | 195,100,699,142        |
| <b>Total</b>                                    | <b>342,298,453,047</b> | <b>325,504,326,169</b> |

**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANYB 09a-DN**

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

**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION  
(continued)****15. ADVANCES FROM CUSTOMERS****a) Short-term advances from customers**

|                                             | 30.06.2026<br>VND     | 01.01.2026<br>VND      |
|---------------------------------------------|-----------------------|------------------------|
| <b>Related parties</b>                      | -                     | <b>442,890,297</b>     |
| Dong Dang – Tra Linh Phase 2 Expressway JSC | -                     | 442,890,297            |
| <b>Third parties</b>                        | <b>31,908,152,063</b> | <b>102,348,333,163</b> |
| Ho Chi Minh Road Project Management Board   | 26,909,559,000        | 30,706,000,000         |
| Project Management Unit 85                  | -                     | 67,022,908,000         |
| Others                                      | 4,998,593,063         | 4,619,425,163          |
| <b>Total</b>                                | <b>31,908,152,063</b> | <b>102,791,223,460</b> |

**b) Long-term advances from customers**

|                                                                     | 30.06.2026<br>VND      | 01.01.2026<br>VND      |
|---------------------------------------------------------------------|------------------------|------------------------|
| <b>Related parties</b>                                              | <b>584,373,243,471</b> | <b>507,937,125,175</b> |
| Dong Dang – Tra Linh Phase 2 Expressway JSC (ii)                    | 301,355,000,000        | 341,355,000,000        |
| Dong Dang - Tra Linh Expressway JSC (i)                             | 185,450,849,024        | 166,582,125,175        |
| Sai Gon - My Thuan Expressway BOT Co., Ltd.                         | 97,567,394,447         | -                      |
| <b>Third parties</b>                                                | <b>131,854,583,000</b> | <b>-</b>               |
| Da Nang Priority Infrastructure Investment Projects Management Unit | 72,523,419,000         | -                      |
| Project Management Unit 85                                          | 59,331,164,000         | -                      |
| <b>Total</b>                                                        | <b>716,227,826,471</b> | <b>507,937,125,175</b> |

- (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.



**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY B 09a-DN**

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

**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued)****16. TAXES AND OTHER PAYABLES, RECEIVABLES TO THE STATE BUDGET****a) Short-term taxes and other payables to the State Budget**

|                      | 01.01.2026<br>VND     | Payable during<br>the period<br>VND | Payment during<br>the period<br>VND | 30.06.2026<br>VND     |
|----------------------|-----------------------|-------------------------------------|-------------------------------------|-----------------------|
| Corporate income tax | 67,559,418,716        | 30,672,693,928                      | 72,641,750,117                      | 25,590,362,527        |
| Value added tax      | 22,726,870,909        | 22,680,980,759                      | 32,224,932,674                      | 13,182,918,994        |
| Personal income tax  | 390,376,658           | 38,567,165                          | 428,943,823                         | -                     |
| Resources tax        | -                     | 5,068,000                           | 5,068,000                           | -                     |
| Other taxes          | -                     | 76,743,441                          | 76,743,441                          | -                     |
| <b>Total</b>         | <b>90,676,666,283</b> | <b>53,474,053,293</b>               | <b>105,377,438,055</b>              | <b>38,773,281,521</b> |

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

|                     | 01.01.2026<br>VND | Receivable during<br>the period<br>VND | Received during<br>the period<br>VND | 30.06.2026<br>VND  |
|---------------------|-------------------|----------------------------------------|--------------------------------------|--------------------|
| Personal income tax | -                 | 122,766,577                            | -                                    | 122,766,577        |
|                     | -                 | <b>122,766,577</b>                     | -                                    | <b>122,766,577</b> |

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.

**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANYB 09a-DN**

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

**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION  
(continued)****17. PAYABLE TO EMPLOYEES**

|                      | <b>30.06.2026<br/>VND</b> | <b>01.01.2026<br/>VND</b> |
|----------------------|---------------------------|---------------------------|
| Payable to employees | 15,251,611,548            | 25,680,247,610            |
| <b>Total</b>         | <b>15,251,611,548</b>     | <b>25,680,247,610</b>     |

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

**18. SHORT-TERM ACCRUED EXPENSES**

|                                                  | <b>30.06.2026<br/>VND</b> | <b>01.01.2026<br/>VND</b> |
|--------------------------------------------------|---------------------------|---------------------------|
| Accrued costs for construction package           | 99,726,931,296            | 55,523,003,997            |
| Accrued expenses tunnel operating, tool stations | 1,720,165,692             | 10,880,497,374            |
| Accrued interest expenses                        | 310,094,928               | 709,574,677               |
| <b>Total</b>                                     | <b>101,757,191,916</b>    | <b>67,113,076,048</b>     |

**19. UNEARNED REVENUES****a) Short-term unearned revenues**

|                      | <b>30.06.2026<br/>VND</b> | <b>01.01.2026<br/>VND</b> |
|----------------------|---------------------------|---------------------------|
| Advances for revenue | 1,100,000,000             | 1,100,000,000             |
| Others               | -                         | 94,181,818                |
| <b>Total</b>         | <b>1,100,000,000</b>      | <b>1,194,181,818</b>      |

**b) Long-term unearned revenues**

|                      | <b>30.06.2026<br/>VND</b> | <b>01.01.2026<br/>VND</b> |
|----------------------|---------------------------|---------------------------|
| Advances for revenue | 4,950,000,000             | 5,500,000,000             |
| Others               | 27,684,506                | 35,100,416                |
| <b>Total</b>         | <b>4,977,684,506</b>      | <b>5,535,100,416</b>      |



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

**20. SHORT-TERM OTHER PAYABLES**

|                                             | <b>30.06.2026</b>    | <b>01.01.2026</b>      |
|---------------------------------------------|----------------------|------------------------|
|                                             | <b>VND</b>           | <b>VND</b>             |
| <b>Union funds</b>                          | <b>739,778,320</b>   | <b>455,155,725</b>     |
| <b>Advances</b>                             | <b>196,506,891</b>   | <b>237,755,371</b>     |
| <b>Payables for the share transfer</b>      | <b>-</b>             | <b>495,400,000,000</b> |
| <b>Related parties</b>                      | <b>-</b>             | <b>495,400,000,000</b> |
| Deo Ca Group JSC                            | <b>-</b>             | <b>495,400,000,000</b> |
| <b>Others</b>                               | <b>7,406,897,700</b> | <b>11,706,964,459</b>  |
| <b>Related parties</b>                      | <b>1,118,193,039</b> | <b>4,766,647,791</b>   |
| Deo Ca Group JSC                            | <b>1,039,755,204</b> | <b>4,679,845,956</b>   |
| ICV Vietnam Investment and Construction JSC | <b>78,437,835</b>    | <b>86,801,835</b>      |
| <b>Third parties</b>                        | <b>6,288,704,661</b> | <b>6,940,316,668</b>   |
| France Emulsion Viet Nam Co., Ltd           | <b>1,606,087,366</b> | <b>1,606,087,366</b>   |
| Others                                      | <b>4,682,617,295</b> | <b>5,334,229,302</b>   |
| <b>Total</b>                                | <b>8,343,182,911</b> | <b>507,799,875,555</b> |

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

**21. BORROWINGS AND FINANCE LEASE LIABILITIES**

**a) Short-term borrowings and finance lease liabilities**

|                                                        | 30.06.2026             | During the period              |                        |                        | 01.01.2026             |
|--------------------------------------------------------|------------------------|--------------------------------|------------------------|------------------------|------------------------|
|                                                        |                        | Long-term loan to maturity (*) | Increase               | Decrease               |                        |
|                                                        | VND                    | VND                            | VND                    | VND                    | VND                    |
| <b>Third parties</b>                                   | <b>196,775,747,385</b> | <b>9,759,335,929</b>           | <b>158,222,707,098</b> | <b>421,947,346,463</b> | <b>450,741,050,821</b> |
| Vietinbank - Da Nang Branch                            | 178,175,846,762        | 247,386,283                    | 158,222,707,098        | 229,609,034,926        | 249,314,788,307        |
| TPBank - Thang Long Ha Noi Branch                      | 4,416,582,564          | 2,208,291,282                  | -                      | 94,971,162,382         | 97,179,453,664         |
| VPBank                                                 | -                      | -                              | -                      | 90,745,978,912         | 90,745,978,912         |
| VietNam International Leasing Company Limited          | 5,291,717,782          | 3,205,994,512                  | -                      | 2,085,723,270          | 4,171,446,540          |
| BIDV - South Hanoi Branch                              | 3,780,000,000          | 1,890,000,000                  | -                      | 1,890,000,000          | 3,780,000,000          |
| Chailease International Leasing Co., Ltd               | 2,704,846,905          | 1,004,287,166                  | -                      | 1,442,070,287          | 3,142,630,026          |
| BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch    | 1,722,477,972          | 861,238,986                    | -                      | 861,238,986            | 1,722,477,972          |
| Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch | 684,275,400            | 342,137,700                    | -                      | 342,137,700            | 684,275,400            |
| <b>Total</b>                                           | <b>196,775,747,385</b> | <b>9,759,335,929</b>           | <b>158,222,707,098</b> | <b>421,947,346,463</b> | <b>450,741,050,821</b> |

**Overdue borrowings and finance lease liabilities: None**



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

**21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)**

**b) Long-term borrowings and finance lease liabilities**

|                                                        | 30.06.2026            | During the period    |                      |                                | 01.01.2026            |
|--------------------------------------------------------|-----------------------|----------------------|----------------------|--------------------------------|-----------------------|
|                                                        |                       | Increase             | Decrease             | Long-term loan to maturity (*) |                       |
|                                                        | VND                   | VND                  | VND                  | VND                            | VND                   |
| <b>Over 1 year to 5 years</b>                          | <b>35,212,587,609</b> | <b>5,809,014,708</b> | <b>1,003,448,615</b> | <b>9,759,335,929</b>           | <b>40,166,357,445</b> |
| <b>Third parties</b>                                   | <b>35,212,587,609</b> | <b>5,809,014,708</b> | <b>1,003,448,615</b> | <b>9,759,335,929</b>           | <b>40,166,357,445</b> |
| TPBank - Thang Long Ha Noi Branch                      | 4,647,747,456         | -                    | -                    | 2,208,291,282                  | 6,856,038,738         |
| BIDV - South Hanoi Branch                              | 4,445,000,000         | -                    | -                    | 1,890,000,000                  | 6,335,000,000         |
| VietNam International Leasing Company Limited          | 16,894,888,086        | 5,809,014,708        | 1,003,448,615        | 3,205,994,512                  | 15,295,316,505        |
| BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch    | 1,627,182,179         | -                    | -                    | 861,238,986                    | 2,488,421,165         |
| Chailease International Leasing Co., Ltd               | 3,596,772,043         | -                    | -                    | 1,004,287,166                  | 4,601,059,209         |
| Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch | 2,038,549,150         | -                    | -                    | 342,137,700                    | 2,380,686,850         |
| Vietinbank - Da Nang Branch                            | 1,962,448,695         | -                    | -                    | 247,386,283                    | 2,209,834,978         |
| <b>Total</b>                                           | <b>35,212,587,609</b> | <b>5,809,014,708</b> | <b>1,003,448,615</b> | <b>9,759,335,929</b>           | <b>40,166,357,445</b> |

Overdue borrowings and finance lease liabilities: None





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

**21. 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>                         |
|------------------------------------|---------------------|-----------------|---------------------------------------|
|                                    |                     | 2027            | Banks and Financial leasing companies |
| Medium-Term Debt Agreements of HHV | 9,759,335,929       |                 |                                       |

**c) The financial lease liabilities that have been paid**

|                                                        | For the 6-month period ended<br>30.06.2026                   |                              |                                  | For the 6-month period ended<br>30.6.2025                    |                              |                                  |
|--------------------------------------------------------|--------------------------------------------------------------|------------------------------|----------------------------------|--------------------------------------------------------------|------------------------------|----------------------------------|
|                                                        | The total<br>amount of<br>financial lease<br>payments<br>VND | Pay lease<br>interest<br>VND | Pay the<br>principal debt<br>VND | The total<br>amount of<br>financial lease<br>payments<br>VND | Pay lease<br>interest<br>VND | Pay the<br>principal debt<br>VND |
| <b>Over 1 year to 5 years</b>                          | <b>7,026,922,847</b>                                         | <b>1,292,303,989</b>         | <b>5,734,618,858</b>             | <b>3,916,617,688</b>                                         | <b>389,544,314</b>           | <b>3,527,073,374</b>             |
| <b>Third parties</b>                                   |                                                              |                              |                                  |                                                              |                              |                                  |
| Chailease International Leasing Co., Ltd               | 1,731,207,464                                                | 289,137,177                  | 1,442,070,287                    | 1,065,454,568                                                | 179,150,180                  | 886,304,388                      |
| BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch    | 1,013,067,251                                                | 151,828,265                  | 861,238,986                      | 1,062,557,914                                                | 201,318,928                  | 861,238,986                      |
| Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch | 446,278,097                                                  | 104,140,397                  | 342,137,700                      | 249,139,444                                                  | 2,489,444                    | 246,650,000                      |
| VietNam International Leasing Company Limited          | 3,836,370,035                                                | 747,198,150                  | 3,089,171,885                    | 1,539,465,762                                                | 6,585,762                    | 1,532,880,000                    |
| <b>Total</b>                                           | <b>7,026,922,847</b>                                         | <b>1,292,303,989</b>         | <b>5,734,618,858</b>             | <b>3,916,617,688</b>                                         | <b>389,544,314</b>           | <b>3,527,073,374</b>             |

**V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued)****21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)****Additional presentation of short-term loan contracts:**

| No. | Lenders                     | Limit/Loan amount (VND) | Maturity                                                  | Interest rate                               | Form of security                                                                                                           |
|-----|-----------------------------|-------------------------|-----------------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| 1   | Vietinbank - Da Nang Branch | 200,000,000,000         | According to each debt receipt but not more than 9 months | Stated in each debt acknowledgment contract | - Transportation vehicles, stocks, real estate;<br>- 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;<br>- Rights to collect debts from credit agreements granted by Vietinbank. |

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

**21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)**

**Additional presentation of long-term loan contracts:**

| No. | Lenders                                                | Limit/Loan amount (VND) | Maturity      | Interest rate                                                                | Form of security     |
|-----|--------------------------------------------------------|-------------------------|---------------|------------------------------------------------------------------------------|----------------------|
| 1   | TPBank                                                 | 41,804,000,000          | 60-72 months  | 8%/year to 27 January 2022, then adjusted according to the adjustment period | Loan-acquired assets |
| 2   | BIDV - South Hanoi Branch                              | 18,935,000,000          | 60 months     | According to each loan agreement                                             | Loan-acquired assets |
| 3   | Vietinbank - Da Nang Branch                            | 9,312,000,000           | 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 Company Limited          | 29,555,301,515          | 48- 60 months | 6.8%/ year                                                                   | Deposits             |



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

22. OWNER'S EQUITY

Change in owner's equity

|                                                             | Owners' capital<br>VND   | Share premium<br>VND | Investment and<br>development<br>fund<br>VND | Reserve Fund<br>for Additional<br>Charter Capital<br>VND | Undistributed<br>earnings<br>VND | Total<br>VND             |
|-------------------------------------------------------------|--------------------------|----------------------|----------------------------------------------|----------------------------------------------------------|----------------------------------|--------------------------|
| <b>As at 01.01.2025</b>                                     | <b>4,322,555,280,000</b> | <b>6,079,662,000</b> | <b>8,822,456,079</b>                         | <b>1,739,172,300</b>                                     | <b>392,144,735,679</b>           | <b>4,731,341,306,058</b> |
| Capital increased during the period                         | 415,000,000,000          | -                    | -                                            | -                                                        | -                                | 415,000,000,000          |
| Profit for the period                                       | -                        | -                    | -                                            | -                                                        | 113,910,477,565                  | 113,910,477,565          |
| Remuneration Board of Directors and<br>Board of Supervision | -                        | -                    | -                                            | -                                                        | (974,806,452)                    | (974,806,452)            |
| Appropriation to development<br>investment fund             | -                        | -                    | 5,000,000,000                                | -                                                        | (5,000,000,000)                  | -                        |
| Reserve Fund for Additional Charter<br>Capital              | -                        | -                    | 1,739,172,300                                | (1,739,172,300)                                          | -                                | -                        |
| <b>As at 30 June 2025</b>                                   | <b>4,737,555,280,000</b> | <b>6,079,662,000</b> | <b>15,561,628,379</b>                        | <b>-</b>                                                 | <b>500,080,406,792</b>           | <b>5,259,276,977,171</b> |
| <b>As at 01.01.2026</b>                                     | <b>4,974,330,030,000</b> | <b>5,364,062,000</b> | <b>15,561,628,379</b>                        | <b>-</b>                                                 | <b>436,248,154,826</b>           | <b>5,431,503,875,205</b> |
| Capital increased during the period                         | 497,332,930,000          | (175,900,000)        | -                                            | -                                                        | -                                | 497,157,030,000          |
| Profit for the period                                       | -                        | -                    | -                                            | -                                                        | 138,569,009,746                  | 138,569,009,746          |
| Appropriation to development<br>investment fund             | -                        | -                    | 5,000,000,000                                | -                                                        | (5,000,000,000)                  | -                        |
| Appropriation to reward and welfare<br>fund                 | -                        | -                    | -                                            | -                                                        | (2,859,000,000)                  | (2,859,000,000)          |
| <b>As at 30.06.2026</b>                                     | <b>5,471,662,960,000</b> | <b>5,188,162,000</b> | <b>20,561,628,379</b>                        | <b>-</b>                                                 | <b>566,958,164,572</b>           | <b>6,064,370,914,951</b> |

- (1) According to Resolution No. 02/2026/NQ-ĐHĐCĐ dated 22 May 2026, the General Meeting of Shareholders (GMS) approved the appropriation to the Company's Investment and Development Fund with an amount of VND 5,000,000,000.
- (2) According to Resolution No. 02/2026/NQ-ĐHĐCĐ dated 22 May 2026, the General Meeting of Shareholders (GMS) approved the appropriation to the Company's Bonus and Welfare Fund with an amount of VND 2,859,000,000.



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(continued)

## 22. OWNER'S EQUITY (continued)

### Details of contributed capital

TANG GIANG  
OCA  
STRUCTURE  
0400101965

Infrastructure Investment Joint Stock Company with the ratio of own and vote as follows:

### Ratio of benefit

## Voting right

### Ownership and indirect voting

**- B.O.T Hai Thach Investment JSC**

Total

2.86%

13.32%

13.32%

**16.18%**

2.86%

13.35%

**13.35%**

**16.21%**

majority of members in the Board of Directors.

## Capital transactions with owners and distribution of dividends

For the 6-month period ended

**30.06.2026**

**30.6.2025**

VND

VND

- Capital contribution at the beginning of the year

- Contributed capital increased during the period

- Contributed capital decreased during the period

- Contributed capital at the end of the period

#### Dividends, distributed profits

4.974.330.030,000

497.332.930.000

101,000,000,000

5.471.662,960,000

—

4,322,555,280,000

415,000,000,000

—

4,737,555,280,000

**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANYB**  
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Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

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

**22. OWNER'S EQUITY (continued)**

**Shares**

|                                          | <b>30.06.2026</b> | <b>01.01.2026</b> |
|------------------------------------------|-------------------|-------------------|
| 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      |                   |                   |





**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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**VI. NOTES TO THE SEPARATE INTERIM STATEMENT OF INCOME**

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

|                                                                 | <b>Quater 2</b>        |                        | <b>For the six-month period ended</b> |                        |
|-----------------------------------------------------------------|------------------------|------------------------|---------------------------------------|------------------------|
|                                                                 | <b>2026</b>            | <b>2025</b>            | <b>30.6.2026</b>                      | <b>30.6.2025</b>       |
|                                                                 | <b>VND</b>             | <b>VND</b>             | <b>VND</b>                            | <b>VND</b>             |
| <b>Revenue from sales of goods and rendering of services</b>    | <b>532,229,910,550</b> | <b>507,707,288,605</b> | <b>903,118,809,859</b>                | <b>794,786,712,649</b> |
| Revenue from construction activities                            | 345,475,248,218        | 358,515,040,952        | 584,224,966,172                       | 524,151,870,096        |
| Revenue from maintenance and repair of tunnels and roads        | 160,730,289,232        | 106,286,612,803        | 267,325,910,416                       | 207,519,569,656        |
| Revenue from BOT toll stations                                  | 10,343,504,737         | 8,935,576,854          | 20,436,276,031                        | 16,821,147,225         |
| Revenue from transit provision                                  | 5,205,876,776          | 5,305,637,706          | 11,191,520,374                        | 11,201,944,604         |
| Other revenues                                                  | 10,474,991,587         | 28,664,420,290         | 19,940,136,866                        | 35,092,181,068         |
| Revenue deductions                                              | -                      | -                      | -                                     | -                      |
| <b>Net Revenue</b>                                              | <b>532,229,910,550</b> | <b>507,707,288,605</b> | <b>903,118,809,859</b>                | <b>794,786,712,649</b> |
| <b><i>In which, revenue from related parties</i></b>            | <b>359,525,062,431</b> | <b>342,697,234,767</b> | <b>631,261,549,147</b>                | <b>513,791,474,144</b> |
| <i>Revenue from maintenance and repair of tunnels and roads</i> | <i>129,392,956,441</i> | <i>100,875,370,981</i> | <i>224,973,982,255</i>                | <i>184,988,843,575</i> |
| <i>Revenue from construction activities</i>                     | <i>212,020,945,745</i> | <i>215,516,443,680</i> | <i>375,288,291,503</i>                | <i>293,700,922,450</i> |
| <i>Revenue from BOT toll stations</i>                           | <i>10,343,504,737</i>  | <i>8,935,576,854</i>   | <i>20,436,276,031</i>                 | <i>16,821,147,225</i>  |
| <i>Other revenues</i>                                           | <i>7,767,655,508</i>   | <i>17,369,843,252</i>  | <i>10,562,999,358</i>                 | <i>18,280,560,894</i>  |



**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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**VI. NOTES TO THE SEPARATE INTERIM STATEMENT OF INCOME (continued)****2. COST OF GOODS SOLD AND SERVICES RENDERED**

|                                                     | Quater 2               |                        | For the six-month period ended |                        |
|-----------------------------------------------------|------------------------|------------------------|--------------------------------|------------------------|
|                                                     | 2026<br>VND            | 2025<br>VND            | 30.6.2026<br>VND               | 30.6.2025<br>VND       |
| Cost of construction activities                     | 327,334,608,504        | 342,293,779,672        | 521,662,127,632                | 501,199,937,638        |
| Cost of maintenance and repair of tunnels and roads | 95,043,090,810         | 57,242,586,469         | 165,782,771,966                | 109,981,952,188        |
| Cost of BOT toll stations                           | 7,435,151,681          | 5,527,790,460          | 14,174,344,555                 | 11,014,454,506         |
| Cost of transit provision                           | 3,268,095,479          | 3,637,920,740          | 5,775,155,588                  | 7,547,933,219          |
| Other costs                                         | 6,131,305,935          | 21,158,284,597         | 11,469,257,602                 | 24,986,418,232         |
| <b>Total</b>                                        | <b>439,212,252,409</b> | <b>429,860,361,938</b> | <b>718,863,657,343</b>         | <b>654,730,695,783</b> |

**3. FINANCIAL INCOME**

|                                             | Quater 2              |                       | For the six-month period ended |                       |
|---------------------------------------------|-----------------------|-----------------------|--------------------------------|-----------------------|
|                                             | 2026<br>VND           | 2025<br>VND           | 30.6.2026<br>VND               | 30.6.2025<br>VND      |
| Interest income from deposits and loans     | 1,522,145,366         | 897,942,547           | 2,497,275,789                  | 1,357,461,199         |
| Profit from a Business Cooperation Contract | 284,464,054           | 13,291,842,424        | 1,324,707,963                  | 26,386,308,002        |
| Dividends, profits distributed              | 17,753,831,045        | -                     | 17,753,831,045                 | 8,000,000,000         |
| <b>Total</b>                                | <b>19,560,440,465</b> | <b>14,189,784,971</b> | <b>21,575,814,797</b>          | <b>35,743,769,201</b> |



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

4. FINANCIAL EXPENSES

|                   | Quater 2             |                      | For the six-month period ended |                       |
|-------------------|----------------------|----------------------|--------------------------------|-----------------------|
|                   | 2026                 | 2025                 | 30.6.2026                      | 30.6.2025             |
|                   | VND                  | VND                  | VND                            | VND                   |
| Interest expenses | 5,340,135,954        | 6,045,668,918        | 13,235,741,835                 | 10,982,695,767        |
| <b>Total</b>      | <b>5,340,135,954</b> | <b>6,045,668,918</b> | <b>13,235,741,835</b>          | <b>10,982,695,767</b> |

5. GENERAL AND ADMINISTRATION EXPENSES

|                                 | Quater 2              |                       | For the six-month period ended |                       |
|---------------------------------|-----------------------|-----------------------|--------------------------------|-----------------------|
|                                 | 2026                  | 2025                  | 30.6.2026                      | 30.6.2025             |
|                                 | VND                   | VND                   | VND                            | VND                   |
| Staff costs                     | 5,222,182,109         | 5,232,122,058         | 9,264,081,936                  | 9,854,200,148         |
| Outside services expense        | 2,581,157,089         | 2,759,588,171         | 4,441,873,122                  | 3,997,189,306         |
| Depreciation                    | 873,439,194           | 546,073,585           | 1,749,870,804                  | 1,090,962,784         |
| Allowance for doubtful accounts | 1,402,440,000         | -                     | 1,402,440,000                  | -                     |
| Others                          | 3,274,102,158         | 4,908,272,547         | 7,239,540,547                  | 9,038,928,456         |
| <b>Total</b>                    | <b>13,353,320,550</b> | <b>13,446,056,361</b> | <b>24,097,806,409</b>          | <b>23,981,280,694</b> |



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

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

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**VI. NOTES TO THE SEPARATE INTERIM STATEMENT OF INCOME (continued)****6. OTHER INCOME**

|                                   | <b>Quater 2</b>  |                   | <b>For the six-month period ended</b> |                   |
|-----------------------------------|------------------|-------------------|---------------------------------------|-------------------|
|                                   | <b>2026</b>      | <b>2025</b>       | <b>30.6.2026</b>                      | <b>30.6.2025</b>  |
|                                   | <b>VND</b>       | <b>VND</b>        | <b>VND</b>                            | <b>VND</b>        |
| Gains on disposal of fixed assets | -                | -                 | 828,602,693                           | -                 |
| Others                            | 7,027,794        | 94,997,978        | 7,143,244                             | 94,998,005        |
| <b>Total</b>                      | <b>7,027,794</b> | <b>94,997,978</b> | <b>835,745,937</b>                    | <b>94,998,005</b> |

**7. OTHER EXPENSES**

|                                 | <b>Quater 2</b>   |                    | <b>For the six-month period ended</b> |                    |
|---------------------------------|-------------------|--------------------|---------------------------------------|--------------------|
|                                 | <b>2026</b>       | <b>2025</b>        | <b>30.6.2026</b>                      | <b>30.6.2025</b>   |
|                                 | <b>VND</b>        | <b>VND</b>         | <b>VND</b>                            | <b>VND</b>         |
| Losses on revaluation of assets | 90,740,000        | -                  | 90,740,000                            | -                  |
| Others                          | 200               | 356,560,084        | 721,332                               | 360,516,907        |
| <b>Total</b>                    | <b>90,740,200</b> | <b>356,560,084</b> | <b>91,461,332</b>                     | <b>360,516,907</b> |

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

**8. COST OF OPERATION BY FACTOR**

|                                        | <b>Quater 2</b>        |                        | <b>For the six-month period ended</b> |                        |
|----------------------------------------|------------------------|------------------------|---------------------------------------|------------------------|
|                                        | <b>2026</b>            | <b>2025</b>            | <b>30.6.2026</b>                      | <b>30.6.2025</b>       |
|                                        | <b>VND</b>             | <b>VND</b>             | <b>VND</b>                            | <b>VND</b>             |
| Raw materials                          | 91,589,097,400         | 258,409,942,972        | 150,560,583,070                       | 389,676,806,249        |
| Staff costs                            | 106,234,202,976        | 120,608,863,723        | 196,904,483,287                       | 217,316,294,374        |
| Outside services expense               | 16,944,540,155         | 14,665,676,684         | 29,571,396,535                        | 28,402,513,504         |
| Depreciation and amortisation expenses | 8,899,874,545          | 5,580,882,526          | 17,509,871,254                        | 10,852,123,242         |
| Others                                 | 212,013,363,903        | 64,669,192,913         | 339,382,011,719                       | 88,166,403,981         |
|                                        | <b>435,681,078,979</b> | <b>463,934,558,818</b> | <b>733,928,345,865</b>                | <b>734,414,141,350</b> |

**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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**VII. NOTES TO THE SEPARATE INTERIM STATEMENT OF INCOME (continued)****9. CURRENT BUSINESS INCOME TAX**

|                                                                                     | <b>Quater 2</b>       |                       | <b>For the six-month period ended</b> |                       |
|-------------------------------------------------------------------------------------|-----------------------|-----------------------|---------------------------------------|-----------------------|
|                                                                                     | <b>2026</b>           | <b>2025</b>           | <b>30.6.2026</b>                      | <b>30.6.2025</b>      |
|                                                                                     | <b>VND</b>            | <b>VND</b>            | <b>VND</b>                            | <b>VND</b>            |
| Business income tax expense calculated on taxable income of the current period      | 15,470,672,031        | 14,571,791,481        | 30,590,362,527                        | 26,653,165,061        |
| Adjust the income tax expense of previous periods to the current period             | 82,331,401            | 1,947,348             | 82,331,401                            | 6,648,078             |
| <b>Total business income tax</b>                                                    | <b>15,553,003,432</b> | <b>14,573,738,829</b> | <b>30,672,693,928</b>                 | <b>26,659,813,139</b> |
| Deferred income tax expenses/expenses incurred during the year are mainly as below: |                       |                       |                                       |                       |
| Total accounting profit before tax                                                  | 93,800,929,696        | 72,283,424,253        | 169,241,703,674                       | 140,570,290,704       |
| Adjustments to increase and decrease accounting profit                              |                       |                       |                                       |                       |
| to determine taxable business income tax profit:                                    | -                     | -                     | -                                     | -                     |
| - Adjustments to increase                                                           | 1,306,261,505         | 575,533,154           | 1,463,940,008                         | 695,534,601           |
| - Adjustments to decrease                                                           | (17,753,831,045)      | -                     | (17,753,831,045)                      | (8,000,000,000)       |
| Taxable income                                                                      | 77,353,360,156        | 72,858,957,407        | 152,951,812,637                       | 133,265,825,305       |
| Assessable income                                                                   | 77,353,360,156        | 72,858,957,407        | 152,951,812,637                       | 133,265,825,305       |
| Corporate income tax payable                                                        | 20%                   | 20%                   | 20%                                   | 20%                   |
| Reversal of deferred income tax liabilities                                         | 15,470,672,031        | 14,571,791,481        | 30,590,362,527                        | 26,653,165,061        |
| Adjustments to business income tax payable in prior years                           | 82,331,401            | 1,947,348             | 82,331,401                            | 6,648,078             |
| <b>Total business income tax</b>                                                    | <b>15,553,003,432</b> | <b>14,573,738,829</b> | <b>30,672,693,928</b>                 | <b>26,659,813,139</b> |





**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY****09a-DN**

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

**VII. NOTES TO THE SEPARATE INTERIM STATEMENT OF CASH FLOW****1. Non-cash transactions affecting the future separate cash flows statement: None****2. Cash and cash equivalents held by the Company without use:**

Term deposits with maturities of no more than three months held by the Company that are not pledged or restricted as security for obligations under construction contracts and credit agreements with banks.

|                                   | 30.06.2026            | 01.01.2026            |
|-----------------------------------|-----------------------|-----------------------|
|                                   | VND                   | VND                   |
| <b>Cash equivalents</b>           | <b>32,641,357,391</b> | <b>15,158,294,254</b> |
| Vietinbank - Da Nang Branch       | 15,240,852,469        | 15,083,401,843        |
| VPBank                            | 8,255,301,356         | -                     |
| TPBank - Thang Long Ha Noi Branch | 9,145,203,566         | 74,892,411            |
| <b>Total</b>                      | <b>32,641,357,391</b> | <b>15,158,294,254</b> |

**3. Amount of loan actually withdrawn during the period**

|                                                               | For the six-month period ended |                 |
|---------------------------------------------------------------|--------------------------------|-----------------|
|                                                               | 30.6.2026                      | 30.6.2025       |
|                                                               | VND                            | VND             |
| Proceeds from borrowings following normal borrowing contracts | 164,031,721,806                | 569,602,588,903 |

**4. Amount of loan principal actually paid during the period**

|                                   | For the six-month period ended |                        |
|-----------------------------------|--------------------------------|------------------------|
|                                   | 30.6.2026                      | 30.6.2025              |
|                                   | VND                            | VND                    |
| Proceeds from ordinary contract   | 417,216,176,220                | 419,584,549,217        |
| Repayment of loans in other forms | 5,734,618,858                  | 1,783,193,374          |
| <b>Total</b>                      | <b>422,950,795,078</b>         | <b>421,367,742,591</b> |

## 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:

|                               | <b>30.06.2026</b>     | <b>01.01.2026</b>     |
|-------------------------------|-----------------------|-----------------------|
|                               | <b>VND</b>            | <b>VND</b>            |
| Within one year               | 9,613,215,779         | 9,613,215,779         |
| Between one and five years    | 6,422,952,000         | 8,028,690,000         |
| <b>Total minimum payments</b> | <b>16,036,167,779</b> | <b>17,641,905,779</b> |

#### 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:

|                            | <b>30.06.2026</b>      | <b>01.01.2026</b>      |
|----------------------------|------------------------|------------------------|
|                            | <b>VND</b>             | <b>VND</b>             |
| Within one year            | 21,307,000,048         | 24,295,575,285         |
| Between one and five years | 92,774,394,181         | 121,477,876,425        |
| <b>Total</b>               | <b>114,081,394,229</b> | <b>145,773,451,710</b> |

#### c) Capital commitments

Based on the investment policy for capital contribution to subsidiaries, at the financial year-end, committed future capital contributions are presented below:

|                 | <b>30.06.2026</b>     | <b>01.01.2026</b>      |
|-----------------|-----------------------|------------------------|
|                 | <b>VND</b>            | <b>VND</b>             |
| Within one year | 67,707,450,000        | 106,800,800,000        |
| <b>Total</b>    | <b>67,707,450,000</b> | <b>106,800,800,000</b> |

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## VIII. OTHER INFORMATION (continued)

### d) Other commitments

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

|                 | 30.06.2026<br>VND     | 01.01.2026<br>VND |
|-----------------|-----------------------|-------------------|
| Within one year | 41,444,200,000        | -                 |
| <b>Total</b>    | <b>41,444,200,000</b> | -                 |

**2. Information on related parties:** See Appendix 1

### 3. Events occurring after 30 June 2026

On 23 July 2026, the State Securities Commission of Vietnam issued Official Letter No. 6863/UBCK-QLCB acknowledging the receipt of the share issuance report from Deo Ca Traffic Infrastructure Investment JSC regarding the additional issuance of 27,345,592 shares for dividend payment. As at the date of these consolidated interim financial statements, the Company is in the process of registering the charter capital increase with the Da Nang Department of Finance, while completing procedures with the Viet Nam Securities Depository and Clearing Corporation (VSDC) and the Ho Chi Minh City Stock Exchange (HOSE) for the registration, depository, and listing of these additional shares in accordance with applicable regulations.

The Board of Management of the Company confirms that, except for the events mentioned above, there have been no material events occurring after 30 June 2026 up to the date of the preparation of these separate interim financial statements that have not been reviewed for adjustment or disclosure in the separate interim financial statements.



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**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**

|                                                                                             | For the 6-month period ended 30 June 2025 |                                   |                                 |                                                   |                       |                         |
|---------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------|---------------------------------|---------------------------------------------------|-----------------------|-------------------------|
|                                                                                             | Operation of<br>toll stations<br>VND      | Construction<br>activities<br>VND | Service<br>Transshipment<br>VND | Operation and<br>maintenance of<br>tunnels<br>VND | Others                | Total<br>VND            |
| Net revenue from external sales                                                             | 16,821,147,225                            | 524,151,870,096                   | 11,201,944,604                  | 207,519,569,656                                   | 35,092,181,068        | 794,786,712,649         |
| <b>Total net revenue</b>                                                                    | <b>16,821,147,225</b>                     | <b>524,151,870,096</b>            | <b>11,201,944,604</b>           | <b>207,519,569,656</b>                            | <b>35,092,181,068</b> | <b>794,786,712,649</b>  |
| Business results by segment                                                                 | 5,806,692,719                             | 22,951,932,458                    | 3,654,011,385                   | 97,537,617,468                                    | 10,105,762,836        | 140,056,016,866         |
| Unallocated expenses to<br>segments                                                         | -                                         | -                                 | -                               | -                                                 | -                     | (23,981,280,694)        |
| <b>Operating profit</b>                                                                     | -                                         | -                                 | -                               | -                                                 | -                     | <b>116,074,736,172</b>  |
| Financial income                                                                            | -                                         | -                                 | -                               | -                                                 | -                     | 35,743,769,201          |
| Financial expenses                                                                          | -                                         | -                                 | -                               | -                                                 | -                     | (10,982,695,767)        |
| Other incomes                                                                               | -                                         | -                                 | -                               | -                                                 | -                     | 94,998,005              |
| <b>Others</b>                                                                               | -                                         | -                                 | -                               | -                                                 | -                     | (360,516,907)           |
| Current business income tax                                                                 | -                                         | -                                 | -                               | -                                                 | -                     | (26,659,813,139)        |
| Profit after tax                                                                            | -                                         | -                                 | -                               | -                                                 | -                     | <b>113,910,477,565</b>  |
| <b>Total expenses on acquisition<br/>of fixed assets and other non-<br/>current assets.</b> | -                                         | -                                 | -                               | -                                                 | -                     | <b>(39,479,435,097)</b> |
| <b>Total amortization and allocation of long-term prepaid expenses</b>                      |                                           |                                   |                                 |                                                   |                       | <b>(10,852,123,242)</b> |



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

|                                                                                            | For the 6-month period ended 30 June 2026 |                                   |                                 |                                                   |                       |                         |
|--------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------|---------------------------------|---------------------------------------------------|-----------------------|-------------------------|
|                                                                                            | Operation of<br>toll stations<br>VND      | Construction<br>activities<br>VND | Service<br>Transshipment<br>VND | Operation and<br>maintenance of<br>tunnels<br>VND | Others                | Total<br>VND            |
| Net revenue from external sales                                                            | 20,436,276,031                            | 584,224,966,172                   | 11,191,520,374                  | 267,325,910,416                                   | 19,940,136,866        | 903,118,809,859         |
| <b>Total net revenue</b>                                                                   | <b>20,436,276,031</b>                     | <b>584,224,966,172</b>            | <b>11,191,520,374</b>           | <b>267,325,910,416</b>                            | <b>19,940,136,866</b> | <b>903,118,809,859</b>  |
| Business results by segment                                                                | 6,261,931,476                             | 62,562,838,540                    | 5,416,364,786                   | 101,543,138,450                                   | 8,470,879,264         | 184,255,152,516         |
| Unallocated expenses to<br>segments                                                        | -                                         | -                                 | -                               | -                                                 | -                     | (24,097,806,409)        |
| <b>Operating profit</b>                                                                    | -                                         | -                                 | -                               | -                                                 | -                     | <b>160,157,346,107</b>  |
| Financial income                                                                           | -                                         | -                                 | -                               | -                                                 | -                     | 21,575,814,797          |
| Financial expenses                                                                         | -                                         | -                                 | -                               | -                                                 | -                     | (13,235,741,835)        |
| Other incomes                                                                              | -                                         | -                                 | -                               | -                                                 | -                     | 835,745,937             |
| <b>Others</b>                                                                              | -                                         | -                                 | -                               | -                                                 | -                     | (91,461,332)            |
| Current business income tax                                                                | -                                         | -                                 | -                               | -                                                 | -                     | (30,672,693,928)        |
| Profit after tax                                                                           | -                                         | -                                 | -                               | -                                                 | -                     | 138,569,009,746         |
| <b>Total expenses on<br/>acquisition of fixed assets<br/>and other non-current assets.</b> | -                                         | -                                 | -                               | -                                                 | -                     | <b>(9,703,186,314)</b>  |
| <b>Total amortization and allocation of long-term prepaid expenses</b>                     |                                           |                                   |                                 |                                                   |                       | <b>(17,509,871,254)</b> |



**VIII. OTHER INFORMATION (continued)**

**4. Segment reporting (continued)**

**a) Segment information base on business sector (continued)**

- Segment assets and liabilities base on business sector:

| As at 01.01.2026         | Operation of<br>toll stations<br>VND | Construction<br>activities<br>VND | Maintenance and<br>repair of tunnels<br>and roads<br>VND | Service<br>Transshipment<br>VND | Others<br>VND         | Total<br>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        |
| <b>Total asset</b>       | <b>770,815,741</b>                   | <b>1,151,214,530,721</b>          | <b>494,019,332,389</b>                                   | <b>7,236,167,713</b>            | <b>97,450,765,345</b> | <b>7,562,722,280,820</b> |
| 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        |
| <b>Total liabilities</b> | <b>-</b>                             | <b>433,222,983,495</b>            | <b>18,314,235,086</b>                                    | <b>-</b>                        | <b>50,600,689,330</b> | <b>2,131,218,405,615</b> |

| As at 30.06.2026         | Operation of<br>toll stations<br>VND | Construction<br>activities<br>VND | Maintenance and<br>repair of tunnels<br>and roads<br>VND | Service<br>Transshipment<br>VND | Others<br>VND         | Total<br>VND             |
|--------------------------|--------------------------------------|-----------------------------------|----------------------------------------------------------|---------------------------------|-----------------------|--------------------------|
| Segment assets           | 51,971,098,400                       | 1,127,823,918,016                 | 460,510,067,722                                          | 6,533,816,515                   | 74,739,221,461        | 1,721,578,122,114        |
| Unallocated assets       | -                                    | -                                 | -                                                        | -                               | -                     | 5,844,053,686,629        |
| <b>Total asset</b>       | <b>51,971,098,400</b>                | <b>1,127,823,918,016</b>          | <b>460,510,067,722</b>                                   | <b>6,533,816,515</b>            | <b>74,739,221,461</b> | <b>7,565,631,808,743</b> |
| Segment liabilities      | -                                    | 441,292,087,190                   | 24,063,460,197                                           | -                               | 16,685,934,145        | 482,041,481,532          |
| Unallocated liabilities  | -                                    | -                                 | -                                                        | -                               | -                     | 1,019,219,412,260        |
| <b>Total liabilities</b> | <b>-</b>                             | <b>441,292,087,190</b>            | <b>24,063,460,197</b>                                    | <b>-</b>                        | <b>16,685,934,145</b> | <b>1,501,260,893,792</b> |



**VIII. OTHER INFORMATION (continued)**

**4. Segment reporting (continued)**

**b) Segment report based on geographic**

| For the 6-month<br>period ended<br>30 June 2026                             | Da Nang<br>VND  | Phu Yen<br>Khanh Hoa<br>VND | Bac Giang<br>Lang Son,<br>Dong Dang<br>VND | Quang Ngai<br>VND                          | Others<br>VND                | Total<br>VND      |
|-----------------------------------------------------------------------------|-----------------|-----------------------------|--------------------------------------------|--------------------------------------------|------------------------------|-------------------|
| Net revenue from<br>external sales                                          | 129,511,306,925 | 259,691,657,636             | 198,964,610,072                            | 201,479,722,725                            | 113,471,512,501              | 903,118,809,859   |
| Segment assets                                                              |                 |                             |                                            |                                            |                              | 7,565,631,808,743 |
| Total expenses on acquisition of fixed assets and other non-current assets. |                 |                             |                                            |                                            |                              | (9,703,186,314)   |
| For the 6-month<br>period ended<br>30 June 2025                             | Da Nang<br>VND  | Hue<br>VND                  | Phu Yen, Khanh<br>Hoa, Binh Dinh<br>VND    | Bac Giang<br>Lang Son,<br>Thanh Hoa<br>VND | Da Lat, Quang<br>Ngai<br>VND | Total<br>VND      |
| Net revenue from<br>external sales                                          | 148,006,724,381 | 15,798,445,371              | 166,580,879,992                            | 91,613,378,987                             | 372,787,283,918              | 794,786,712,649   |
| Segment assets                                                              |                 |                             |                                            |                                            |                              | 6,822,992,797,094 |
| Total expenses on acquisition of fixed assets and other non-current assets. |                 |                             |                                            |                                            |                              | (39,479,435,097)  |

**VII. OTHER INFORMATION (continued)**

**5. Fair value of financial assets and liabilities**

**a) Financial assets**

|                           | Book value               |                         |                          |                         | Fair value               |                          |
|---------------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
|                           | 30.6.2026                |                         | 1.1.2026                 |                         | 30.6.2026                | 1.1.2026                 |
|                           | Value<br>VND             | Provision<br>VND        | Value<br>VND             | Provision<br>VND        | VND                      | VND                      |
| Cash and cash equivalents | 287,174,568,040          | -                       | 414,739,863,458          | -                       | 287,174,568,040          | 414,739,863,458          |
| Trade receivables         | 1,208,971,500,952        | (12,438,332,482)        | 1,342,563,352,923        | (11,035,892,482)        | 1,196,533,168,470        | 1,331,527,460,441        |
| Prepayments to suppliers  | 292,103,689,427          | (1,301,620,413)         | 187,903,795,724          | (1,301,620,413)         | 290,802,069,014          | 186,602,175,311          |
| Other receivables         | 386,178,193,939          | (873,033,836)           | 273,306,732,036          | (873,033,836)           | 385,305,160,103          | 272,433,698,200          |
| Short-term investment     | 23,532,285,056           | -                       | 22,593,533,643           | -                       | 23,532,285,056           | 22,593,533,643           |
| Long-term investment      | 5,066,251,293,232        | -                       | 5,027,807,191,259        | -                       | 5,066,251,293,232        | 5,027,807,191,259        |
| Long-term investment      | 32,641,357,391           | -                       | 15,158,294,254           | -                       | 32,641,357,391           | 15,158,294,254           |
| <b>Total</b>              | <b>7,296,852,888,037</b> | <b>(14,612,986,731)</b> | <b>7,284,072,763,297</b> | <b>(13,210,546,731)</b> | <b>7,282,239,901,306</b> | <b>7,270,862,216,566</b> |



VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities

|                         | Book value               |                  |                          |                  | Fair value               |                          |
|-------------------------|--------------------------|------------------|--------------------------|------------------|--------------------------|--------------------------|
|                         | 30.6.2026                |                  | 1.1.2026                 |                  | 30.6.2026                | 1.1.2026                 |
|                         | Value<br>VND             | Provision<br>VND | Value<br>VND             | Provision<br>VND | VND                      | VND                      |
| Trade payables          | 342,298,453,047          | -                | 325,504,326,169          | -                | 342,298,453,047          | 325,504,326,169          |
| Advances from customers | 748,135,978,534          | -                | 610,728,348,635          | -                | 748,135,978,534          | 610,728,348,635          |
| Borrowings              | 231,988,334,994          | -                | 490,907,408,266          | -                | 231,988,334,994          | 490,907,408,266          |
| Payables to employees   | 15,251,611,548           | -                | 25,680,247,610           | -                | 15,251,611,548           | 25,680,247,610           |
| Other payables          | 8,343,182,911            | -                | 507,799,875,555          | -                | 8,343,182,911            | 507,799,875,555          |
| <b>Total</b>            | <b>1,346,017,561,034</b> | <b>-</b>         | <b>1,960,620,206,235</b> | <b>-</b>         | <b>1,346,017,561,034</b> | <b>1,960,620,206,235</b> |

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<br>VND | Over 1 year to 5 years<br>VND | Total<br>VND             |
|-------------------------|--------------------------|-------------------------------|--------------------------|
| <b>As at 30.06.2026</b> |                          |                               |                          |
| Trade payables          | 342,298,453,047          | -                             | 342,298,453,047          |
| Advances from customers | 31,908,152,063           | 716,227,826,471               | 748,135,978,534          |
| Borrowings              | 196,775,747,385          | 35,212,587,609                | 231,988,334,994          |
| Accrued expenses        | 101,757,191,916          | -                             | 101,757,191,916          |
| Other payables          | 63,468,075,980           | 4,977,684,506                 | 68,445,760,486           |
| <b>Total</b>            | <b>736,207,620,391</b>   | <b>756,418,098,586</b>        | <b>1,492,625,718,977</b> |

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.

##### **- 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)

#### d) Collateral (\*)

- *Assets pledged for bank borrowings*

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

|                       | 30.06.2026<br>VND     | 01.01.2026<br>VND     |
|-----------------------|-----------------------|-----------------------|
| Term deposits         | 22,218,678,949        | 12,000,000,000        |
| Tangible fixed assets | 42,441,620,165        | 48,714,376,429        |
| <b>Total</b>          | <b>64,660,299,114</b> | <b>60,714,376,429</b> |

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.

### 7. Going-concern assumption

During the accounting period, there were no activities or events that had a material effect on the Company's ability to continue as a going concern. Therefore, the separate interim 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 second quarter ended 30 May 2025.

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**VIII. OTHER INFORMATION (continued)**

**8. Comparative figures (continued)**

According to Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, the Company adjusted certain opening balances of the Balance Sheet for the financial year ended 31 December 2025 as follows:

**STATEMENT OF FINANCIAL POSITION**

|    | Item                                 | Code | 31 December 2025<br>(As previously<br>presented) | Reclassification  | 31 December 2025<br>(As restated) |
|----|--------------------------------------|------|--------------------------------------------------|-------------------|-----------------------------------|
|    | <b>CURRENT ASSETS</b>                |      |                                                  |                   |                                   |
| 1. | Cash equivalents (1)                 | 112  | 43,707,671,469                                   | (15,039,808,794)  | 28,667,862,675                    |
| 2. | Held-to-maturity<br>investments (2)  | 123  | 14,567,111,018                                   | 8,026,422,625     | 22,593,533,643                    |
| 3. | Short-term loan<br>receivables (2)   | 135  | 7,000,000,000                                    | (7,000,000,000)   | (*)                               |
| 4. | Other short-term<br>receivables (4)  | 135  | 274,451,640,121                                  | (1,144,908,085)   | 273,306,732,036                   |
| 5. | Other current assets (1)             | 165  |                                                  | 15,158,294,254    | 15,158,294,254                    |
|    | <b>LONG-TERM ASSETS</b>              |      |                                                  |                   |                                   |
| 6. | Other long-term<br>receivables (3)   | 215  | 122,356,951,259                                  | (122,356,951,259) |                                   |
| 7. | Investments in other<br>entities (3) | 263  | 927,500,000,000                                  | 81,517,000,000    | 1,009,017,000,000                 |
| 8. | Investments held to<br>maturity (3)  | 265  |                                                  | 40,839,951,259    | 40,839,951,259                    |

- (1) Cash equivalents pledged or restricted as security for contract performance and certain other financial obligations of the Company were reclassified to other current assets.
- (2) Short-term loans receivable were reclassified to held-to-maturity investments.
- (3) Other long-term receivables were reclassified to equity investments in other entities and long-term held-to-maturity investments.
- (4) Accrued interest on deposits and loans was reclassified to cash equivalents, held-to-maturity investments, and other assets.

Prepared by

HOANG THI MINH NGUYET

Chief Accountant

LE CONG NGHIA

Da Nang, 30 July 2026  
On behalf of the Board of Management  
General Director

NGO TRUONG NAM



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**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.

**- Income of key management members:**

|                                                                         |                                              | <b>For the six-month period ended</b> |                      |
|-------------------------------------------------------------------------|----------------------------------------------|---------------------------------------|----------------------|
|                                                                         |                                              | <b>30.6.2026</b>                      | <b>30.6.2025</b>     |
|                                                                         |                                              | <b>VND</b>                            | <b>VND</b>           |
| <b>Remuneration for the Board of Directors and Board of Supervision</b> |                                              | <b>1,044,000,000</b>                  | <b>1,044,000,000</b> |
| Ho Minh Hoang                                                           | Chairman                                     | 180,000,000                           | 180,000,000          |
| Nguyen Tan Dong                                                         | Vice Chairman                                | 120,000,000                           | 120,000,000          |
| Nguyen Huu Hung                                                         | Vice Chairman                                | 120,000,000                           | 120,000,000          |
| Vo Thuy Linh                                                            | Member of the Board of Directors             | 90,000,000                            | 90,000,000           |
| Tran Chung                                                              | Member of the Board of Directors             | 90,000,000                            | 90,000,000           |
| Nguyen Quang Huy                                                        | Member of the Board of Directors             | 90,000,000                            | 90,000,000           |
| Ho Quang Loi                                                            | Independent member of the Board of Directors | 90,000,000                            | 90,000,000           |
| Hoang Van Hai                                                           | Independent member of the Board of Directors | 90,000,000                            | 90,000,000           |
| Nguyen Minh Giang                                                       | Head of the Supervisory Board                | 90,000,000                            | 90,000,000           |
| Cam Thi Minh Hai                                                        | Controller                                   | 32,741,935                            | 42,000,000           |
| Phan Thi Mai                                                            | Controller                                   | 42,000,000                            | 42,000,000           |
| Nguyen Hoang Hai                                                        | Controller                                   | 9,258,065                             | -                    |
| <b>Salary of the Board of Management</b>                                |                                              | <b>1,913,000,000</b>                  | <b>2,112,391,305</b> |
| Ngo Truong Nam                                                          | General Director                             | 480,000,000                           | 245,000,000          |
| Nguyen Quang Huy                                                        | Former General Director                      | -                                     | 350,000,000          |
| Tran Van Chi                                                            | Deputy General Director                      | 330,000,000                           | 330,000,000          |
| Vo Ngoc Trung                                                           | Deputy General Director                      | 270,000,000                           | 240,000,000          |
| Le Chau Thang                                                           | Deputy General Director                      | 263,000,000                           | 228,000,000          |
| Tran Van Dung                                                           | Deputy General Director                      | 273,000,000                           | 258,000,000          |
| Nguyen Quynh Mai                                                        | Former Deputy General Director               | 60,000,000                            | 210,000,000          |
| Nguyen Van An                                                           | Former Deputy General Director               | -                                     | 215,652,174          |
| Le Cong Nghia                                                           | Chief Accountant                             | 237,000,000                           | 35,739,131           |





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

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

| <b>Related parties</b>                          | <b>Relationship</b>                                                                                                                                                                          |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai               |
| Cam Lam - Vinh Hao Expressway JSC               | Associate companie, 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 companie                                                                                                                                                                           |
| 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                                                                      |
| 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                      |
| DCC Construction Investment JSC                 | Related company of General Director Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026 |
| Vietnam Traffic Service And Trading JSC         | Related company of Deputy General Director Khuong Van Cuong from June 29, 2026                                                                                                               |



**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 | 65.07%                  | 65.07%                       | 83,847,225,722              | 453,713,945,365               |
| Deo Ca Investment JSC        | 74.49%                  | 74.49%                       | 138,945,566,539             | 143,851,471,411               |
| Phuoc Tuong Phu Gia BOT JSC  | 99.37%                  | 99.37%                       | 9,682,168,881               | 9,682,168,881                 |

**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> |
|-----------------------------------------|-------------------------|------------------------------|-----------------------------|-------------------------------|
| Cam Lam - Vinh Hao Expressway JSC       | 38.00%                  | 38.00%                       | 93,496,725,862              | 313,859,717,743               |
| Khanh Hoa Deo Ca BOT Investment JSC     | 47.45%                  | 50.00%                       | 19,529,977,658              | 564,285,925,466               |
| Bac Giang - Lang Son - Huu Nghi BOT JSC | 31.60%                  | 31.60%                       | (858,481,667)               | (3,272,580,110)               |
| Dong Dang - Tra Linh Expressway JSC     | 42.31%                  | 40.00%                       |                             |                               |

**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%                       | 102,989,582,163             | 112,825,582,897               |
| ICV Vietnam Investment and Construction JSC | 15.37%                  | 15.37%                       | 157,881,682,837             | 620,982,204,640               |

**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 six-month period ended |                  |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------|------------------|
|                                             |                                                                                                                                                                                              |                                       | 30.6.2026<br>VND               | 30.6.2025<br>VND |
| Bac Giang - Lang Son BOT JSC                | Subsidiaries company                                                                                                                                                                         | Sales of goods and rendering services | 16,627,197,254                 | 7,528,574,074    |
|                                             |                                                                                                                                                                                              | Contributing capital                  | 1,500,000,000                  | 7,000,000,000    |
|                                             |                                                                                                                                                                                              | Deposit for capital contribution      | 11,500,000,000                 | 1,500,000,000    |
| Deo Ca Investment JSC                       | Subsidiaries company                                                                                                                                                                         | Sales of goods and rendering services | 157,438,907,152                | 144,961,305,742  |
|                                             |                                                                                                                                                                                              | Contributing capital                  | 23,000,000,000                 | 73,000,000,000   |
|                                             |                                                                                                                                                                                              | Deposit for capital contribution      | 7,000,000,000                  | 3,000,000,000    |
| Phuoc Tuong Phu Gia BOT JSC                 | Subsidiaries company                                                                                                                                                                         | Sales of goods and rendering services | 31,495,159,259                 | 15,798,445,371   |
|                                             |                                                                                                                                                                                              | Dividend                              | 17,753,831,045                 | -                |
|                                             |                                                                                                                                                                                              | Sales of goods and rendering services | 5,388,619,254                  | 46,383,189,482   |
| 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 goods and services           | 58,257,209,109                 | 44,753,269,317   |
|                                             |                                                                                                                                                                                              | Lending of materials                  | 56,285,916                     | -                |
|                                             |                                                                                                                                                                                              | Sales of goods and rendering services | 8,286,651,850                  | 1,698,322,222    |
| Khanh Hoa Deo Ca BOT Investment JSC         | Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai               | Receive dividends                     | -                              | 8,000,000,000    |
|                                             |                                                                                                                                                                                              | Sales of goods and rendering services | 149,937,532,082                | 238,485,453,575  |
|                                             |                                                                                                                                                                                              | Purchase goods and services           | 26,533,140,627                 | 81,390,757,087   |
| Deo Ca Group JSC                            | Parent company                                                                                                                                                                               | Payment for share purchase            | 495,400,000,000                | -                |
|                                             |                                                                                                                                                                                              |                                       |                                |                  |



**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANYB 09a-DN**

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**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 six-month period ended |                  |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------|------------------|
|                                                    |                                                                                                                                                                                     |                                                | 30.6.2026<br>VND               | 30.6.2025<br>VND |
| Bac Giang - Lang Son - Huu Nghi BOT JSC            | Associate companie<br>Subsidiaries of the parent company,<br>Related company of Head of the<br>Supervisory Board Nguyen Minh<br>Giang                                               | Retrieve capital contribution                  | 4,108,000,000                  | 5,688,000,000    |
| Deo Ca Security JSC                                | Related company of Chairman Ho<br>Minh Hoang, Vice Chairman Nguyen<br>Tan Dong, Member of the Board of<br>Directors Vo Thuy Linh                                                    | Purchase goods and services                    | 17,066,735,932                 | 16,378,728,000   |
| BOT Trung Luong - My Thuan JSC                     | Related company of Member of the<br>Board of Directors and General<br>Director Nguyen Quang Huy, Deputy<br>General Director Nguyen Van An, In<br>charge of the company Tran Tan Huy | Sales of goods and rendering<br>services       | 3,074,292,459                  | 7,350,834,132    |
|                                                    | Associate companie, Related<br>company of Vice Chairman Nguyen<br>Tan Dong                                                                                                          | Sales of goods and rendering<br>services       | 144,909,090                    | 461,545,451      |
| Deo Ca Expressway Operation<br>and Maintenance JSC |                                                                                                                                                                                     | Purchase goods and services                    | 7,804,830,882                  | 5,722,513,326    |
| Cam Lam - Vinh Hao Expressway<br>JSC               |                                                                                                                                                                                     | Sales of goods and rendering<br>services       | 25,413,628,703                 | 24,472,509,259   |
|                                                    |                                                                                                                                                                                     | Receipt of profit from business<br>cooperation | 23,980,592,558                 | 13,094,465,578   |
|                                                    |                                                                                                                                                                                     | Profit from a Business<br>Cooperation Contract | 1,324,707,963                  | 26,386,308,002   |
|                                                    |                                                                                                                                                                                     | Refund of business<br>cooperation expenses     | 18,184,066,664                 | -                |



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**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 six-month period ended |                  |
|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------|------------------|
|                                                                                |                                                                                                                                                                                                                                                                      |                                       | 30.6.2026<br>VND               | 30.6.2025<br>VND |
| 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 | 158,160,668,091                | 26,651,294,836   |
|                                                                                |                                                                                                                                                                                                                                                                      | Contributing capital                  | 16,072,000,000                 | 88,505,200,000   |
|                                                                                |                                                                                                                                                                                                                                                                      | Deposit for capital contribution      | 106,801,200,000                | 224,440,172,067  |
|                                                                                |                                                                                                                                                                                                                                                                      | Return of deposit                     | -                              | 102,050,172,067  |
|                                                                                |                                                                                                                                                                                                                                                                      | Expenditure on business cooperation   | 42,478,800,000                 | -                |
| Dong Dang – Tra Linh Phase 2 Expressway JSC<br>DCC Construction Investment JSC | Related company of Member of the Board of Directors Nguyen Quang Huy<br>Related company of General Director Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026 | Sales of goods and rendering services | 24,176,744,727                 | -                |
|                                                                                |                                                                                                                                                                                                                                                                      | Sales of goods and rendering services | 3,847,486,055                  | -                |
|                                                                                |                                                                                                                                                                                                                                                                      | Purchase goods and services           | 6,247,452,635                  | -                |
| Sai Gon – My Thuan Expressway BOT Co., Ltd.                                    | Related company of Chairman Ho Minh Hoang                                                                                                                                                                                                                            | Sales of goods and rendering services | 44,195,331,562                 | -                |



**APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)**

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

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

| Related parties                             | Relationship                                                         | Nature of transactions                      | 30.6.2026<br>VND       | 1.1.2026<br>VND          |
|---------------------------------------------|----------------------------------------------------------------------|---------------------------------------------|------------------------|--------------------------|
| <b>SHORT-TERM TRADE ACCOUNTS RECEIVABLE</b> |                                                                      |                                             | <b>981,339,348,940</b> | <b>1,037,787,818,237</b> |
| Bac Giang - Lang Son BOT JSC                | Subsidiaries company                                                 | Maintenance and repair of tunnels and roads | 28,099,723,633         | 41,087,303,577           |
|                                             |                                                                      | Operation of toll stations                  | 13,918,322,264         | 13,789,448,150           |
|                                             |                                                                      | <b>Total</b>                                | <b>42,018,045,897</b>  | <b>54,876,751,727</b>    |
| Deo Ca Investment JSC                       | Subsidiaries company                                                 | Maintenance and repair of tunnels and roads | 294,303,261,949        | 318,256,361,151          |
|                                             |                                                                      | Operation of toll stations                  | 29,947,070,605         | 38,719,108,205           |
|                                             |                                                                      | Construction and installation               | 79,873,977,488         | 91,233,200,254           |
|                                             |                                                                      | Other services                              | 975,076,270            | 975,076,270              |
|                                             |                                                                      | <b>Total</b>                                | <b>405,099,386,312</b> | <b>449,183,745,880</b>   |
| Phuoc Tuong Phu Gia BOT JSC                 | Subsidiaries company                                                 | Operation of toll stations                  | 1,248,236,204          | 666,835,760              |
|                                             |                                                                      | Construction and installation               | 281,335,630            | 281,335,630              |
|                                             |                                                                      | Maintenance and repair of tunnels and roads | 10,643,550,286         | 28,094,386,730           |
|                                             |                                                                      | <b>Total</b>                                | <b>12,173,122,120</b>  | <b>29,042,558,120</b>    |
| 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            | -                        |
|                                             |                                                                      | <b>Total</b>                                | <b>862,653,918</b>     | -                        |





**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:

|                                                  |                                                                                                                                                                                              |                                             | 30.6.2026       | 1.1.2026        |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------|-----------------|
|                                                  |                                                                                                                                                                                              | Nature of transactions                      | VND             | VND             |
| Related parties                                  | Relationship                                                                                                                                                                                 |                                             |                 |                 |
| 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               | 7,046,925,410   | 37,651,942,831  |
|                                                  |                                                                                                                                                                                              | Other services                              | 9,510,446,368   | 3,684,240,000   |
|                                                  |                                                                                                                                                                                              | Total                                       | 16,557,371,778  | 41,336,182,831  |
| Deo Ca Group JSC                                 | Parent company                                                                                                                                                                               | Construction and installation               | 225,098,149,696 | 254,985,126,957 |
|                                                  |                                                                                                                                                                                              | Total                                       | 225,098,149,696 | 254,985,126,957 |
| Khanh Hoa Deo Ca BOT Investment JSC              | Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai               | Maintenance and repair of tunnels and roads | 4,613,740,900   | 1,655,543,900   |
|                                                  |                                                                                                                                                                                              | Tunnel and road maintenance                 | 1,150,582,495   | 1,150,582,495   |
|                                                  |                                                                                                                                                                                              | Construction and installation               | 382,000,500     | 244,609,500     |
|                                                  |                                                                                                                                                                                              | Operation of toll stations                  | 4,442,062,400   | 3,647,065,400   |
|                                                  |                                                                                                                                                                                              | Total                                       | 10,588,386,295  | 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               | 16,780,623,242  | 34,322,956,453  |
|                                                  |                                                                                                                                                                                              | Total                                       | 16,780,623,242  | 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                      | 30.6.2026<br>VND       | 1.1.2026<br>VND        |
|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------|------------------------|
| <b>SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continued)</b> |                                                                                                                                                                                              |                                             |                        |                        |
| DCC Construction Investment JSC                         | Related company of General Director Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026 | Construction and installation               | 71,010,405,813         | -                      |
|                                                         |                                                                                                                                                                                              | <b>Total</b>                                | <b>71,010,405,813</b>  | -                      |
|                                                         |                                                                                                                                                                                              |                                             |                        |                        |
| 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                                  | 887,479,956            | 730,978,138            |
|                                                         |                                                                                                                                                                                              | <b>Total</b>                                | <b>887,479,956</b>     | <b>730,978,138</b>     |
|                                                         |                                                                                                                                                                                              |                                             |                        |                        |
| 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                                  | 388,363,635            | 388,363,635            |
|                                                         |                                                                                                                                                                                              | Maintenance and repair of tunnels and roads | 15,522,714,977         | 15,248,299,647         |
|                                                         |                                                                                                                                                                                              | <b>Total</b>                                | <b>15,911,078,612</b>  | <b>15,636,663,282</b>  |
| Cam Lam - Vinh Hao Expressway JSC                       | Associate companie, Related company of Vice Chairman Nguyen Tan Dong                                                                                                                         | Construction and installation               | 106,628,418,487        | 127,567,935,784        |
|                                                         |                                                                                                                                                                                              | Maintenance and repair of tunnels and roads | 15,323,820,000         | 23,069,617,770         |
|                                                         |                                                                                                                                                                                              | Car rental                                  | 337,500,000            | 337,500,000            |
|                                                         |                                                                                                                                                                                              | <b>Total</b>                                | <b>122,289,738,487</b> | <b>150,975,053,554</b> |
|                                                         |                                                                                                                                                                                              |                                             |                        |                        |
| Sai Gon – My Thuan Expressway BOT Co., Ltd.             | Related company of Chairman Ho Minh Hoang                                                                                                                                                    | Sales of goods and rendering services       | 42,062,906,814         | -                      |
|                                                         |                                                                                                                                                                                              | <b>Total</b>                                | <b>42,062,906,814</b>  | -                      |



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

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

| Related parties                     | Relationship                                                                                                           | Nature of transactions           | 30.6.2026<br>VND       | 1.1.2026<br>VND       |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------|-----------------------|
| <b>INVESTMENTS HELD TO MATURITY</b> |                                                                                                                        |                                  |                        | <b>40,839,951,259</b> |
| Cam Lam - Vinh Hao Expressway JSC   | Associate companie, Related company of Vice Chairman Nguyen Tan Dong                                                   | Business cooperation             | -                      | 40,839,951,259        |
|                                     |                                                                                                                        | <b>Total</b>                     | -                      | <b>40,839,951,259</b> |
| <b>OTHER SHORT-TERM RECEIVABLES</b> |                                                                                                                        |                                  | <b>348,868,894,539</b> | <b>46,412,141,962</b> |
| Deo Ca Group JSC                    | Parent company                                                                                                         | Deposit for flight tickets       | -                      | 100,000,000           |
|                                     |                                                                                                                        | Other receivables                | 6,008,780,880          | 6,008,780,880         |
|                                     |                                                                                                                        | <b>Total</b>                     | <b>6,008,780,880</b>   | <b>6,108,780,880</b>  |
| Deo Ca Investment JSC               | Subsidiaries company                                                                                                   | Warranty for construction works  | 14,881,361,082         | 14,881,361,082        |
|                                     |                                                                                                                        | Deposit for capital contribution | 1,500,000,000          | 17,500,000,000        |
|                                     |                                                                                                                        | <b>Total</b>                     | <b>16,381,361,082</b>  | <b>32,381,361,082</b> |
| 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 | 97,151,200,000         | 6,422,000,000         |
|                                     |                                                                                                                        | <b>Total</b>                     | <b>97,151,200,000</b>  | <b>6,422,000,000</b>  |
| Bac Giang - Lang Son BOT JSC        | Subsidiaries company                                                                                                   | Deposit for capital contribution | 11,500,000,000         | 1,500,000,000         |
|                                     |                                                                                                                        | <b>Total</b>                     | <b>11,500,000,000</b>  | <b>1,500,000,000</b>  |





**APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)**

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

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

| Related parties                                 | Relationship                                                                                                                                                                                                | Nature of transactions                           | 30.6.2026<br>VND                          | 1.1.2026<br>VND                       |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>OTHER SHORT-TERM RECEIVABLES (CONTINUED)</b> |                                                                                                                                                                                                             |                                                  |                                           |                                       |
| DCC Construction Investment JSC                 | Related company of General Director<br>Ngo Truong Nam, Deputy General<br>Director Khuong Van Cuong from June<br>29, 2026, Deputy General Director<br>Nguyen Le Bach from April 15, 2026 to<br>June 29, 2026 | Deposit for share transfer<br><b>Total</b>       | 200,017,435,616<br><b>200,017,435,616</b> | -<br>-                                |
| Phuoc Tuong Phu Gia BOT JSC                     | Subsidiaries company                                                                                                                                                                                        | Dividend<br><b>Total</b>                         | 17,753,831,045<br><b>17,753,831,045</b>   | -<br>-                                |
| ICV Vietnam Investment and<br>Construction JSC  | Subsidiaries of the parent company,<br>Related company of Member of the<br>Board of Directors Tran Chung,<br>Member of the Board of Directors<br>Nguyen Quang Huy, Deputy General<br>Director Nguyen Van An | Lending of materials<br><b>Total</b>             | 56,285,916<br><b>56,285,916</b>           | -<br>-                                |
| <b>LONG-TERM ACCOUNTS RECEIVABLE</b>            |                                                                                                                                                                                                             |                                                  | <b>3,094,427,531</b>                      | <b>3,094,427,531</b>                  |
| Deo Ca Investment JSC                           | Subsidiaries company                                                                                                                                                                                        | Receivables from<br>construction<br><b>Total</b> | 3,094,427,531<br><b>3,094,427,531</b>     | 3,094,427,531<br><b>3,094,427,531</b> |

**APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)**

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

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

| Related parties                             | Relationship                                                                                                                                                                                 | Nature of transactions                                                                                               | 30.6.2026<br>VND                                                                       | 1.1.2026<br>VND                                                                      |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <b>OTHER LONG-TERM RECEIVABLES</b>          |                                                                                                                                                                                              |                                                                                                                      | <b>100,000,000</b>                                                                     | <b>40,839,951,259</b>                                                                |
| Cam Lam - Vinh Hao Expressway JSC           | Associate companie, Related company of Vice Chairman Nguyen Tan Dong                                                                                                                         | Business cooperation<br>Profit from a Business Cooperation Contract<br><b>Total</b>                                  | -<br>-<br>-                                                                            | 18,184,066,664<br>22,655,884,595<br><b>40,839,951,259</b>                            |
| Deo Ca Group JSC                            | Parent company                                                                                                                                                                               | Deposit for flight tickets<br><b>Total</b>                                                                           | 100,000,000<br><b>100,000,000</b>                                                      | -<br>-                                                                               |
| <b>SHORT-TERM TRADE ACCOUNTS PAYABLE</b>    |                                                                                                                                                                                              |                                                                                                                      | <b>149,231,925,261</b>                                                                 | <b>66,446,681,723</b>                                                                |
| Deo Ca Group JSC                            | Parent company                                                                                                                                                                               | The plane ticket<br>Providing information technology<br>Purchase materials, rent equipment<br>Others<br><b>Total</b> | 842,152,503<br>1,289,259,750<br>37,485,713,068<br>210,360,000<br><b>39,827,485,321</b> | 299,926,489<br>674,795,250<br>23,505,619,531<br>210,360,000<br><b>24,690,701,270</b> |
| 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<br><b>Total</b>                                                                                   | 57,146,764,322<br><b>57,146,764,322</b>                                                | 31,647,657,478<br><b>31,647,657,478</b>                                              |

**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):

|                                                 |                                                                                                                                                                                              |                                    | 30.6.2026      | 1.1.2026      |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------|---------------|
| Related parties                                 | Relationship                                                                                                                                                                                 | Nature of transactions             | VND            | VND           |
| SHORT-TERM TRADE ACCOUNTS PAYABLE (continued)   |                                                                                                                                                                                              |                                    |                |               |
| Deo Ca Security JSC                             | Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang                                                                                       | Payable for service delivery       | 6,069,008,648  | 5,134,095,495 |
|                                                 |                                                                                                                                                                                              | Total                              | 6,069,008,648  | 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       | 13,403,444,832 | 4,974,227,480 |
|                                                 |                                                                                                                                                                                              | Total                              | 13,403,444,832 | 4,974,227,480 |
| DCC Construction Investment JSC                 | Related company of General Director Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026 | Payable for service delivery       | 31,991,367,450 | -             |
|                                                 |                                                                                                                                                                                              | Total                              | 31,991,367,450 | -             |
| Vietnam Traffic Service And Trading JSC         | Related company of Deputy General Director Khuong Van Cuong from June 29, 2026                                                                                                               | Purchase materials                 | 793,854,688    | -             |
|                                                 |                                                                                                                                                                                              | Total                              | 793,854,688    | -             |
| SHORT-TERM ADVANCES FROM CUSTOMERS              |                                                                                                                                                                                              |                                    |                |               |
| 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 | -              | 442,890,297   |
|                                                 |                                                                                                                                                                                              | Total                              | -              | 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            | 30.6.2026<br>VND       | 1.1.2026<br>VND        |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|------------------------|
| <b>LONG-TERM ADVANCES FROM CUSTOMERS</b>    |                                                                                                                                                                                              |                                   | <b>584,373,243,471</b> | <b>507,937,125,175</b> |
| 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 | 185,450,849,024        | 166,582,125,175        |
|                                             |                                                                                                                                                                                              | <b>Total</b>                      | <b>185,450,849,024</b> | <b>166,582,125,175</b> |
| 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 | 301,355,000,000        | 341,355,000,000        |
|                                             |                                                                                                                                                                                              | <b>Total</b>                      | <b>301,355,000,000</b> | <b>341,355,000,000</b> |
| Sai Gon – My Thuan Expressway BOT Co., Ltd. | Related company of Chairman Ho Minh Hoang                                                                                                                                                    | Long-term advances from customers | 97,567,394,447         | -                      |
|                                             |                                                                                                                                                                                              | <b>Total</b>                      | <b>97,567,394,447</b>  | <b>-</b>               |
| <b>OTHER SHORT-TERM PAYABLES</b>            |                                                                                                                                                                                              |                                   | <b>1,118,193,039</b>   | <b>500,166,647,791</b> |
| 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               | 78,437,835             | 86,801,835             |
|                                             |                                                                                                                                                                                              | <b>Total</b>                      | <b>78,437,835</b>      | <b>86,801,835</b>      |
| Deo Ca Group JSC                            | Parent company                                                                                                                                                                               | Business Cooperation Contract     | -                      | 495,400,000,000        |
|                                             |                                                                                                                                                                                              | Other Short-Term Payables         | 1,039,755,204          | 4,679,845,956          |
|                                             |                                                                                                                                                                                              | <b>Total</b>                      | <b>1,039,755,204</b>   | <b>500,079,845,956</b> |

**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.