

PERIODIC INFORMATION DISCLOSURE

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

1. Organization Name: **DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY**
 - Stock code: HHV
 - Head Office Address: Km11+500, Southern Approach Road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Vietnam.
 - Telephone: 0236 3730 574 Fax: 0236 3842 713
 - E-mail: info@hhv.com.vn Website: hhv.com.vn

2. Contents of information disclosure:

Deo Ca Traffic Infrastructure Investment Joint Stock Company hereby announces the Company's Reviewed Consolidated Interim Financial Statements for the accounting period ended June 30, 2026.

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

3. This information was published on the Company's website on August 27, 2026, as in the link: <https://hhv.com.vn/en/financial-report/2026>

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

Attached documents:

- The Company's Reviewed Consolidated Interim Financial Statements for the accounting period ended June 30, 2026.

ORGANIZATION REPRESENTATIVE

Person authorized to disclose information

Chief Accountant





Member of MSI Global Alliance

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Reviewed Consolidated Interim Financial Statements
For the accounting period ended 30 June 2026

Audit firm:
SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTING SERVICES CO., LTD
(AASCS).
A MEMBER OF MSI GLOBAL ALLIANCE
29 Vo Thi Sau Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam
Tel: (028) 3820 5944 - 3820 5947; Fax: (028) 3820 5942



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 Consolidated interim financial statements for the accounting period from 1 January 2026 to 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 39th amendment on 30 July 2026.

The Company's shares were approved for listing under Decision No. 717/QĐ-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).

REPORT OF THE BOARD OF MANAGEMENT (continued)

4. Company's structure

<i>Company 's name</i>	<i>Ratio of benefit</i>	<i>Ratio of Voting right</i>	<i>Investment capital (VND)</i>
Subsidiaries company: 03 companies			
Bac Giang - Lang Son BOT JSC	65.07%	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
Associates company and joint ventures company: 04 companies			
Cam Lam - Vinh Hao Expressway JSC	38.00%	38.00%	391,400,000,000
Khanh Hoa Deo Ca BOT Investment JSC	47.45%	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
Deo Ca Tunnel Management and Operation Enterprise	Hao Son Hamlet, Hoa Xuan Nam Commune, Dak Lak Province, Viet Nam
Cu Mong Tunnel Management and Operation Enterprise	Long Thanh Hamlet, Xuan Loc Commune, Dak Lak Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Km81+140, Bac Giang - Lang Son Expressway, Huu Lung Commune, Lang Son Province, Viet Nam
Trung Luong - My Thuan 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 City	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam
Representative Office in Ho Chi Minh City	32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam

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

OPERATING RESULTS

Net profit after tax for the accounting period from 1 January 2026 to 30 June 2026 amounted to VND 389,157,817,195 (profit after tax of corresponding accounting period in 2025 amounted VND 324,386,577,783).

Undistributed earnings as at 30 June 2026 amounted to VND 1,747,191,396,178 (as at 31 December 2025 amounted to VND 1,446,743,571,997).

EVENTS AFTER THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION DATE

On July 30, 2026, the Company issued the 39th amendment to its Enterprise Registration Certificate by the Department of Finance of Da Nang City, recording an increase in charter capital from VND 5,471,662,960,000 to VND 5,745,118,880,000.

All 27,345,592 shares issued for the 2025 dividend payment had their registered share quantity adjusted by the Vietnam Securities Depository and Clearing Corporation (VSDC) on 5 August 2026. Subsequently, the Ho Chi Minh City Stock Exchange issued a decision approving the amendment of the listing registration on 6 August 2026, with the listing change taking effect on 10 August 2026.

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 Consolidated interim financial statements that have not been reviewed for adjustment or disclosure in the Consolidated interim financial statements.

REPORT OF THE BOARD OF MANAGEMENT (continued)

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

The Board of Directors:

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

The Board of Management:

		Appoint date	Dismission date
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	29/06/2026
Mr. Nguyen Le Bach	Deputy General Director	01/10/2024	29/06/2026
Mr. Nguyen Van An	Deputy General Director	07/06/2025	29/06/2026

The Board of Supervisors:

		Appoint date	Dismission date
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	22/05/2026

Legal representative:

		Appoint date	Dismission date
Mr. Ngo Truong Nam	General Director	20/05/2025	

Chief Accountant:

		Appoint date	Dismission date
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 CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for preparing the Consolidated interim financial statements which give a true and fair view of the consolidated financial position of the Company and the results of its operations and consolidated cash flows for the accounting period from 1 January 2026 to 30 June 2026. In preparing those Consolidated 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 consolidated 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 consolidated interim financial statements;
- Prepare and present consolidated interim financial statements on the basis of compliance with current accounting standards, corporate accounting system and other applicable regulations;
- Prepare the consolidated 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 Interim consolidated financial statements to comply with the current applicable regulations. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps to prevent and detect fraud or other irregularities.

OTHER ENGAGEMENT

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

APPROVAL OF CONSOLIDATED INTERIM FINANCIAL STATEMENTS

We hereby, the Board of Management of Deo Ca Traffic Infrastructure Investment Joint Stock Company approve the Company's consolidated interim financial statements for the accounting period from 1 January 2026 to 30 June 2026.

Approved, 25 August 2026
On behalf of the Board of Management
Legal representative



NGO TRUONG NAM

No. ~~745~~ /BCSX/TC/2026/AASCS**INTERIM FINANCIAL INFORMATION REPORT REVIEWED****To: The Shareholders, The Board of Directors, The Board of Management of
DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY**

We have reviewed the accompanying consolidated interim financial statements for the accounting period from 1 January 2026 to 30 June 2026 of Deo Ca Traffic Infrastructure Investment Joint Stock Company, prepared on 25 August 2026 from pages 09 to 106, including consolidated interim statement of financial position as at 30 June 2026, the consolidated interim statement of income, the consolidated interim of cash flows for the accounting period from 1 January 2026 to 30 June 2026 and notes to the consolidated interim financial statement for the accounting period from 1 January 2026 to 30 June 2026.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation and fair presentation of these consolidated interim financial statements for the accounting period from 1 January 2026 to 30 June 2026 in accordance with accounting standards, the Vietnamese accounting system for enterprises and applicable regulations on the preparation and presentation of the consolidated interim financial statements for the accounting period from 1 January 2026 to 30 June 2026 and is responsible for such internal control which the Board of General Directors determines necessary to enable the preparation of consolidated interim financial statements for the accounting period from 1 January 2026 to 30 June 2026 that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these consolidated interim financial statements for the accounting period from 1 January 2026 to 30 June 2026 based on our review. We conducted our review by Vietnamese Standard on Review engagements 2410 Review of consolidated interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted by Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's opinion

Based on our review, nothing has come to the attention that causes us to believe that the accompanying consolidated interim financial statements for the accounting period from 1 January 2026 to 30 June 2026 do not give a true and fair view, in all material respects, of the financial position of Deo Ca Traffic Infrastructure Investment Joint Stock Company as at 30 June 2026 and its consolidated interim operation results and consolidated interim statements of cash flows for the accounting period from 1 January 2026 to 30 June 2026 ending on the same date, following Vietnamese Accounting Standards, the Vietnam Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

Ho Chi Minh, 25 August 2026

**Southern Auditing and Accounting
Financial Consulting Services Co., Ltd (AASCS)
Deputy General Director**



Le Van Tuan

Certificate of Auditing Registration No. 0479-2023-142-1

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

Code	ASSETS	Note	As at	
			30.06.2026 VND	01.01.2026 VND
100	CURRENT ASSETS		1,895,738,603,790	1,862,409,737,591
110	Cash and cash equivalents	V.1	493,807,311,370	571,735,568,582
111	Cash		335,841,718,741	446,122,441,869
112	Cash equivalents		157,965,592,629	125,613,126,713
120	Short-term financial investments		21,885,643,864	21,567,111,018
123	Short-term held-to-maturity investments	V.2a	21,885,643,864	21,567,111,018
130	Short-term receivables		1,288,035,544,349	1,184,713,119,441
131	Short-term trade accounts receivable	V.3	751,416,081,372	810,846,568,945
132	Short-term prepayments to suppliers	V.4a	110,976,963,352	56,910,023,595
135	Other short-term receivables	V.5a	440,255,486,356	330,167,073,632
136	Allowance for short-term doubtful debt	V.6	(14,612,986,731)	(13,210,546,731)
140	Inventories		35,996,478,228	44,914,909,709
141	Inventories	V.7	35,996,478,228	44,914,909,709
160	Other current assets		56,013,625,979	39,479,028,841
161	Short-term prepaid expenses	V.8a	20,369,865,409	19,979,728,817
162	Value Added Tax to be reclaimed		-	1,381,314,823
163	Tax and other receivables from the State Budget	V.18b	3,099,483,309	2,976,716,732
165	Other current assets	V.14	32,544,277,261	15,141,268,469

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

Code	ASSETS (continued)	Note	As at	
			30.06.2026 VND	01.01.2026 VND
200	NON-CURRENT ASSETS		39,220,200,139,584	38,889,665,944,866
210	Long-term receivables		508,998,002,253	465,705,919,122
212	Long-term prepayments to suppliers	V.4b	411,468,178,070	360,723,660,592
215	Other long-term receivables	V.5b	97,529,824,183	104,982,258,530
220	Fixed assets		27,246,531,348,514	27,487,538,681,451
221	Tangible fixed assets	V.9	27,193,113,308,832	27,436,122,691,652
222	Historical cost		30,209,477,753,240	30,219,932,424,051
223	Accumulated depreciation		(3,016,364,444,408)	(2,783,809,732,399)
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	9,475,317,960	9,764,387,052
228	Historical cost		12,362,145,635	12,362,145,635
229	Accumulated amortisation		(2,886,827,675)	(2,597,758,583)
250	Long-term assets in progress		2,817,903,719	3,376,113,479
252	Construction in progress	V.12	2,817,903,719	3,376,113,479
260	Long-term financial investments		2,340,048,667,506	2,281,710,493,936
262	Investments in associates, joint ventures	V.2b	1,273,225,048,563	1,216,853,542,677
263	Investments in other entities	V.2c	1,051,495,800,000	1,009,017,000,000
265	Long-term held-to-maturity investments	V.2a	15,327,818,943	55,839,951,259
270	Other long-term assets		9,121,804,217,592	8,651,334,736,878
271	Long-term prepaid expenses	V.8b	9,103,276,236,659	8,631,729,793,557
272	Deferred income tax assets	V.24a	10,549,129,334	10,398,576,090
279	Goodwill	V.13	7,978,851,599	9,206,367,231
280	TOTAL ASSETS		41,115,938,743,374	40,752,075,682,457

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

Code	RESOURCES	Note	As at	
			30.06.2026 VND	01.01.2026 VND
300	LIABILITIES		28,077,882,861,130	28,579,498,126,112
310	Short-term liabilities		2,778,440,221,593	3,561,610,617,415
311	Short-term trade accounts payable	V.15a	1,049,812,448,797	1,037,199,795,714
312	Short-term advances from customers	V.16a	31,908,152,063	102,791,223,460
313	Dividend payables	V.17	111,845,126	-
314	Tax and other payables to the State Budget	V.18a	75,833,970,222	112,937,422,762
315	Payable to employees	V.19	19,427,248,394	31,738,474,878
316	Short-term accrued expenses	V.20a	353,022,390,266	335,340,805,490
319	Short-term unearned revenue	V.21a	1,100,000,000	1,194,181,818
320	Other short-term payables	V.22a	452,794,244,525	954,509,487,657
321	Short-term borrowings and finance lease liabilities	V.23a	785,794,747,385	979,820,050,821
323	Bonus and welfare funds		8,635,174,815	6,079,174,815
330	Long-term liabilities		25,299,442,639,537	25,017,887,508,697
331	Long-term trade accounts payables	V.15b	254,172,129,455	260,845,755,724
332	Long-term advances from customers	V.16b	716,227,826,471	507,937,125,175
334	Long-term accrued expenses	V.20b	7,047,758,381,244	6,576,282,356,750
337	Long-term unearned revenue	V.21b	11,589,162,751	11,223,836,612
338	Other long-term payables	V.22b	35,123,476,625	35,280,476,625
339	Long-term borrowings and finance lease liabilities	V.23b	17,089,100,447,719	17,479,169,217,555
342	Deferred income tax liabilities	V.24b	145,471,215,272	147,148,740,256

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

Code	RESOURCES (continued)	Note	As at	
			30.06.2026 VND	01.01.2026 VND
400	OWNERS' EQUITY	V.25	13,038,055,882,244	12,172,577,556,345
411	Owners' capital		5,471,662,960,000	4,974,330,030,000
411a	- Ordinary shares with voting rights		5,471,662,960,000	4,974,330,030,000
412	Share premium		5,188,162,000	5,364,062,000
414	Owners' other capital		4,173,092,872,545	4,173,092,872,545
418	Investment and development funds		20,561,628,379	15,561,628,379
420	Undistributed earnings		1,747,191,396,178	1,446,743,571,997
420a	- Undistributed post-tax profits of previous years		1,421,018,895,827	863,936,154,090
420b	- Post-tax profits of current period/year		326,172,500,351	582,807,417,907
429	Non-controlling interests		1,620,358,863,142	1,557,485,391,424
440	TOTAL RESOURCES		41,115,938,743,374	40,752,075,682,457

Prepared by



DANG THI HUYEN

Chief Accountant



LE CONG NGHIA

Approved, 25 August 2026
On behalf of the Board of Management
Legal representative



NGO TRUONG NAM

CONSOLIDATED INTERIM STATEMENT OF INCOME

For the accounting period from 1 January 2026 to 30 June 2026

		For the six - month period ended	
		30.06.2026	30.06.2025
Code	Note	VND	VND
01	Revenue from sales of goods and rendering of services	VI.1	1,877,233,713,820
02	Less deductions	-	-
10	Net revenue from sales of goods and rendering of services	VI.1	1,877,233,713,820
11	Cost of goods sold and services rendered	VI.2	922,832,440,608
20	Gross profit from sales of goods and rendering of services	954,401,273,212	773,396,317,273
21	Gain/(loss) on disposal of investment property	-	-
22	Financial income	VI.3	5,536,722,995
23	Financial expenses	VI.4	526,008,148,851
24	- Including: Interest expenses	517,297,153,351	441,622,357,637
26	General and administration expenses	VI.5	36,245,640,136
27	Profit sharing from associates	44,407,505,886	50,904,965,399
30	Net operating profit	442,091,713,106	368,586,118,947
31	Other income	VI.6	1,372,929,450
32	Other expenses	VI.7	260,534,238
40	Net other income	1,112,395,212	725,218,333
50	Net accounting profit before tax	443,204,108,318	369,311,337,280

CONSOLIDATED INTERIM STATEMENT OF INCOME
For the accounting period from 1 January 2026 to 30 June 2026
(continued)

Code		Note	For the six - month period ended	
			30.06.2026 VND	30.06.2025 VND
51	Business income tax - current	VI.9	55,874,369,351	47,217,920,222
52	Business income tax - deferred	VI.10	(1,828,078,228)	(2,293,160,725)
60	Net profit after tax		<u>389,157,817,195</u>	<u>324,386,577,783</u>
	Attributable to:			
61	Owners of the parent company		324,833,027,325	276,937,796,275
62	Non-controlling interests		64,324,789,870	47,448,781,508
70	Basic earnings per share	VI.11	615	623
71	Diluted earnings per share	VI.12	615	535

Prepared by



DANG THI HUYEN

Chief Accountant



LE CONG NGHIA

Approved, 25 August 2026
On behalf of the Board of Management
Legal representative



NGO TRUONG NAM

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

For the accounting period from 1 January 2026 to 30 June 2026

		For the six - month period ended	
		30.06.2026	30.06.2025
Code	Note	VND	VND
CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net profit before tax	443,204,108,318	369,311,337,280
Adjustments for:			
02	Depreciation fixed assets and investment properties & goodwill allocation	245,461,049,795	208,859,934,575
03	Provisions	1,402,440,000	-
05	Profits from investing activities	(50,772,831,574)	(79,500,131,515)
06	Interest expense	517,297,153,351	441,622,357,637
08	Operating profit before changes in working capital	1,156,591,919,890	940,293,497,977
09	Increase in receivables	(70,385,734,309)	(89,855,346,322)
10	Decrease/(increase) in inventories	8,918,431,481	(70,898,859,450)
11	Increase/(decrease) in payables [not including interest payables, CIT payables]	144,430,529,145	(34,770,917,904)
12	(Increase)/decrease in prepaid expenses	(7,273,112,508)	1,138,868,592
14	Interest paid	(519,133,798,343)	(507,440,682,838)
15	Business income tax paid	(91,823,989,488)	(73,471,793,463)
16	Other receipts from operating activities	-	165,009,000,000
17	Other payments on operating activities	(303,000,000)	(24,000,000)
20	Net cash inflows from operating activities	621,021,245,868	329,979,766,592
CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets	(17,459,038,367)	(58,543,798,785)
22	Proceeds from disposals of fixed assets and long-term assets	828,602,693	-
23	Loans granted, purchases of debt instruments of other entities	(1,971,059,752)	(1,461,336,340)
24	Collection of loans, proceeds from sales of debt instruments of other entities	42,164,659,222	600,000,000
25	Investments in other entities	(644,680,000,000)	(248,643,272,861)
26	Proceeds from divestment in other entities	4,108,000,000	107,738,172,067
27	Dividends and interest received	4,996,376,396	24,767,991,336
30	Net cash outflows from investing activities	(612,012,459,808)	(175,542,244,583)

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

For the accounting period from 1 January 2026 to 30 June 2026

(continued)

		For the six - month period ended	
		30.06.2026	30.06.2025
Code	Note	VND	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	VII.3 164,031,721,806	569,602,588,903
34	Repayments of borrowings	VII.4 (742,391,176,220)	(875,752,037,217)
35	Finance lease principal repayments	VII.4 (5,734,618,858)	(1,783,193,374)
40	Net cash (outflows)/inflows from financing activities	(86,937,043,272)	107,067,358,312
50	Net increase in cash and cash equivalents	(77,928,257,212)	261,504,880,321
60	Cash and cash equivalents at beginning of period	571,735,568,582	308,933,876,437
61	Effect of foreign exchange differences	-	-
70	Cash and cash equivalents at end of period	493,807,311,370	570,438,756,758

Approved, 25 August 2026

On behalf of the Board of Management

Legal representative

Prepared by

Chief Accountant



DANG THI HUYEN



LE CONG NGHIA



NGO TRUONG NAM

NOTE TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the accounting period from 1 January 2026 to 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 39th amendment on 30 July 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 joint venture and associate 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, Khat 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; 23rd amendment on 09 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 Ninh province and Lang Son province under BOT contract.
- + Scale, design frequency and standards of the Project (according to the BOT Investment Certificate)

Structure of investment capital according to the financial plan:

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

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

Investors are entitled to 11.5% per year interest under the BOT contract throughout the project's lifespan. The remaining toll collection year according to the financial plan is 22 years and 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 28th 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 12th time by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 10 July 2025.

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

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

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

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

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

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

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

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

Investor profit throughout the project's lifespan is 11.5% per year. The remaining toll collection year according to the financial plan is 9 years and 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 8th time by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 12 August 2025.

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

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

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

+ Investment and construction project of expanding National Highway 1 section KM1374+525 - KM1392 & KM1405 - KM1425, Khanh Hoa province under BOT contract.

Decision 108/QD-BGTVT dated 13 January 2016 on the collection of tolls at Ninh An toll station KM1425+200 on National Highway 1 on pay backing the investment project for the expansion of National Route 1 section KM1374+525 - KM1392 and KM1405 - KM1425+500, Khanh Hoa province under BOT contract:

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

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

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

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

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

Investor return throughout the project's lifespan is 11.5% per year. The remaining toll collection year according to the financial plan is 11 years and 2 months.

Actual contributed capital as at 30/06/2026 is: VND 305,000,000,000

v. Dong Dang – Tra Linh Expressway JSC

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 4800935176 dated 18 December 2023. The business registration certificate was amended for the 7th time by the Cao Bang Provincial Department of Finance on 12 March 2026.

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

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

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

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

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

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

Structure of investment capital according to the financial plan:

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

+ Borrowings: VND 3,687,380,000,000

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

Total: VND 14,331,618,000,000

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

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

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

Actual contributed capital as at 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 JSC

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

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

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

Structure of investment capital according to the financial plan:

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

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

The investor's profit throughout the project's life is 9.99%/year. The remaining toll collection year according to the financial plan is 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 14th change Business Registration Certificate was issued by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 21 May 2026.

+ Investment Project for Construction of Component 2: Expressway from Huu Nghi - Chi Lang border gate (KM1+800-KM44+749.67), Lang Son province

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

Decision No. 645/QD-UBND dated 5 April 2019 of the People's Committee of Lang Son province on approving the adjustment of the Financial Plan of Component Project 2 of the Bac Giang - Lang Son Expressway Construction Investment Project, section KM1+800-KM108+500, combined with strengthening the National Highway 1 road surface, section KM1+800-KM106+500, Bac Giang province and Lang Son province under the form of BOT contract.

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

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

Enterprise investment capital is implemented according to project progress.

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

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

List of dependent accounting affiliated units without legal status:

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
Deo Ca Tunnel Management and Operation Enterprise	Hao Son Hamlet, Hoa Xuan Nam Commune, Dak Lak Province, Viet Nam
Cu Mong Tunnel Management and Operation Enterprise	Long Thanh Hamlet, Xuan Loc Commune, Dak Lak Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Km81+140, Bac Giang - Lang Son Expressway, Huu Lung Commune, Lang Son Province, Viet Nam
Trung Luong - My Thuan 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 City	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam
Representative Office in Ho Chi Minh City	32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam

6. List of other investment companies

i. ICV Vietnam Investment and Construction JSC

ICV Vietnam Investment and Construction Joint Stock Company has enterprise registration certificate No. 0401777280 issued by the Department of Planning and Investment of Da Nang City on 13 July 2016. The Company is currently operating under the 20th amended enterprise registration certificate issued by the Ho Chi Minh City Department of Finance (formerly Ho Chi Minh City Department of Planning and Investment) on 21 July 2025.

Line of business: Producing and trading in building materials

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

VND 829,800,000,000

ii. ICV Vietnam Investment and Construction JSC

Deo Ca Urban Infrastructure Company Limited was initially granted the Enterprise Registration Certificate No. 0111279935 on 11 November 2025. The 4th amended Enterprise Registration Certificate was issued by the Department of Finance of Hanoi on 23 April 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 1,450 employees working (the beginning of year was 1,387 employees).

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

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

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

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEMS

1. Accounting system

The Company applies the Corporate Accounting System in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance, and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance on the preparation and presentation of consolidated financial statements.

2. Statement of Compliance with Accounting Standards and Accounting System

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

IV. ACCOUNTING POLICIES

1. Changes in accounting policies and disclosures

The Company has restated and reclassified certain opening balances and comparative figures for the prior period in the interim consolidated financial statements to ensure compliance with applicable regulations. Detailed descriptions and financial impacts of these restatements are disclosed in Note VIII.08 to the accompanying financial statements.

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

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

For the preparation of the consolidated interim financial statements, financial investments are classified according to the following principles:

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

a) Held-to-maturity investment

This investment does not reflect holdings of bonds and debt instruments for profit-making purposes. Held-to-maturity investments include term deposits at banks (with the maturity of over 3 months) treasury bills, promissory notes, bonds and preferred shares obligatorily repurchased at a specified future date, loans held to maturity with year interest earnings, and other held-to-maturity investments.

Provision for impairment of held-to-maturity investments: for held-to-maturity investments that have not been provided for in accordance with statutory regulations, the Company evaluates their recoverability. If there is objective evidence indicating that part or all of an investment may unrecoverable, the loss amount is recognized in financial expenses for the period

Provision allowance or reversal for this investment is recognized as at the date of the consolidated interim financial statements. Where the amount of loss cannot be measured reliably, the carrying amount of the investment is not written down, and the recoverability of the investment is disclosed in the notes to the consolidated interim financial statements

b) Investments in subsidiaries and associates

Subsidiaries

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

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

IV. ACCOUNTING POLICIES (continued)

3. Financial investment (continued)

b) Investments in subsidiaries and associates (continued)

Subsidiaries (continued)

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

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

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

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

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

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

Operations and interests of non-controlling shareholders

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

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

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

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

IV. ACCOUNTING POLICIES (continued)

3. Financial investment (continued)

b) Investments in subsidiaries and associates (continued)

Associates

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

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

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

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

c) Investments in other entities

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

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

4. Goodwill

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

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

IV. ACCOUNTING POLICIES (continued)

4. Goodwill (continued)

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

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

5. Receivables

Receivables represent trade receivables from customers, including trade payables arising from sales of goods and provision of services; and other non-trade receivables.

Provision for doubtful receivables is made for each item for each receivable based on the overdue time of the original debt commitment (excluding debt extension between parties) or based on the expected loss that is likely to occur. Receivables that are determined to be irrecoverable will be written off.

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

6. Inventories

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

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

Inventories are recorded in line with perpetual method.

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

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

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

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

IV. ACCOUNTING POLICIES (continued)

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

Historical cost of fixed assets formed from BOT projects:

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

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

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

Depreciation of fixed assets:

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

Depreciation is charged on a straight-line basis for fixed assets not formed from BOT.BT projects. The estimated amortization year is as follows:

- Buildings, plants	03 - 50 years
- Machinery, equipment	03 - 10 years
- Transportation equipment, transmitters	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Land use rights indefinitely	Not amortized
- Other fixed assets	10 years

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

Depreciation for assets formed from BOT, BT projects:

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

IV. ACCOUNTING POLICIES (continued)

7. 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.

8. Cost of construction in progress

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

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

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

10. Business cooperation contract

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

- BCC in the form of jointly controlled assets;
- BCC in the form of jointly controlled business activities;
- BCC according to profit sharing after tax.

11. Deferred CIT

Deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates enacted or substantively enacted as at the end of the interim consolidated accounting.

IV. ACCOUNTING POLICIES (continued)

12. 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.

13. 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.

14. Borrowings and financial lease liabilities

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

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

15. Borrowings and capitalization of borrowing costs

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

16. Accrued expenses

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

IV. ACCOUNTING POLICIES (continued)

17. Unearned revenue

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

18. Capital

- Common shares

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

- Repurchase and re-issuance of treasury shares

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

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

- Owners' other capital

State budget capital invested in PPP projects through capital contribution to the construction of works and infrastructure components is recognized and presented in accordance with the economic substance of the transaction (recording an increase in PPP project assets, owners' other capital, or liabilities based on the substance and form of disbursement, clearly separating asset ownership between the investor's capital and state capital). Upon the expiration of the PPP contract term and the completion of operations to recover the investor's capital and return corresponding to their capital participation, the entire state budget capital and assets formed from the project shall be transferred without compensation to the competent state authority in accordance with applicable regulations

- Undistributed post-tax profits

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

Profit distribution must be complied with the current financial policies.

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

IV. ACCOUNTING POLICIES (continued)

18. Capital (continued)

- Undistributed post-tax profits (continued)

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

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

19. Appropriation of net profits

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

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

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

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

The Company appropriate funds as below:

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

20. Revenues

a) Revenue from sale of goods

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

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

IV. ACCOUNTING POLICIES (continued)

20. Revenues (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) Financial income

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

d) Construction contract revenue

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

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

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

e) Traffic fee revenue

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

f) Income from interest

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

g) Income from dividends

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



IV. ACCOUNTING POLICIES (continued)

20. Revenues (continued)

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

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

i) Other income

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

21. Costs of goods sold

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

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

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

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

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

23. Financial expenses

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



IV. ACCOUNTING POLICIES (continued)

23. Financial expenses (continued)

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

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

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

24. Selling and general administration expenses

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

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

25. Current income tax expense

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

26. Deferred income tax expense

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

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

IV. ACCOUNTING POLICIES (continued)

26. Deferred income tax expense (continued)

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

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

27. Related parties

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

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

28. Segment reporting

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

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

29. Financial instruments

a) Financial assets

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

- Financial assets which are classified at fair value through the Income Statement are the financial assets held for trading or are classified at fair value group the result of the Income statement at the initial recognition;
- Loans and receivables are the non-derivative financial assets, including fixed or with determined payments, and non-listed in a listed market;
- 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;

IV. ACCOUNTING POLICIES (continued)

29. Financial instruments (continued)

a) Financial assets (continued)

- Financial assets available for sale are the non-derivative financial assets which are determined as available for sale or not classified in any of the other categories. These assets are measured at fair value through the Income statement, including held-to-maturity investment, loans and receivables.

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

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

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

b) Financial liabilities and owner's equity instruments

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

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

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

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 Consolidated interim 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 CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	30.06.2026	01.01.2026
	VND	VND
Cash on hand	1,451,283,433	1,653,542,893
Cash at bank	334,265,041,308	444,299,002,976
TPBank - Thang Long Ha Noi Branch	109,689,504,476	221,807,367,768
Vietinbank - Da Nang Branch	104,538,018,688	144,063,317,025
Vietinbank - Ha Noi Branch	69,039,139,457	26,521,629,360
VietABank - Ha Noi Branch	20,681,305,960	21,948,732,318
Others	30,317,072,727	29,957,956,505
Cash in transit	125,394,000	169,896,000
Cash equivalents	157,965,592,629	125,613,126,713
Vietinbank - Ha Noi Branch	72,449,311,233	70,158,673,814
Vietinbank - Da Nang Branch	59,566,403,000	9,566,403,000
Vietinbank - Thang Long Ha Noi Branch	14,778,801,822	23,137,109,416
TPBank - Thang Long Ha Noi Branch	6,500,000,000	19,000,000,000
Others	4,590,591,962	3,637,526,901
Accrued interest on term deposits	80,484,612	113,413,582
Total	493,807,311,370	571,735,568,582

- (*) Time deposits with a maturity less than 3 months at Vietinbank bearing an annual interest rate of 2.1%/year, at TPBank bearing an annual interest rate of 3.2%/year - 3.4%/year, at Vpbank bearing an annual interest rate of 4.2%/year - 4.5%/year.

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

2. INVESTMENTS

a) Held-to-maturity investments

	30.06.2026			01.01.2026		
	Cost VND	Book value VND	Provision VND	Cost VND	Book value VND	Provision VND
Short-term	21,885,643,864	21,885,643,864	-	21,567,111,018	21,567,111,018	-
Term deposits (i)	14,885,643,864	14,885,643,864	-	14,567,111,018	14,567,111,018	-
Vietinbank - Da Nang Branch	7,000,000,000	7,000,000,000	-	7,000,000,000	7,000,000,000	-
VPBank	6,919,596,477	6,919,596,477	-	6,273,244,688	6,273,244,688	-
Others	966,047,387	966,047,387	-	1,293,866,330	1,293,866,330	-
Loans (ii)	7,000,000,000	7,000,000,000	-	7,000,000,000	7,000,000,000	-
COMA 25 Construction and Trading JSC	4,000,000,000	4,000,000,000	-	4,000,000,000	4,000,000,000	-
Indochine IDC JSC	3,000,000,000	3,000,000,000	-	3,000,000,000	3,000,000,000	-
Long - term	15,327,818,943	15,327,818,943	-	55,839,951,259	55,839,951,259	-
Term deposits (iii)	15,327,818,943	15,327,818,943	-	15,000,000,000	15,000,000,000	-
Vietinbank - Ha Noi Branch	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
Others	327,818,943	327,818,943	-	-	-	-
Other investments	-	-	-	40,839,951,259	40,839,951,259	-
Related parties	-	-	-	40,839,951,259	40,839,951,259	-
Cam Lam - Vinh Hao Expressway JSC	-	-	-	40,839,951,259	40,839,951,259	-
Total	37,213,462,807	37,213,462,807	-	77,407,062,277	77,407,062,277	-

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

2. INVESTMENTS (continued)

a) Held-to-maturity investments (continued)

- (i) Time deposits with maturities of over 3 months at Vietinbank bearing an annual interest rate of 3.2%/year, at TPBank bearing an annual interest rate of 4.9%/year, at Vpbank bearing an annual interest rate of 6%/year.
- (ii) Loans granted to IDC Dong Duong Joint Stock Company at an interest rate of 9.5%/year and COMA 25 Construction and Trading JSC at interest rates ranging from 8.5%/year to 9.5%/year, with a loan term of 11 months from the date of the first disbursement.
- (iii) Term deposits with a maturity of over 12 months at Vietinbank with an interest rate of 4.2%/year.

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

2. INVESTMENTS (continued)

b) Investments in joint ventures and associates

	As at 30.06.2026 VND	Gains from bargain purchase VND	Adjustments increase/ (decrease) VND	Distribution of profits and losses from joint ventures and associates VND	As at 01.01.2026 VND
Khanh Hoa Deo Ca BOT Investment JSC	493,999,860,706	-	-	9,149,776,419	484,850,084,287
Cam Lam - Vinh Hao Expressway JSC	510,666,946,589	-	-	35,529,009,674	475,137,936,915
Dong Dang - Tra Linh Expressway JSC (i)	240,545,200,000		16,072,000,000	-	224,473,200,000
Bac Giang - Lang Son - Huu Nghi BOT JSC (ii)	28,013,041,268	-	(4,108,000,000)	(271,280,207)	32,392,321,475
Total	1,273,225,048,563	-	11,964,000,000	44,407,505,886	1,216,853,542,677

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

(ii) Bac Giang - Lang Son - Huu Nghi BOT Joint Stock Company has completed the procedures for reducing its charter capital from VND 105,000,000,000 to VND 92,000,000,000 in accordance with Resolution No. 02/2026/NQ-ĐHĐCĐ dated 5 May 2026 regarding the charter capital reduction through a partial capital refund to shareholders based on their shareholding proportions and the corresponding amendment to the Company's Charter.

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

2. INVESTMENTS (continued)

c) Investments in other entities

	30.06.2026			01.01.2026		
	History cost VND	Recoverable VND	Provision VND	History cost VND	Recoverable VND	Provision VND
Deo Ca Urban Infrastructure Company Limited	800,000,000,000	800,000,000,000	-	800,000,000,000	800,000,000,000	-
ICV Vietnam Investment and Construction JSC	127,500,000,000	127,500,000,000	-	127,500,000,000	127,500,000,000	-
Dong Dang - Tra Linh Expressway JSC (i)	123,995,800,000	123,995,800,000	-	81,517,000,000	81,517,000,000	-
	1,051,495,800,000	1,051,495,800,000	-	1,009,017,000,000	1,009,017,000,000	-

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

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

For the shares of these companies have not been listed on stock markets, the fair value of such investment in these companies has not been evaluated for disclosure in the Note to the Interim consolidated financial statements in accordance with Circular No.99/2025/TT-BTC 27 October 2025.

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

B 09- DN/HN

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

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

3. SHORT-TERM TRADE RECEIVABLES

	30.06.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Related parties	522,048,794,611	-	504,684,762,510	-
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	-	-	-
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	-
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	-	-	-
Third parties	229,367,286,761	(12,438,332,482)	306,161,806,435	(11,035,892,482)
DCC Construction Investment JSC	-	-	65,791,060,046	-
Project Management Unit - 2	100,318,183,297	-	84,047,718,395	-
Others	129,049,103,464	(12,438,332,482)	156,323,027,994	(11,035,892,482)
Total	751,416,081,372	(12,438,332,482)	810,846,568,945	(11,035,892,482)



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

4. PREPAYMENTS TO SUPPLIERS

a) Short-term prepayments to suppliers

	30.06.2026 VND	01.01.2026 VND
Third parties	110,976,963,352	56,910,023,595
Trung Hai Construction and Investment JSC	14,970,422,805	-
Dong A International Corporation	14,359,029,400	14,359,029,400
International Construction Investment and Trading JSC	9,600,297,660	-
Viet Nam Specialized Vehicles Auto Import Export JSC	5,992,200,000	5,992,200,000
Others	66,055,013,487	36,558,794,195
Total	110,976,963,352	56,910,023,595

b) Long-term prepayments to suppliers

	30.06.2026 VND	01.01.2026 VND
Third parties	411,468,178,070	360,723,660,592
Hoang Long Construction Investment Corporation	163,143,390,644	158,149,293,779
Underground Works Construction JSC	94,082,320,759	94,082,320,759
Long Giang Construction Foundation JSC	45,752,874,420	-
Project Management Unit 85	22,607,969,484	22,607,969,484
Nang Ban Mai Investment Corporation	15,247,718,241	15,247,718,241
Minh Phat Co., Ltd	11,899,747,000	11,899,747,000
Song Da No 10 JSC	9,381,606,667	9,381,606,667
Lang Son Province Construction Investment Project Management Board	8,575,350,000	8,575,350,000
Civil Engineering Construction Corporation 8	7,176,702,514	7,176,702,514
Others	33,600,498,341	33,602,952,148
Total	411,468,178,070	360,723,660,592

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

5. OTHER RECEIVABLES

a) Other short-term receivables

	30.06.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Advances	80,489,420,907	-	70,206,037,805	-
Deposits	-	-	4,271,861,373	-
Related parties	-	-	100,000,000	-
Deo Ca Group JSC	-	-	100,000,000	-
Third parties	-	-	4,171,861,373	-
VietNam International Leasing Co., Ltd	-	-	2,622,675,000	-
Chailease International Leasing Co., Ltd	-	-	964,969,373	-
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	-	-	473,850,000	-
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	-	-	110,367,000	-
Land clearance advances	6,718,292,751	-	19,172,103,508	-
Third parties	6,718,292,751	-	19,172,103,508	-
Project Management Board of key projects - Khanh Hoa	4,919,720,000	-	4,919,720,000	-
Provincial People's Committee	1,798,572,751	-	14,252,383,508	-
Others	-	-	-	-
Others short-term receivables	353,047,772,698	(873,033,836)	236,517,070,946	(873,033,836)
Related parties	310,303,187,372	-	12,682,778,880	-
DCC Construction Investment JSC (*)	206,834,922,576	-	-	-
Dong Dang - Tra Linh Expressway JSC	97,151,200,000	-	6,422,000,000	-
Deo Ca Group JSC	6,008,780,880	-	6,008,780,880	-
ICV Vietnam Investment and Construction JSC	308,283,916	-	251,998,000	-
Third parties	42,744,585,326	(873,033,836)	223,834,292,066	(873,033,836)
DCC Construction Investment JSC	-	-	206,834,922,576	-
Underground Works Construction JSC	3,070,496,900	-	3,070,496,900	-
Road Management Zone III	837,818,000	(837,818,000)	837,818,000	(837,818,000)
Others	38,836,270,426	(35,215,836)	13,091,054,590	(35,215,836)
Total	440,255,486,356	(873,033,836)	330,167,073,632	(873,033,836)

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

5. OTHER RECEIVABLES (continued)

b) Other long-term receivables

	30.06.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Deposits	7,059,851,373	-	2,147,020,000	-
Related parties	100,000,000	-		
Deo Ca Group JSC	100,000,000	-	-	-
Third parties	6,959,851,373	-	2,147,020,000	-
VietNam International Leasing Co., Ltd	3,263,645,000	-	-	-
Chailease International Leasing Co., Ltd	964,969,373	-	-	-
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	473,850,000	-	-	-
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	110,367,000	-	-	-
Others	2,147,020,000	-	2,147,020,000	-
Dividend advance receivable (*)	45,673,507,298	-	63,539,183,468	-
Related parties	27,308,208,645	-	38,015,562,045	-
BOT Hung Phat JSC	27,308,208,645	-	38,015,562,045	-
Third parties	18,365,298,653	-	25,523,621,423	-
Ha Thanh International Trading Investment JSC	18,348,377,852	-	25,421,172,372	-
Viet Thanh Construction and Investment JSC	16,920,801	-	102,449,051	-
Other long-term receivables	44,796,465,512	-	39,296,055,062	-
Third parties	44,796,465,512	-	39,296,055,062	-
Receivables for repair and project warranty	13,922,159,406	-	13,922,159,406	-
Land fund development center and industrial cluster Lang Giang district	12,301,719,456	-	12,301,719,456	-
Center for land fund development in Huu Lung	5,033,084,500	-	5,033,084,500	-
Center for land fund development in Chi Lang district	4,860,513,038	-	4,860,513,038	-
Others	8,678,989,112	-	3,178,578,662	-
Total	97,529,824,183	-	104,982,258,530	-



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

5. OTHER RECEIVABLES (continued)

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

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

6. DOUBTFUL DEBTS

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

	30.06.2026			01.01.2026		
	Historical cost VND	Recoverable VND	Provision VND	Historical cost	Recoverable	Provision
Trade receivables	12,438,332,482	-	(12,438,332,482)	11,035,892,482	-	(11,035,892,482)
Road and Bridge Construction JSC 19	5,159,490,529	-	(5,159,490,529)	5,159,490,529	-	(5,159,490,529)
DakLak Road Management and Maintenance Single Member LLC	3,399,652,533	-	(3,399,652,533)	3,399,652,533	-	(3,399,652,533)
Others	3,879,189,420	-	(3,879,189,420)	2,476,749,420	-	(2,476,749,420)
Prepayments to suppliers	1,301,620,413	-	(1,301,620,413)	1,301,620,413	-	(1,301,620,413)
Chi Viet Prefabricated House JSC	673,571,100	-	(673,571,100)	673,571,100	-	(673,571,100)
Others	628,049,313	-	(628,049,313)	628,049,313	-	(628,049,313)
Other short-term receivables	873,033,836	-	(873,033,836)	873,033,836	-	(873,033,836)
Road Management Zone III	837,818,000	-	(837,818,000)	837,818,000	-	(837,818,000)
Others	35,215,836	-	(35,215,836)	35,215,836	-	(35,215,836)
Total	14,612,986,731	-	(14,612,986,731)	13,210,546,731	-	(13,210,546,731)

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

7. INVENTORIES

	30.06.2026		01.01.2026	
	Historical cost VND	Provision VND	Historical cost VND	Provision VND
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	-
Goods	46,357,904	-	33,485,448	-
Total	35,996,478,228	-	44,914,909,709	-

- (*) Work in progress costs related to the cost of unfinished construction works.
- Value of unused or degraded inventories which are unsold at the end of of fiscal period:
None
- Value of inventories put up as collateral to ensure liabilities at the end of of fiscal period:
None

8. PREPAID EXPENSES

a) Short-term prepaid expenses

	30.06.2026 VND	01.01.2026 VND
Short-term prepaid expenses	20,369,865,409	19,979,728,817
Total	20,369,865,409	19,979,728,817

b) Long-term prepaid expenses

	30.06.2026 VND	01.01.2026 VND
Interest expenses	9,090,477,037,225	8,625,813,570,039
The cost of repairing the road surface	7,836,171,869	814,484,182
Others	4,963,027,565	5,101,739,336
Total	9,103,276,236,659	8,631,729,793,557

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

9. TANGIBLE FIXED ASSETS

	Buildings, structures VND	Machinery, equipment VND	Transportation equipment VND	Office equipment VND	Total VND
HISTORICAL COST					
As at 1 January 2026	29,933,941,824,782	134,624,905,057	108,748,230,446	42,617,463,766	30,219,932,424,051
<i>Increase during the period</i>	3,516,286,398	167,914,760	11,604,815,988	-	15,289,017,146
Purchase during the period	-	167,914,760	11,604,815,988	-	11,772,730,748
Transfer from construction in progress	3,184,157,307	-	-	-	3,184,157,307
Other increase	332,129,091	-	-	-	332,129,091
<i>Decrease during the period</i>	17,421,991,000	4,318,181,818	4,003,515,139	-	25,743,687,957
Liquidation, transfer	-	4,318,181,818	3,047,990,643	-	7,366,172,461
Other decreases	17,421,991,000	-	955,524,496	-	18,377,515,496
As at 30 June 2026	29,920,036,120,180	130,474,637,999	116,349,531,295	42,617,463,766	30,209,477,753,240
ACCUMULATED DEPRECIATION					
As at 1 January 2026	2,639,448,928,162	44,166,398,198	69,621,585,505	30,572,820,534	2,783,809,732,399
<i>Increase during the period</i>	226,879,067,994	7,836,616,070	4,547,351,962	1,613,372,940	240,876,408,966
Depreciation during the period	226,879,067,994	7,836,616,070	4,547,351,962	1,613,372,940	240,876,408,966
<i>Decrease during the period</i>	-	4,318,181,818	4,003,515,139	-	8,321,696,957
Liquidation, transfer	-	4,318,181,818	3,047,990,643	-	7,366,172,461
Other decreases	-	-	955,524,496	-	955,524,496
As at 30 June 2026	2,866,327,996,156	47,684,832,450	70,165,422,328	32,186,193,474	3,016,364,444,408
NET BOOK VALUE					
As at 1 January 2026	27,294,492,896,620	90,458,506,859	39,126,644,941	12,044,643,232	27,436,122,691,652
As at 30 June 2026	27,053,708,124,024	82,789,805,549	46,184,108,967	10,431,270,292	27,193,113,308,832



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

9. TANGIBLE FIXED ASSETS (continued)

- Ending net book value of tangible fixed assets were pledged as collateral assets for borrowings: VND 26,335,316,198,660
- Detailed breakdown of tangible fixed assets currently in existence and those disposed of, liquidated, or transferred during the period, with individual values accounting for 10% or more of the total value of tangible fixed assets.

Asset name	Cost	Accumulated depreciation	Net book value
The Bac Giang highway - Lang Son City Project, section KM45+100 – KM 108 + 500	10,401,684,638,934	692,192,318,070	9,709,492,320,864
Deo Ca tunnel	6,220,320,983,857	882,061,522,442	5,338,259,461,415
Hai Van tunnel	5,158,423,449,506	357,183,398,414	4,801,240,051,092
tunnel and the path	2,992,880,835,815	-	2,992,880,835,815
Cu Mong tunne	2,899,837,586,988	230,551,117,647	2,669,286,469,341

- Historical cost of fixed assets at the end of the year which have been fully depreciated but are still in use: VND 81,087,598,228

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

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

- The category of Co Ma tunnel and the path is VND 2,992,880,835,815;
- The category of Deo Ca tunnel is VND 6,220,320,983,857;
- The category of Cu Mong tunnel is VND 2,899,837,586,988;
- The category of Hai Van tunnel is VND 5,158,423,449,506.

The estimated historical cost of road surface enhancement of National Route 1 project, section Km1 + 800 – Km 106 + 500: VND 1,757,962,235,142;

The estimated historical cost of the Bac Giang highway - Lang Son City Project, section KM45+100 – KM 108 + 500: VND 10,401,684,638,934;

The estimated historical cost of Phuoc Tuong and Phu Gia Road Tunnels Project, National Highway 1A, Thua Thien Hue Province: VND 1,384,434,132,104;

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

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

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

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

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

10. FINANCE LEASE FIXED ASSETS

	Machinery, equipment VND	Transportation equipment VND	Total VND
HISTORICAL COST			
As at 1 January 2026	14,788,552,188	33,752,596,762	48,541,148,950
<i>Increase during the period</i>	-	5,359,175,080	5,359,175,080
Lease during the period	-	5,359,175,080	5,359,175,080
<i>Decrease during the period</i>	-	-	-
Decrease during the period	-	-	-
As at 30 June 2026	14,788,552,188	39,111,771,842	53,900,324,030
ACCUMULATED DEPRECIATION			
As at 1 January 2026	2,519,623,323	4,369,922,880	6,889,546,203
<i>Increase during the period</i>	904,713,804	2,163,342,301	3,068,056,105
Depreciation during the period	904,713,804	2,163,342,301	3,068,056,105
<i>Decrease during the period</i>	-	-	-
Decrease during the period	-	-	-
As at 30 June 2026	3,424,337,127	6,533,265,181	9,957,602,308
NET BOOK VALUE			
As at 1 January 2026	12,268,928,865	29,382,673,882	41,651,602,747
As at 30 June 2026	11,364,215,061	32,578,506,661	43,942,721,722

- No additional lease payments were recognized as expenses during the period
- Basis for determining the additional rental income: Financial lease agreements.
- Terms of lease extension or the right to purchase assets: After the conclusion of the financial lease agreement, the lessee has the right to purchase the asset as agreed upon in the contract.

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

11. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Others VND	Total VND
HISTORICAL COST				
As at 1 January 2026	7,569,274,113	4,609,468,050	183,403,472	12,362,145,635
Increase during the period	-	-	-	-
Purchase during the period	-	-	-	-
Decrease during the period	-	-	-	-
Liquidation, transfer	-	-	-	-
As at 30 June 2026	7,569,274,113	4,609,468,050	183,403,472	12,362,145,635
ACCUMULATED DEPRECIATION				
As at 1 January 2026	-	2,414,355,111	183,403,472	2,597,758,583
Increase during the period	-	289,069,092	-	289,069,092
Depreciation during the period	-	289,069,092	-	289,069,092
Decrease during the period	-	-	-	-
Liquidation, transfer	-	-	-	-
As at 30 June 2026	-	2,703,424,203	183,403,472	2,886,827,675
NET BOOK VALUE				
As at 1 January 2026	7,569,274,113	2,195,112,939	-	9,764,387,052
As at 30 June 2026	7,569,274,113	1,906,043,847	-	9,475,317,960

- Ending net book value at the end of the period of intangible fixed assets were pledged as collateral assets for borrowings: 0 VND
- Historical cost of intangible fixed assets at the end of the period which have been fully depreciated but are still in use: 584,500,850 VND
- 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 cost VND	Accumulated depreciation VND	Net book value VND
Land Use Rights Certificate for Land Plot No. 175, Map Sheet No. 23, Lot 04-A10, Van Tuong Residential Area.	7,569,274,113	-	7,569,274,113

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

12. CONSTRUCTION IN PROGRESS

	30.06.2026		01.01.2026	
	Net Book Value VND	Recoverable	Historical cost	Recoverable VND
Purchase of fixed assets	981,481,481	981,481,481	2,924,166,667	2,924,166,667
Construction in progress	1,836,422,238	1,836,422,238	451,946,812	451,946,812
Total	2,817,903,719	2,817,903,719	3,376,113,479	3,376,113,479

13. GOOD WILL

	30.06.2026 VND	01.01.2026 VND
Opening balance period/year	9,206,367,231	11,661,398,495
Distribution in the period/year	(1,227,515,632)	(2,455,031,264)
Closing balance period/year	7,978,851,599	9,206,367,231

14. OTHER ASSETS

	30.06.2026 VND	01.01.2026 VND
Term deposits	32,544,277,261	15,141,268,469
Total	32,544,277,261	15,141,268,469

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.

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

15. TRADE PAYABLE

a) Short-term trade payables

	30.06.2026	01.01.2026
	VND	VND
Related parties	482,590,550,228	281,078,120,044
Deo Ca Group JSC	253,698,679,738	237,460,884,591
DCC Construction Investment JSC	101,005,838,944	-
ICV Vietnam Investment and Construction JSC	66,663,983,770	31,647,657,478
Deo Ca Expressway Operation and Maintenance JSC	52,394,793,240	4,974,227,480
Deo Ca Security JSC	8,033,399,848	6,995,350,495
Vietnam Traffic Service and Trading JSC	793,854,688	-
Third parties	567,221,898,569	756,121,675,670
DCC Construction Investment JSC	-	94,028,490,100
Hoa Hiep Co., Ltd	56,746,314,256	56,746,314,256
Minh Dang Co., Ltd	55,680,525,242	55,680,525,242
Construction and Transportation JSC No.1	46,441,445,086	44,808,674,638
Long Giang Construction Foundation JSC	42,102,956,840	40,050,000
470 Construction Co., Ltd	28,171,947,611	28,171,947,611
Hoang Long Construction Investment Corporation	23,145,921,829	38,902,876,698
Dong Hoi General Construction Co., Ltd	19,412,948,492	19,412,948,492
Lung Lo Construction Corporation	12,000,378,308	14,475,384,233
Viet Media Investment JSC	10,103,474,620	9,283,562,120
Hoang Long Construction and Trading JSC	9,826,427,702	9,826,427,702
Others	263,589,558,583	384,744,474,578
Total	1,049,812,448,797	1,037,199,795,714

b) Long-term trade payables

	30.06.2026	01.01.2026
	VND	VND
Related parties	2,719,148,000	2,719,148,000
ICV Vietnam Investment and Construction JSC	2,719,148,000	2,719,148,000
Third parties	251,452,981,455	258,126,607,724
BCA - Thang Long One Member Co., Ltd - Dai Viet Factory Branch	70,878,208,908	70,878,208,908
APAVE Asia - Pacific Company	19,146,941,214	19,146,941,214
A Chau Industrial Technology JSC	18,019,220,715	18,019,220,715
Others	143,408,610,618	150,082,236,887
Total	254,172,129,455	260,845,755,724

Overdue debts: None

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

16. ADVANCES FROM CUSTOMERS

a) Short-term advances from customers

	30.06.2026 VND	01.01.2026 VND
Related parties	-	442,890,297
Dong Dang - Tra Linh Expressway JSC	-	442,890,297
Third parties	31,908,152,063	102,348,333,163
Ho Chi Minh Road Project Management Unit	26,909,559,000	30,706,000,000
Others	4,998,593,063	71,642,333,163
Total	31,908,152,063	102,791,223,460

b) Long-term advances from customers (*)

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

(*) Advances to contractors for construction of expressway investment projects

17. DIVIDEND PAYABLES

	30.06.2026 VND	01.01.2026 VND
Related parties	78,984,968	-
Hai Thach Group JSC	78,984,968	-
Third parties	32,860,158	-
Ha Thanh International Trading Investment JSC	32,860,158	-
Total	111,845,126	-

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

18. TAXES AND OTHER PAYABLES, RECEIVABLES TO THE STATE BUDGET

a) Tax and other payables to the State Budget

	01.01.2026 VND	Amount payable during the period VND	Amount paid during the period VND	30.06.2026 VND
Value added tax	27,596,827,512	113,172,746,496	113,890,513,804	26,879,060,204
Corporate income tax	84,843,332,555	55,874,377,351	91,823,989,488	48,893,720,418
Personal income tax	497,262,695	383,591,965	819,665,060	61,189,600
Resources tax	-	5,068,000	5,068,000	-
Other taxes	-	226,687,245	226,687,245	-
Total	112,937,422,762	169,662,471,057	206,765,923,597	75,833,970,222

b) Tax and other receivables from the State Budget

	01.01.2026 VND	Amount receivables during the period VND	Amount recived during the period VND	30.06.2026 VND
Value added tax	2,976,716,732	122,766,577	-	3,099,483,309
Total	2,976,716,732	122,766,577	-	3,099,483,309

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

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

19. PAYABLE TO EMPLOYEES

	30.06.2026 VND	01.01.2026 VND
Payable to employees	19,427,248,394	31,738,474,878
Total	19,427,248,394	31,738,474,878

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

20. ACCRUED EXPENSES

a) Short-term accrued expenses

	30.06.2026 VND	01.01.2026 VND
Interest expense payable	31,576,578,000	48,451,427,000
Accrued expenses repairing and overhauling the Tunnel	195,038,645,359	205,919,142,733
Accrued costs for construction package	107,850,021,501	55,523,003,997
Accrued interest expenses	1,899,464,722	2,397,223,648
Others	16,657,680,684	23,050,008,112
Total	353,022,390,266	335,340,805,490

b) Long-term accrued expenses

	30.06.2026 VND	01.01.2026 VND
Interest expense payable	6,726,763,962,862	6,257,308,071,034
Accrued interest expenses	33,447,698,843	31,427,566,177
Others	287,546,719,539	287,546,719,539
Total	7,047,758,381,244	6,576,282,356,750

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

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

21. UNEARNED REVENUES

a) Short-term unearned revenues

	30.06.2026 VND	01.01.2026 VND
Revenue received in advance	1,100,000,000	1,194,181,818
Total	1,100,000,000	1,194,181,818

b) Long-term unearned revenues

	30.06.2026 VND	01.01.2026 VND
Revenue received in advance	4,950,000,000	5,535,100,416
Others	6,639,162,751	5,688,736,196
Total	11,589,162,751	11,223,836,612

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

22. OTHER PAYABLES

a) Short-term other payables

	30.06.2026 VND	01.01.2026 VND
Payables to guarantee the warranty contract, the volume awaiting settlement	364,973,300,059	366,973,300,059
Related parties	65,626,091,401	-
DCC Construction Investment JSC	65,626,091,401	-
Third parties	299,347,208,658	366,973,300,059
Song Da No 10 JSC	69,817,270,281	71,817,270,281
DCC Construction Investment JSC	-	65,626,091,401
Lung Lo Construction Corporation	51,646,434,240	51,646,434,240
Sao Bac Dau Technology Corporation	51,066,578,889	51,066,578,889
Underground Works Construction JSC	43,169,306,865	43,169,306,865
BCA -Thang Long One Member Co., Ltd	11,361,794,592	11,361,794,592
Others	72,285,823,791	72,285,823,791
Payables for the share transfer	-	495,400,000,000
Related parties	-	495,400,000,000
Deo Ca Group JSC	-	495,400,000,000
Others	87,820,944,466	92,136,187,598
Related parties	1,118,193,039	4,766,647,791
Deo Ca Group JSC	1,039,755,204	4,679,845,956
ICV Vietnam Investment and Construction JSC	78,437,835	86,801,835
Third parties	86,702,751,427	87,369,539,807
Others	86,702,751,427	87,369,539,807
Total	452,794,244,525	954,509,487,657

b) Long-term other payables

	30.06.2026 VND	01.01.2026 VND
Tender package for National Highway 1 -		
Warranty pending settlement	22,144,480,775	22,144,480,775
Payables for secured contractors' work	10,467,834,734	10,467,834,734
Others	2,511,161,116	2,668,161,116
Total	35,123,476,625	35,280,476,625

Overdue debts: None

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

23. BORROWINGS AND FINANCE LEASE LIABILITIES

a) Short-term borrowings and finance lease liabilities

	As at 30.06.2026 VND	During the period			As at 01.01.2026 VND
		Long-term loan to maturity (*) VND	Increase VND	Decrease VND	
Third parties	785,794,747,385	394,874,335,929	158,222,707,098	747,122,346,463	979,820,050,821
Vietinbank - Ha Noi Branch	535,000,000,000	365,675,000,000	-	290,675,000,000	460,000,000,000
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
VietABank - Ha Noi Branch	54,019,000,000	19,440,000,000	-	34,500,000,000	69,079,000,000
VPBank	-	-	-	90,745,978,912	90,745,978,912
BIDV - South Hanoi Branch	3,780,000,000	1,890,000,000	-	1,890,000,000	3,780,000,000
VietNam International Leasing Co., Ltd	5,291,717,782	3,205,994,512	-	2,085,723,270	4,171,446,540
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
Total	785,794,747,385	394,874,335,929	158,222,707,098	747,122,346,463	979,820,050,821

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

23. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

a) Short-term borrowings and finance lease liabilities (continued)

Overdue borrowings and finance lease liabilities: None

<i>Credit Agreement</i>	<i>Loan Balance</i>	<i>Credit Agreement</i>	<i>Lender</i>
No. 02-2013-HDTDDA/NHCT106-DEOCA	104,250,000,000	2027	Vietinbank - Da Nang Branch
No. 01/2016-HDTDDA/NHCT106-DEOCA	89,250,000,000	2027	Vietinbank - Da Nang Branch
No. 01/2017-HDTDDA/NHCT106-BOT BGLS	80,675,000,000	2027	Vietinbank - Da Nang Branch
No. 01/2015-HDTDDA/NHCT106-DEOCA	63,000,000,000	2027	Vietinbank - Da Nang Branch
No. 02/2015-HDTDDA/NHCT106-DEOCA	28,500,000,000	2027	Vietinbank - Da Nang Branch
No. 23072014/HDDH; Appendix 1-9. Debt Restructuring Notice			
No. 23072014/HDDH/SDBS-06	19,440,000,000	2027	VietABank - Ha Noi Branch
Medium-Term Debt Agreements of HHV	9,759,335,929	2027	Banks and Financial leasing companies

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

23. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

b) Long-term borrowings and finance lease liabilities

	As at 30.06.2026 VND	During the period		Long-term loan to maturity (*) VND	As at 01.01.2026 VND
		Increase VND	Decrease VND		
Over 1 year to 5 years	898,632,587,609	969,344,014,708	1,003,448,615	109,874,335,929	40,166,357,445
Third parties	898,632,587,609	969,344,014,708	1,003,448,615	109,874,335,929	40,166,357,445
Vietinbank - Da Nang Branch	800,000,000,000	880,675,000,000	-	80,675,000,000	-
VietABank - Ha Noi Branch	63,420,000,000	82,860,000,000	-	19,440,000,000	-
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
Vietinbank - Da Nang Branch	1,962,448,695	-	-	247,386,283	2,209,834,978
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	2,038,549,150	-	-	342,137,700	2,380,686,850
VietNam International Leasing Co., Ltd	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
Over 5 years	16,190,467,860,110	-	963,535,000,000	285,000,000,000	17,439,002,860,110
Third parties	16,190,467,860,110	-	963,535,000,000	285,000,000,000	17,439,002,860,110
Vietinbank - Ha Noi Branch	15,499,752,727,777	-	880,675,000,000	285,000,000,000	16,665,427,727,777
VietABank - Ha Noi Branch	690,715,132,333	-	82,860,000,000	-	773,575,132,333
Total	17,089,100,447,719	969,344,014,708	964,538,448,615	394,874,335,929	17,479,169,217,555

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

23. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

b) Long-term borrowings and finance lease liabilities

Overdue borrowings and finance lease liabilities: None

(*) The financial lease liabilities that have been paid

Term	The first half of 2026			The first half of 2025		
	The total amount of financial lease payments	Pay lease interest	Pay the principal debt	The total amount of financial lease payments	Pay lease interest	Pay the principal debt
	VND	VND	VND	VND	VND	VND
Over 1 year to 5 years	7,026,922,847	1,292,303,989	5,734,618,858	3,916,617,688	389,544,314	3,527,073,374
Third parties						
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 Co., Ltd	3,836,370,035	747,198,150	3,089,171,885	1,539,465,762	6,585,762	1,532,880,000
Over 5 years	-	-	-	-	-	-
Total	7,026,922,847	1,292,303,989	5,734,618,858	3,916,617,688	389,544,314	3,527,073,374

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

23. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of short-term loan contracts:

No.	Lenders	Limit/Loan amount (VND)	Maturity	Interest rate	Form of security
1	Vietinbank - Da Nang Branch	200,000,000,000	According to each debt receipt but not more than 9 months	Stated in each debt acknowledgment contract	- Transportation vehicles, stocks, real estate; - Rights to collect debts from credit agreements granted by Vietinbank.
		100,000,000,000	According to each debt receipt but not more than 6 months	Stated in each debt acknowledgment contract	

Additional presentation of long-term loan contracts:

No	Lender	Loan amount / Credit limit (VND)	Loan term	Interest rate	Collateral
1	TPBank	41,804,000,000	60-72 months	8% per year until 27 January 2022, then adjusted flexibly according to each loan agreement	Assets formed from borrowed capital
2	BIDV - South Ha Noi Branch	18,935,000,000	60 months	According to the loan contract	Assets formed from borrowed capital
3	Vietinbank - Da Nang Branch	9,312,000,000	60 months	8% per year and adjusted once every 3 months	Assets formed from borrowed capital
4	Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	3,728,900,000	60 months	7.2%-8% per year	Deposit
5	VietNam International Leasing Co., Ltd	29,555,301,515	60 months	6.8% per year	Deposit
6	Chailease International Leasing Co., Ltd	15,368,991,049	48-60 months	10.80% - 10.95% per year	Deposit
7	BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	9,477,000,000	60 months	6.3% - 7.2% per year	Deposit

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

23. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

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

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

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

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

24. DEFERRED INCOME TAX

a) Deferred income tax assets

	30.06.2026 VND	01.01.2026 VND
Corporate income tax rates are used for the determination of the value of deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	10,549,129,334	10,398,576,090
Deferred income tax assets	10,549,129,334	10,398,576,090

b) Deferred income tax liabilities

	30.06.2026 VND	01.01.2026 VND
Corporate income tax rates used for determination of value of deferred income tax liabilities	20%	20%
Deferred income tax liabilities related to deductible temporary differences	145,471,215,272	147,148,740,256
Deferred income tax liabilities	145,471,215,272	147,148,740,256

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

25. OWNER'S EQUITY

Statement of Changes in Equity

	Owners' capital VND	Share premium VND	Development investment fund VND	Other funds VND	Undistributed earnings VND	Non-controlling interest VND	Owners' other capital (*) VND	Total VND
As at 01.01.2025	4,322,555,280,000	6,079,662,000	8,822,456,079	1,739,172,300	1,116,710,675,697	1,465,635,831,474	4,008,083,872,545	10,929,626,950,095
Capital increase during the period	415,000,000,000	-	-	-	-	-	-	415,000,000,000
Profit during the period	-	-	-	-	276,937,796,275	47,448,781,508	-	324,386,577,783
Remuneration Board of Directors and Board of Supervision	-	-	-	-	(974,806,452)	-	-	(974,806,452)
Deduction to development investment fund	-	-	5,000,000,000	-	(5,000,000,000)	-	-	-
Reserve Fund for Additional Charter Capital	-	-	1,739,172,300	(1,739,172,300)	-	-	-	-
Other increase	-	-	-	-	-	-	165,009,000,000	165,009,000,000
Change in non-controlling shareholder's interests	-	-	-	-	(8,964,955,333)	1,438,611,466	-	(7,526,343,867)
As at 30.06.2025	4,737,555,280,000	6,079,662,000	15,561,628,379	-	1,378,708,710,187	1,514,523,224,448	4,173,092,872,545	11,825,521,377,559
As at 01.01.2026	4,974,330,030,000	5,364,062,000	15,561,628,379	-	1,446,743,571,997	1,557,485,391,424	4,173,092,872,545	12,172,577,556,345
Capital increase during the period	497,332,930,000	(175,900,000)	-	-	-	-	-	497,157,030,000
Profit during the period	-	-	-	-	324,833,027,325	64,324,789,870	-	389,157,817,195
Deduction to development investment fund (1)	-	-	5,000,000,000	-	(5,000,000,000)	-	-	-
Bonus and welfare funds appropriation (2)	-	-	-	-	(2,859,000,000)	-	-	(2,859,000,000)
Change in non-controlling shareholder's interests	-	-	-	-	(16,526,203,144)	(1,451,318,152)	-	(17,977,521,296)
As at 30.06.2026	5,471,662,960,000	5,188,162,000	20,561,628,379	-	1,747,191,396,178	1,620,358,863,142	4,173,092,872,545	13,038,055,882,244



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

25. OWNER'S EQUITY (continued)

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

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

25. OWNER'S EQUITY (continued)

Details of contributed capital

	30.06.2026	%	01.01.2026	%
	VND		VND	
Deo Ca Group JSC (*)	156,255,540,000	2.86%	61,184,630,000	1.23%
Ho Minh Hoang	23,357,560,000	0.43%	21,234,150,000	0.43%
B.O.T Hai Thach				
Investment JSC	730,218,810,000	13.35%	730,218,810,000	14.68%
Others	4,561,831,050,000	83.36%	4,161,692,440,000	83.66%
Total	5,471,662,960,000	100.00%	4,974,330,030,000	100.00%

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

	Ratio of benefit	Voting right
Direct Ownership	2.86%	2.86%
Ownership and indirect voting	13.32%	13.35%
- B.O.T Hai Thach Investment JSC	13.32%	13.35%
Total	16.18%	16.21%

Currently, Deo Ca Group (DCG) holds a voting right of 16.21%. However, DCG is still the parent company because it holds the power to govern the financial and operating policies of the business to obtain economic benefits from the Company's activities through holding the majority of members in the Board of Directors.

Capital transactions with owners and distribution of dividends and profits

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Owners' capital:		
- Capital contribution at the beginning of the year	4,974,330,030,000	4,322,555,280,000
- Contributed capital increased during the period	497,332,930,000	415,000,000,000
- Contributed capital decreased during the period	-	-
- Contributed capital at the end of the period	5,471,662,960,000	4,737,555,280,000
Dividends, distributed profits	-	-

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

25. OWNER'S EQUITY (continued)

Shares

	30.06.2026	01.01.2026
	Shares	Shares
Number of shares registered for issuance	547,166,296	497,433,003
Number of shares issued	547,166,296	497,433,003
+ Ordinary share	547,166,296	497,433,003
Number of shares repurchased (Treasury shares)	-	-
+ Ordinary share	-	-
Number of shares outstanding	547,166,296	497,433,003
+ Ordinary share	547,166,296	497,433,003
Par value shares: 10,000 VND /share		

VI. NOTES TO THE INTERIM CONSOLIDATED INCOME STATEMENT

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

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Revenue	1,877,233,713,820	1,682,077,162,580
Revenue from BOT toll stations	1,246,593,946,296	1,066,854,937,963
Revenue from construction activities	517,307,187,502	524,151,870,096
Revenue from maintenance and repair of tunnels and roads	75,619,455,192	53,243,007,435
Revenue from transit provision	11,191,520,374	11,201,944,604
Other revenues	26,521,604,456	26,625,402,482
Revenue deductions	-	-
Net Revenue	1,877,233,713,820	1,682,077,162,580
In which, revenue from related parties	422,625,863,873	345,503,148,957
Revenue from construction activities	375,288,291,503	293,700,922,450
Revenue from maintenance and repair of tunnels and roads	30,193,105,422	30,712,281,354
Other revenues	17,144,466,948	21,089,945,153

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

2. COST OF GOODS SOLD AND SERVICES RENDERED

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Cost from BOT toll stations	393,885,065,049	348,332,649,492
Cost from construction activities	455,667,091,011	501,199,937,638
Cost from maintenance and repair of tunnels and roads	50,702,404,924	35,175,276,819
Cost from transit provision	5,775,155,588	7,547,933,219
Other cost	16,802,724,036	16,425,048,139
Total	922,832,440,608	908,680,845,307

3. FINANCIAL INCOME

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Interest income from deposits and loans	4,212,015,032	2,208,858,114
Profit from a Business Cooperation Contract	1,324,707,963	26,386,308,002
Total	5,536,722,995	28,595,166,116

4. FINANCIAL EXPENSES

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Interest expenses	517,297,153,351	441,622,357,637
Other financial expenses	8,710,995,500	5,918,208,794
Total	526,008,148,851	447,540,566,431

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

5. GENERAL AND ADMINISTRATION EXPENSE

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Staff costs	14,612,023,523	15,588,455,955
Outside services expense	8,750,506,610	8,015,713,980
Amortisation of goodwill	1,227,515,632	1,227,515,632
Depreciation	1,757,517,960	1,137,708,279
Others	9,898,076,411	10,800,369,564
Total	36,245,640,136	36,769,763,410

6. OTHER INCOME

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Disposal of fixed assets	828,602,693	-
Gains on revaluation of assets	544,326,757	1,200,088,429
Total	1,372,929,450	1,200,088,429

7. OTHER EXPENSES

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Losses on revaluation of assets	260,534,238	474,870,096
Total	260,534,238	474,870,096

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

8. COST OF OPERATION BY FACTOR

	For the six - month period ended	
	30.06.2026 VND	30.06.2025 VND
Raw materials	150,560,583,070	389,676,806,249
Staff costs	202,252,424,874	223,050,550,181
Depreciation and amortisation expenses	245,461,049,795	208,859,934,575
Outside service expenses	12,538,243,610	89,637,637,496
Others	340,630,869,052	89,927,845,089
Total	951,443,170,401	1,001,152,773,590

9. CURRENT BUSINESS INCOME TAX

	For the six - month period ended	
	30.06.2026 VND	30.06.2025 VND
Tax deduction/exemption	55,792,037,950	47,211,272,144
(Over-provision)/Under-provision in previous years	82,331,401	6,648,078
Business income tax charge	55,874,369,351	47,217,920,222

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

10. DEFFERED BUSINESS INCOME TAX

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Taxable temporary differences	(1,828,078,228)	(2,293,160,725)
Total deferred income tax expenses/incomes	(1,828,078,228)	(2,293,160,725)

11. BASIC EARNINGS PER SHARE

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Profit after tax of the parent company	324,833,027,325	276,937,796,275
Bonus and welfare fund propriation	-	-
Profits distributed to shareholders parent company owning common shares	324,833,027,325	276,937,796,275
The weighted average number of shares outstanding during the period	528,207,195	444,636,743
Basic Earnings Per Share	615	623

12. DILUTED EARNINGS PER SHARE

As at 30 June 2026, the Company had no potential dilutive ordinary shares.

	For the six - month period ended	
	30.06.2026	30.06.2025
	VND	VND
Profit after tax of the parent company	324,833,027,325	276,937,796,275
Bonus and welfare fund propriation	-	-
Profits distributed to shareholders parent company owning common shares	324,833,027,325	276,937,796,275
The weighted average number of shares outstanding during the period	528,207,195	444,636,743
Expected number of additional ordinary shares to be issued	-	73,432,106
Diluted Earning Per Share	615	535

VII. NOTES TO THE CONSOLIDATED INTERIM CASH FLOW STATEMENT

1. **Non-cash transactions affecting the future consolidated cash flows statement:** None

2. **Cash and cash equivalents held by the Company without use:** None

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.

2. **Cash and cash equivalents held by the Company without use:** None

	30.06.2026 VND	01.01.2026 VND
Cash equivalents	32,544,277,261	15,141,268,469
Vietinbank - Da Nang Branch	15,218,678,949	15,066,676,469
VPBank	8,251,006,312	-
TPBank - Thang Long Ha Noi Branch	9,074,592,000	74,592,000
Total	32,544,277,261	15,141,268,469

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

	For the six - month period ended	
	30.06.2026 VND	30.06.2025 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	
	30.06.2026 VND	30.06.2025 VND
Repayments for borrowings following normal borrowing contracts	742,391,176,220	875,752,037,217
Repayment of loans in other forms	5,734,618,858	1,783,193,374
Total	748,125,795,078	877,535,230,591

VIII. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information:

a) Operating lease commitments (*)

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

	30.06.2026 VND	01.01.2026 VND
Within one year	12,233,952,209	11,421,536,006
Over 1 year to 5 years	15,612,687,000	8,028,690,000
Over 5 years	-	-
Total minimum lease payments	27,846,639,209	19,450,226,006

b) Operating lease commitments

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

	30.06.2026 VND	01.01.2026 VND
Within one year	21,307,000,048	24,295,575,285
Over 1 year to 5 years	92,774,394,181	121,477,876,425
Over 5 years	-	-
Total	114,081,394,229	145,773,451,710

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:

	30.06.2026 VND	01.01.2026 VND
Within one year	-	20,000,000,000
Over 1 year to 5 years	-	50,381,522,958
Over 5 years	-	507,270,477,042
Total	-	577,652,000,000

VIII. OTHER INFORMATION (continued)

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

d) Other commitments

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

	30.06.2026 VND	01.01.2026 VND
Within one year	41,444,200,000	226,140,000
Total	41,444,200,000	226,140,000

2. Information on related parties: See Appendix 1

3. Events occurring after 30 June 2026

On 30 July 2026, the Company issued the 39th amendment to its Enterprise Registration Certificate by the Department of Finance of Da Nang City, recording an increase in charter capital from VND 5,471,662,960,000 to VND 5,745,118,880,000.

All 27,345,592 shares issued for the 2025 dividend payment had their registered share quantity adjusted by the Vietnam Securities Depository and Clearing Corporation (VSDC) on 5 August 2026. Subsequently, the Ho Chi Minh City Stock Exchange issued a decision approving the amendment of the listing registration on 6 August 2026, with the listing change taking effect on 10 August 2026.

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 Consolidated interim financial statements that have not been reviewed for adjustment or disclosure in the Consolidated interim financial statements.

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector

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

For the six - month period ended 30 June 2025						
	BOT toll stations VND	Construction activities VND	Service Transshipment VND	Operation and maintenance of tunnels VND	Others VND	Total VND
Net revenue from external sales	1,066,854,937,963	524,151,870,096	11,201,944,604	53,243,007,435	26,625,402,482	1,682,077,162,580
Total net revenue	1,066,854,937,963	524,151,870,096	11,201,944,604	53,243,007,435	26,625,402,482	1,682,077,162,580
Business results by segment	718,522,288,471	22,951,932,458	3,654,011,385	18,067,730,616	10,200,354,343	773,396,317,273
Unallocated expenses to segments						(36,769,763,410)
Operating profit						736,626,553,863
Financial income						28,595,166,116
Fancial expenses						(447,540,566,431)
Profit sharing from joint ventures and associates						50,904,965,399
Other incomes						1,200,088,429
Others						(474,870,096)
Current business income tax						(47,217,920,222)
Deferred business income tax						2,293,160,725
Profit after tax						324,386,577,783
Total expenses on acquisition of fixed assets and other non-current assets.						(58,543,798,785)
Total amortization and allocation of long-term prepaid expenses						(208,859,934,575)

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

	For the six - month period ended 30 June 2026					
	BOT toll stations VND	Construction activities VND	Service Transshipment VND	Operation and maintenance of tunnels VND	Others VND	Total VND
Net revenue from external sales	1,246,593,946,296	517,307,187,502	11,191,520,374	75,619,455,192	26,521,604,456	1,877,233,713,820
Total net revenue	1,246,593,946,296	517,307,187,502	11,191,520,374	75,619,455,192	26,521,604,456	1,877,233,713,820
Business results by segment	852,708,881,247	61,640,096,491	5,416,364,786	24,917,050,268	9,718,880,420	954,401,273,212
Unallocated expenses to segments						(36,245,640,136)
Operating profit						918,155,633,076
Financial income						5,536,722,995
Fancial expenses						(526,008,148,851)
Profit sharing from joint ventures and associates						44,407,505,886
Other incomes						1,372,929,450
Others						(260,534,238)
Current business income tax						(55,874,369,351)
Deferred business income tax						1,828,078,228
Profit after tax						389,157,817,195
Total expenses on acquisition of fixed assets and other non-current assets.						(17,459,038,367)
Total amortization and allocation of long-term prepaid expenses						(245,461,049,795)

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

- Segment assets and liabilities base on business sector

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

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

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

30.06.2026	BOT toll stations VND	Construction activities VND	Operation and maintenance of tunnels VND	Service Transshipment VND	Others VND	Total VND
Segment assets	36,178,787,336,010	1,080,204,567,492	94,927,569,260	6,533,816,515	31,891,994,860	37,005,178,463,411
Unallocated assets						4,110,760,279,963
Total asset	36,178,787,336,010	1,080,204,567,492	94,927,569,260	6,533,816,515	31,891,994,860	41,115,938,743,374
Segment liabilities	26,424,539,273,821	441,292,087,190	24,063,460,197		16,685,934,145	26,430,417,042,298
Unallocated liabilities						1,647,465,818,832
Total liabilities	26,424,539,273,821	441,292,087,190	24,063,460,197		16,685,934,145	28,077,882,861,130

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

B 09- DN/HN

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

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

b) Segment report based on geographic

The first half of 2025	Bac Giang, Lang Son VND	Hue VND	Da Nang VND	Phu Yen, Khanh Hoa VND	Others VND	Total VND
Net revenue from external sales	275,243,020,369	271,140,512,040	91,834,267,345	598,263,436,840	445,595,925,986	1,682,077,162,580
Segment assets	14,263,518,764,737	1,328,849,274,729	9,867,610,183,513	14,303,860,075,884	73,089,114,399	39,836,927,413,262
Total expenses on acquisition of fixed assets and other non- current assets.						(58,543,798,785)
The first half of 2026	Bac Giang, Lang Son VND	Hue VND	Da Nang VND	Phu Yen, Khanh Hoa VND	Others VND	Total VND
Net revenue from external sales	325,492,605,555	362,797,819,446	68,192,458,166	727,640,505,722	393,110,324,931	1,877,233,713,820
Segment assets	14,751,049,361,340	1,253,130,762,328	10,673,460,084,851	14,407,087,228,127	31,211,052,881	41,115,938,489,527
Total expenses on acquisition of fixed assets and other non- current assets.						(16,892,398,367)



VIII. OTHER INFORMATION (continued)

5. Fair value of financial assets and liabilities

a) Financial assets

	Book value				Fair value	
	30.06.2026		01.01.2026		30.06.2026	01.01.2026
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Cash and cash equivalents	493,807,311,370	-	571,735,568,582	-	493,807,311,370	571,735,568,582
Trade receivables	751,416,081,372	(12,438,332,482)	810,846,568,945	(11,035,892,482)	738,977,748,890	799,810,676,463
Other receivables	537,785,310,539	(873,033,836)	435,149,332,162	(873,033,836)	536,912,276,703	434,276,298,326
Short-term investment	21,885,643,864	-	21,567,111,018	-	21,885,643,864	21,567,111,018
Long-term investment	2,340,048,667,506	-	2,281,710,493,936	-	2,340,048,667,506	2,281,710,493,936
Total	4,144,943,014,651	(13,311,366,318)	4,121,009,074,643	(11,908,926,318)	4,131,631,648,333	4,109,100,148,325

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities

	30.06.2026		01.01.2026		30.06.2026	01.01.2026
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Trade payables (i)	1,303,984,578,252	-	1,298,045,551,438	-	1,303,984,578,252	1,298,045,551,438
Borrowings (ii)	17,874,895,195,104	-	18,458,989,268,376	-	17,874,895,195,104	18,458,989,268,376
Payables to employees	19,427,248,394	-	31,738,474,878	-	19,427,248,394	31,738,474,878
Other payables	487,917,721,150	-	989,789,964,282	-	487,917,721,150	989,789,964,282
Total	19,686,224,742,900	-	20,778,563,258,974	-	19,686,224,742,900	20,778,563,258,974

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

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

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

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities (continued)

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

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

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

6. Risk management's policy of the Company

a) Credit risk

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

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

- Trade receivables

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

- Cash in bank

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

b) Liquidity risk

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

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

VIII. OTHER INFORMATION (continued)

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

b) Liquidity risk (continued)

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

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

	Less than 01 year VND	From 01 year to 05 years VND	Over 05 years VND	Total VND
As at 30 June 2026				
Trade payables	1,049,812,448,797	254,172,129,455	-	1,303,984,578,252
Borrowings	785,794,747,385	3,324,161,587,609	13,764,938,860,110	17,874,895,195,104
Accrued expenses	353,022,390,266	7,047,758,381,244	-	7,400,780,771,510
Other payables	549,267,308,267	192,183,854,648	-	741,451,162,915
Total	2,737,896,894,715	10,818,275,952,956	13,764,938,860,110	27,321,111,707,781

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

VIII. OTHER INFORMATION (continued)

6. Financial risk management (continued)

c) Market risk

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

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

- 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 loans:

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

	30.06.2026 VND	01.01.2026 VND
Term deposits	22,218,678,949	41,341,747,335
Tangible fixed assets	26,335,316,198,660	26,583,012,549,137
Total	26,357,534,877,609	26,624,354,296,472

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

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 consolidated 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 Consolidated Financial Statements for the year ending on 31 December 2025 and the reviewed Consolidated Interim Financial Statements for the six-month period ended 30 June 2025 by Southern Auditing and Accounting Financial Consulting Services Co., Ltd (AASCs).

VIII. OTHER INFORMATION (continued)

8. Comparative figures (continued)

In accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing Circular No. 202/2014/TT-BTC dated 22 December 2014, the Company adjusted certain opening balances of the Balance Sheet for the financial year ended 31 December 2025 as follows:

	Item	Code	31 December 2025 (As previously presented)	Reclassification	31 December 2025 (As restated)
	CURRENT ASSETS				
1.	Cash equivalents (1)	112	140,640,981,600	(15,027,854,887)	125,613,126,713
2.	Held-to-maturity investments (2)	123	14,567,111,018	7,000,000,000	21,567,111,018
3.	Short-term loan receivables (2)	135	7,000,000,000	(7,000,000,000)	-
4.	Other short-term receivables (4)	135	330,280,487,214	(113,413,582)	330,167,073,632
5.	Other current assets (1)	165	-	15,141,268,469	15,141,268,469
	LONG-TERM ASSETS				
6.	Other long-term receivables (3)	215	227,339,209,789	(122,356,951,259)	104,982,258,530
7.	Investments in other entities (3)	263	927,500,000,000	81,517,000,000	1,009,017,000,000
8.	Investments held to maturity (3)	265	15,000,000,000	40,839,951,259	55,839,951,259
	OWNERS' EQUITY				
9.	Owners' other capital (5)	414	-	4,173,092,872,545	4,173,092,872,545
10.	Fund formed to acquire fixed assets (5)	432	4,173,092,872,545	(4,173,092,872,545)	-

- (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) Other short-term receivables were reclassified to cash equivalents, held-to-maturity investments, other current assets.
- (5) Fund formed to acquire fixed assets were reclassified to owners' other capital

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Viet Nam

Approved, 25 August 2026

**On behalf of the Board of Management
Legal representative**

Prepared by

Chief Accountant



DANG THI HUYEN



LE CONG NGHIA



NGO TRUONG NAM



APPENDIX 1: RELATED PARTIES TRANSACTIONS

1. Transactions with key managements member and related individuals:

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

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

		For the six - month period ended	
		30.06.2026	30.06.2025
		VND	VND
Remuneration for the Board of Directors and Board of Supervision		1,044,000,000	1,044,000,000
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	-

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

1. Transactions with key managements member and related individuals (continued):

- Income of key management members (continued):

		For the six - month period ended	
		30.06.2026	30.06.2025
		VND	VND
Salary of the Board of Management		1,913,000,000	2,112,391,305
Nguyen Quang Huy	Former General Director	-	350,000,000
Ngo Truong Nam	General Director	480,000,000	245,000,000
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

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

1. Transactions with other related parties:

Related parties	Relationship
Deo Ca Group JSC	Parent company
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director and concurrently the Legal Representative Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy
Bac Giang - Lang Son - Huu Nghi BOT JSC	Associate company
BOT Hung Phat JSC	Subsidiaries of the parent company
B.O.T Hai Thach Investment JSC	Major shareholder, Related company of Member of the Board of Directors Vo Thuy Linh
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy
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, General Director and concurrently the Legal Representative Ngo Truong Nam
Deo Ca Urban Infrastructure Company Limited	Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy, Head of the Supervisory Board Nguyen Minh Giang
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy
Sai Gon - My Thuan Expressway BOT Co., Ltd	Related company of Chairman Ho Minh Hoang, General Director and concurrently the Legal Representative Ngo Truong Nam
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors Nguyen Quang Huy, General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy
DCC Construction Investment JSC	Related company of General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy, Deputy General Director Khuong Van Cuong form 29/06/2026, Deputy General Director Nguyen Le Bach form 15/04/2026 to 29/06/2026
Vietnam Traffic Service and Trading JSC	Related company of Deputy General Director Khuong Van Cuong form 29/06/2026
Hai Thach Group JSC	Related company of Deputy General Director Ho Dinh Chung, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy

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APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)**2. Transactions with other related parties (continued):****Summary of operation of subsidiaries compant; ventures and associates during the year:****Subsidiaries company**

<u>Company 's name</u>	<u>Ratio of benefit</u>	<u>Ratio of Voting right</u>	<u>Net profit after tax</u>	<u>Undistributed earnings</u>
Bac Giang - Lang Son BOT JSC	65.07%	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

<u>Company 's name</u>	<u>Ratio of benefit</u>	<u>Ratio of Voting right</u>	<u>Net profit after tax</u>	<u>Undistributed earnings</u>
Khanh Hoa Deo Ca BOT Investment JSC	47.45%	50.00%	19,529,977,658	564,285,925,466
Dong Dang - Tra Linh Expressway JSC	42.31%	40.00%	-	-
Cam Lam - Vinh Hao Expressway JSC	38.00%	38.00%	93,497,393,880	313,860,385,761
Bac Giang - Lang Son - Huu Nghi BOT JSC	31.60%	31.60%	(858,481,667)	(3,272,580,110)

Summary of activities of investments in other companies during the year:**Other investment companies**

<u>Company 's name</u>	<u>Ratio of benefit</u>	<u>Ratio of Voting right</u>	<u>Net profit after tax</u>	<u>Undistributed earnings</u>
Deo Ca Urban Infrastructure Company Limited	17.78%	17.78%	102,989,582,163	112,825,582,897
ICV Vietnam Investment and Construction JSC	15.37%	15.37%	157,917,409,161	621,017,778,592



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	
			30.06.2026 VND	30.06.2025 VND
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy	Sales of goods and rendering services	5,388,619,254	46,383,189,482
		Purchase goods and services	72,419,449,664	44,753,255,371
		Lending of materials	56,285,916	-
Bac Giang - Lang Son - Huu Nghi BOT JSC	Associate company	Retrieve capital contribution	4,108,000,000	5,688,000,000
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director and concurrently the Legal Representative Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai	Sales of goods and rendering services	8,286,651,850	1,698,322,222
		Receive dividends	-	8,000,000,000
Deo Ca Group JSC	Parent company	Sales of goods and rendering services	149,937,532,082	238,485,453,575
		Purchase goods and services	27,550,518,807	82,298,629,314
		Payments for transfer of shares	495,400,000,000	-
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Sales of goods and rendering services	24,176,744,727	-

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	
			30.06.2026 VND	30.06.2025 VND
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Purchase goods and services	17,066,735,932	16,378,728,000
Sai Gon - My Thuan Expressway BOT Co., Ltd	Related company of Chairman Ho Minh Hoang, General Director and concurrently the Legal Representative Ngo Truong Nam	Sales of goods and rendering services	44,195,331,562	-
DCC Construction Investment JSC	Related company of Chairman Ho Minh Hoang, General Director and concurrently the Legal Representative Ngo Truong Nam	Sales of goods and rendering services	3,847,486,055	-
		Purchase goods and services	6,247,452,635	-
Hai Thach Group JSC	Related company of Deputy General Director Ho Dinh Chung, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy	Payment of profits to Investors	78,984,968	-
BOT Hung Phat JSC	Subsidiaries of the parent company	Payment of profits to Investors	10,707,353,400	6,592,442,446

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	
			30.06.2026 VND	30.06.2025 VND
BOT Trung Luong - My Thuan JSC	Related company of Chairman Ho Minh Hoang, Vice Chairman Nguyen Tan Dong, Member of the Board of Directors Vo Thuy Linh, General Director and concurrently the Legal Representative Ngo Truong Nam	Sales of goods and rendering services	3,074,292,459	7,350,834,132
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors Nguyen Quang Huy, General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy	Sales of goods and rendering services	144,909,090	461,545,451
		Purchase goods and services	8,129,978,105	35,602,399,438
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Sales of goods and rendering services	25,413,628,703	24,472,509,259
		Refund of business cooperation funds	18,184,066,664	-
		Payment of profits from business cooperation	23,980,592,558	13,094,465,578
		Profit from a Business Cooperation Contract	1,324,707,963	26,386,308,002
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
		Retrieve capital contribution	-	102,050,172,067
		Expenditure on business cooperation	42,478,800,000	-

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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:

Related parties	Relationship	Nature of transactions	30.06.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE			522,048,794,611	504,684,762,510
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director and concurrently the Legal Representative Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai	Tunnel and road maintenance	1,150,582,495	1,150,582,495
		Operation of toll stations	4,442,062,400	3,647,065,400
		Construction and installation	382,000,500	244,609,500
		Maintenance and repair of tunnels and roads	4,613,740,900	1,655,543,900
		Total	10,588,386,295	6,697,801,295
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
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors Nguyen Quang Huy, General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy	Car rental	887,479,956	730,978,138
		Total	887,479,956	730,978,138
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy	Other services	9,510,446,368	3,684,240,000
		Construction and installation	7,046,925,410	37,651,942,831
		Total	16,557,371,778	41,336,182,831

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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	30.06.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continued)				
BOT Trung Luong - My Thuan JSC	Related company of Chairman Ho Minh Hoang, Vice Chairman Nguyen Tan Dong, Member of the Board of Directors Vo Thuy Linh, General Director and concurrently the Legal Representative Ngo Truong Nam	Maintenance and repair of tunnels and roads Car rental Total	15,522,714,977 388,363,635 15,911,078,612	15,248,299,647 388,363,635 15,636,663,282
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Construction and installation Maintenance and repair of tunnels and roads Car rental Total	106,628,418,487 15,323,820,000 337,500,000 122,289,738,487	127,567,935,784 23,069,617,770 337,500,000 150,975,053,554
DCC Construction Investment JSC	Related company of General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy, Deputy General Director Khuong Van Cuong form 29/06/2026, Deputy General Director Nguyen Le Bach form 15/04/2026 to 29/06/2026	Construction and installation Total	71,010,405,813 71,010,405,813	- -
Sai Gon - My Thuan Expressway BOT Co., Ltd	Related company of Chairman Ho Minh Hoang, General Director and concurrently the Legal Representative Ngo Truong Nam	Construction and installation Total	42,062,906,814 42,062,906,814	- -
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Construction and installation Total	862,653,918 862,653,918	- -
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Construction and installation Total	16,780,623,242 16,780,623,242	34,322,956,453 34,322,956,453

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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	30.06.2026 VND	01.01.2026 VND
OTHER SHORT-TERM RECEIVABLES			310,303,187,372	12,782,778,880
Deo Ca Group JSC	Parent company	Deposit for flight tickets	-	100,000,000
		Other receivables	6,008,780,880	6,008,780,880
		Total	6,008,780,880	6,108,780,880
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Deposit for capital contribution	97,151,200,000	6,422,000,000
		Total	97,151,200,000	6,422,000,000
DCC Construction Investment JSC	Related company of General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy, Deputy General Director Khuong Van Cuong form 29/06/2026, Deputy General Director Nguyen Le Bach form 15/04/2026 to 29/06/2026	Deposit for share transfer	206,834,922,576	-
		Total	206,834,922,576	-
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 and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy	Construction and installation	308,283,916	251,998,000
		Total	308,283,916	251,998,000
OTHER LONG-TERM RECEIVABLES			27,408,208,645	38,015,562,045
BOT Hung Phat JSC	Subsidiaries of the parent company	Advance dividend	27,308,208,645	38,015,562,045
		Total	27,308,208,645	38,015,562,045
Deo Ca Group JSC	Parent company	Deposit for flight tickets	100,000,000	-
		Total	100,000,000	-



APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	30.06.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS PAYABLE			482,590,550,228	281,078,120,044
Deo Ca Group JSC	Parent company	Construction and installation	190,253,668,973	190,253,668,973
		Purchase materials	37,485,713,068	23,505,619,537
		Providing information technology	1,289,259,750	674,795,250
		The plane ticket, others	24,670,037,947	23,026,800,831
		Total	253,698,679,738	237,460,884,591
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Payable for service delivery	8,033,399,848	6,995,350,495
		Total	8,033,399,848	6,995,350,495
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy	Supply of materials	57,146,764,322	31,647,657,478
		Payable for service delivery	9,517,219,448	-
		Total	66,663,983,770	31,647,657,478
DCC Construction Investment JSC	Related company of General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy, Deputy General Director Khuong Van Cuong form 29/06/2026, Deputy General Director Nguyen Le Bach form 15/04/2026 to 29/06/2026	Supply of materials	101,005,838,944	-
		Total	101,005,838,944	-
Vietnam Traffic Service and Trading JSC	Related company of Deputy General Director Khuong Van Cuong form 29/06/2026	Supply of materials	793,854,688	-
		Total	793,854,688	-
Deo Expressway Operation and Maintenance JSC	Ca Related company of Member of the Board of Directors Nguyen Quang Huy, General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy	Payable for service delivery	52,394,793,240	4,974,227,480
		Total	52,394,793,240	4,974,227,480

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

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

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	30.06.2026 VND	01.01.2026 VND
DIVIDEND PAYABLES			78,984,968	-
Hai Thach Group JSC	Related company of Deputy General Director Ho Dinh Chung, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy	Dividends declared	78,984,968	-
		Total	78,984,968	-
LONG-TERM TRADE ACCOUNTS PAYABLE			2,719,148,000	2,719,148,000
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy	Construction and installation	2,719,148,000	2,719,148,000
		Total	2,719,148,000	2,719,148,000
HELD - TO MATURITY INVESTMENTS			-	40,839,951,259
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Business cooperation	-	40,839,951,259
		Total	-	40,839,951,259

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	30.06.2026 VND	01.01.2026 VND
LONG-TERM ADVANCES FROM CUSTOMERS			584,373,243,471	507,937,125,175
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Long-term prepayment from customer Total	185,450,849,024 185,450,849,024	166,582,125,175 166,582,125,175
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Long-term prepayment from customer Total	301,355,000,000 301,355,000,000	341,355,000,000 341,355,000,000
Sai Gon - My Thuan Expressway BOT Co., Ltd	Related company of Chairman Ho Minh Hoang, General Director and concurrently the Legal Representative Ngo Truong Nam	Long-term prepayment from customer Total	97,567,394,447 97,567,394,447	- -
SHORT-TERM ADVANCES FROM CUSTOMERS			-	442,890,297
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy	Short-term advances from customers Total	- -	442,890,297 442,890,297



APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

			30.06.2026	01.01.2026
Related parties	Relationship	Nature of transactions	VND	VND
OTHER SHORT-TERM PAYABLES			66,744,284,440	500,166,647,791
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director and Head of the Representative Office of HHV in Ho Chi Minh City Pham Le Huy	Supply of materials	78,437,835	86,801,835
		Total	78,437,835	86,801,835
Deo Ca Group JSC	Parent company	Receive transfer of shares	-	495,400,000,000
		Other Short-Term Payables	1,039,755,204	4,679,845,956
		Total	1,039,755,204	500,079,845,956
DCC Construction Investment JSC	Related company of General Director and concurrently the Legal Representative Ngo Truong Nam, Corporate Governance Officer and Company Secretary Tran Tan Huy, Deputy General Director Khuong Van Cuong form 29/06/2026, Deputy General Director Nguyen Le Bach form 15/04/2026 to 29/06/2026	Other Short-Term Payables	65,626,091,401	-
		Total	65,626,091,401	-

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.

