DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM**
	Independence - Freedom - Happiness
No.: 71/2026/CBTT-HHV	*Da Nang, October 30, 2026*

PERIODIC INFORMATION DISCLOSURE

To: - The State Securities Commission of Vietnam;

- Hochiminh Stock Exchange.

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

- Stock code: HHV
- Head Office Address: Km11+500, Southern Approach Road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Vietnam.
- Telephone: 0236 3730 574 Fax: 0236 3842 713
- E-mail: info@hhv.com.vn Website: hhv.com.vn

2. **Contents of information disclosure**:

Deo Ca Traffic Infrastructure Investment Joint Stock Company hereby announces the Company's Consolidated Interim Financial Statements for the third quarter of 2026 ended September 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 October 30, 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 Consolidated Interim Financial Statements for the third quarter of 2026 ended September 30, 2026.

ORGANIZATION REPRESENTATIVE

Person authorized to disclose information

Chief Accountant

CÔNG TY CỔ PHẦN ĐẦU TƯ HẠ TẦNG GIAO THÔNG ĐÈO CẢ
DEOCA INFRASTRUCTURE
MSDN: 0401401965

Le Cong Nghia

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Consolidated Interim Financial Statements
For the third quarter of 2026 ended 30 September 2026

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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 third quarter of 2026 ended 30 September 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/QD-SGDHCM dated 23 December 2021 and officially traded on 20 January 2022 on the Ho Chi Minh City Stock Exchange with the stock symbol HHV. The number of listed securities as at 30/09/2026 is 574,511,888 shares.

Actual contributed capital as at 30/09/2026 is: VND 5,745,118,880,000

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

Company 's name	*Ratio of benefit*	*Ratio of Voting right*	*Investment capital (VND)*
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	40.00%	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 July 2026 to 30 September 2026 amounted to VND 212,829,093,874 (profit after tax of corresponding accounting period in 2025 amounted VND 152,404,295,407).

Undistributed earnings as at 30 September 2026 amounted to VND 1,660,062,436,537 (as at 31 December 2025 amounted to VND 1,446,743,571,997).

EVENTS AFTER THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION DATE

The Board of Management of the Company confirms that, there have been no material events occurring after 30 September 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	Dismissal 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	Dismissal 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	Dismissal 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	Dismissal date
Mr.	Ngo Truong Nam	General Director	20/05/2025	

Chief Accountant:

		Appoint date	Dismissal 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 third quarter of 2026 ended 30 September 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 commits that the Company has not violated information disclosure obligations in accordance with the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020, as amended and supplemented by Circular No. 68/2024/TT-BTC dated September 18, 2024 issued by the Ministry of Finance providing guidelines on information disclosure on the securities market.

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 third quarter of 2026 ended 30 September 2026.

Approved, 30 October 2026
On behalf of the Board of Management
Legal representative



NGO TRUONG NAM

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION
as at 30 September 2026

Code	ASSETS	Note	As at 30.09.2026 VND	As at 01.01.2026 VND
100	**CURRENT ASSETS**		**1,885,369,304,962**	**1,862,409,737,591**
110	**Cash and cash equivalents**	**V.1**	**470,097,668,375**	**571,735,568,582**
111	Cash		262,506,769,326	446,122,441,869
112	Cash equivalents		207,590,899,049	125,613,126,713
120	**Short-term financial investments**		**38,361,195,617**	**21,567,111,018**
123	Short-term held-to-maturity investments	V.2a	38,361,195,617	21,567,111,018
130	**Short-term receivables**		**1,223,542,667,493**	**1,184,713,119,441**
131	Short-term trade accounts receivable	V.3	640,860,931,566	810,846,568,945
132	Short-term prepayments to suppliers	V.4a	158,593,902,814	56,910,023,595
135	Other short-term receivables	V.5a	438,700,819,844	330,167,073,632
136	Allowance for short-term doubtful debt	V.6	(14,612,986,731)	(13,210,546,731)
140	**Inventories**		**106,826,242,529**	**44,914,909,709**
141	Inventories	V.7	106,826,242,529	44,914,909,709
160	**Other current assets**		**46,541,530,948**	**39,479,028,841**
161	Short-term prepaid expenses	V.8a	19,912,818,112	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	2,976,962,832	2,976,716,732
165	Other current assets	V.14	23,651,750,004	15,141,268,469

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

as at 30 September 2026
(continued)

Code	ASSETS (continued)	Note	As at 30.09.2026 VND	As at 01.01.2026 VND
200	**NON-CURRENT ASSETS**		**39,463,015,319,341**	**38,889,665,944,866**
210	**Long-term receivables**		**531,173,210,194**	**465,705,919,122**
212	Long-term prepayments to suppliers	V.4b	432,898,222,341	360,723,660,592
215	Other long-term receivables	V.5b	98,274,987,853	104,982,258,530
220	**Fixed assets**		**27,137,474,145,730**	**27,487,538,681,451**
221	Tangible fixed assets	V.9	27,081,428,796,398	27,436,122,691,652
222	Historical cost		30,213,543,105,595	30,219,932,424,051
223	Accumulated depreciation		(3,132,114,309,197)	(2,783,809,732,399)
224	Finance lease fixed assets	V.10	**46,714,565,918**	**41,651,602,747**
225	Historical cost		58,477,037,666	48,541,148,950
226	Accumulated depreciation		(11,762,471,748)	(6,889,546,203)
227	Intangible fixed assets	V.11	**9,330,783,414**	**9,764,387,052**
228	Historical cost		12,362,145,635	12,362,145,635
229	Accumulated amortisation		(3,031,362,221)	(2,597,758,583)
250	**Long-term assets in progress**		**5,552,223,995**	**3,376,113,479**
252	Construction in progress	V.12	5,552,223,995	3,376,113,479
260	**Long-term financial investments**		**2,372,667,806,547**	**2,281,710,493,936**
262	Investments in associates, joint ventures	V.2b	1,264,382,006,547	1,216,853,542,677
263	Investments in other entities	V.2c	1,093,285,800,000	1,009,017,000,000
265	Long-term held-to-maturity investments	V.2a	15,000,000,000	55,839,951,259
270	**Other long-term assets**		**9,416,147,932,875**	**8,651,334,736,878**
271	Long-term prepaid expenses	V.8b	9,397,725,612,668	8,631,729,793,557
272	Deferred income tax assets	V.24a	11,057,226,424	10,398,576,090
279	Goodwill	V.13	7,365,093,783	9,206,367,231
280	**TOTAL ASSETS**		**41,348,384,624,303**	**40,752,075,682,457**

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

as at 30 September 2026
(continued)

Code	RESOURCES	Note	As at 30.09.2026 VND	As at 01.01.2026 VND
300	**LIABILITIES**		**28,097,499,648,185**	**28,579,498,126,112**
310	**Short-term liabilities**		**2,856,228,759,023**	**3,561,610,617,415**
311	Short-term trade accounts payable	V.15a	1,093,932,584,511	1,037,199,795,714
312	Short-term advances from customers	V.16a	21,370,580,040	102,791,223,460
313	Dividend payables	V.17	111,845,126	-
314	Tax and other payables to the State Budget	V.18a	86,259,035,405	112,937,422,762
315	Payable to employees	V.19	23,529,646,586	31,738,474,878
316	Short-term accrued expenses	V.20a	351,816,137,461	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	452,917,101,431	954,509,487,657
321	Short-term borrowings and finance lease liabilities	V.23a	816,549,633,648	979,820,050,821
323	Bonus and welfare funds		8,642,194,815	6,079,174,815
330	**Long-term liabilities**		**25,241,270,889,162**	**25,017,887,508,697**
331	Long-term trade accounts payables	V.15b	254,176,974,455	260,845,755,724
332	Long-term advances from customers	V.16b	574,795,979,994	507,937,125,175
334	Long-term accrued expenses	V.20b	7,329,589,442,011	6,576,282,356,750
337	Long-term unearned revenue	V.21b	13,930,014,544	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	16,888,992,919,752	17,479,169,217,555
342	Deferred income tax liabilities	V.24b	144,662,081,781	147,148,740,256

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

as at 30 September 2026
(continued)

Code	RESOURCES (continued)	Note	As at 30.09.2026 VND	As at 01.01.2026 VND
400	**OWNERS' EQUITY**	**V.25**	**13,250,884,976,118**	**12,172,577,556,345**
411	**Owners' capital**		**5,745,118,880,000**	**4,974,330,030,000**
411a	*- Ordinary shares with voting rights*		*5,745,118,880,000*	*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		1,660,062,436,537	1,446,743,571,997
420a	*- Undistributed post-tax profits of previous years*		*1,147,562,975,827*	*863,936,154,090*
420b	*- Post-tax profits of current period/year*		*512,499,460,710*	*582,807,417,907*
429	Non-controlling interests		1,646,860,996,657	1,557,485,391,424
440	**TOTAL RESOURCES**		**41,348,384,624,303**	**40,752,075,682,457**

Approved, 30 October 2026
On behalf of the Board of Management

Prepared by	Chief Accountant	Legal representative
DANG THI HUYEN	LE CONG NGHIA	NGO TRUONG NAM

CONSOLIDATED INTERIM STATEMENT OF INCOME

For the third quarter of 2026 ended 30 September 2026

Code		Note	3rd Quarter 2026 VND	3rd Quarter 2025 VND	For the nine-month period ended 30.09.2026 VND	For the nine-month period ended 30.09.2025 VND
01	**Revenue from sales of goods and rendering of services**	VI.1	**1,114,372,954,058**	**913,523,162,056**	**2,991,606,667,878**	**2,595,600,324,636**
02	Less deductions		-	-	-	-
10	**Net revenue from sales of goods and rendering of services**	VI.1	**1,114,372,954,058**	**913,523,162,056**	**2,991,606,667,878**	**2,595,600,324,636**
11	**Cost of goods sold and services rendered**	VI.2	**642,990,794,046**	**523,983,362,860**	**1,565,823,234,654**	**1,432,736,636,267**
20	**Gross profit from sales of goods and rendering of services**		**471,382,160,012**	**389,539,799,196**	**1,425,783,433,224**	**1,162,863,688,369**
21	**Gain/(loss) on disposal of investment property**		-	-	-	-
22	Financial income	VI.3	2,016,021,127	14,541,524,973	7,552,744,122	43,136,691,089
23	Financial expenses	VI.4	246,510,972,657	236,719,828,172	772,519,121,508	684,260,394,603
24	*- Including: Interest expenses*		241,536,666,688	233,760,723,775	*758,833,820,039*	*675,383,081,412*
26	General and administration expenses	VI.5	18,506,167,376	17,791,886,580	54,751,807,512	54,561,605,990
27	Profit sharing from associates		35,490,291,317	20,545,521,828	79,897,797,203	71,450,487,227
30	**Net operating profit**		**243,871,332,423**	**170,115,131,245**	**685,963,045,529**	**538,628,866,092**
31	Other income	VI.6	7,021,237	3,742,697,910	1,379,950,687	4,942,786,312
32	Other expenses	VI.7	58,294,244	130,887,858	318,828,482	605,757,955
40	**Net other income**		**(51,273,007)**	**3,611,810,052**	**1,061,122,205**	**4,337,028,357**
50	**Net accounting profit before tax**		**243,820,059,416**	**173,726,941,297**	**687,024,167,734**	**542,965,894,449**

CONSOLIDATED INTERIM STATEMENT OF INCOME

For the third quarter of 2026 ended 30 September 2026
(continued)

Code		Note	3rd Quarter 2026 VND	3rd Quarter 2025 VND	For the nine-month period ended 30.09.2026 VND	For the nine-month period ended 30.09.2025 VND
51	Business income tax - current	VI.9	32,308,196,123	23,208,135,996	88,182,565,474	70,417,675,645
52	Business income tax - deferred	VI.10	(1,317,230,581)	(1,885,490,106)	(3,145,308,809)	(4,178,650,830)
60	Net profit after tax		212,829,093,874	152,404,295,407	601,986,911,069	476,726,869,634
	Attributable to:					
61	Owners of the parent company		186,326,960,359	128,868,247,423	511,159,987,684	405,751,220,955
62	Non-controlling interests		26,502,133,515	23,536,047,983	90,826,923,385	70,975,648,679
70	Basic earnings per share	VI.11	341	267	934	887
71	Diluted earnings per share	VI.12	341	242	934	800

Approved, 30 October 2026

Prepared by	Chief Accountant	On behalf of the Board of Management Legal representative
DANG THI HUYEN	LE CONG NGHIA	NGO TRUONG NAM

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

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

Code		Note	For the nine-month period ended 30.09.2026 VND	30.09.2025 VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Net profit before tax**		**687,024,167,734**	**542,965,894,449**
	Adjustments for:			
02	Depreciation fixed assets and investment properties & goodwill allocation		363,774,076,386	319,297,711,664
03	Provisions		1,402,440,000	-
05	Profits from investing activities		(88,279,144,018)	(118,318,025,785)
06	Interest expense		758,833,820,039	675,383,081,412
08	**Operating profit before changes in working capital**		**1,722,755,360,141**	**1,419,328,661,740**
09	Increase in receivables		(8,293,672,901)	(218,721,793,534)
10	Increase in inventories		(61,911,332,820)	(97,194,148,291)
11	Increase/(decrease) in payables [not including interest payables, CIT payables]		67,525,975,274	(116,746,650,388)
12	(Increase)/decrease in prepaid expenses		(10,827,760,448)	1,573,703,023
14	Interest paid		(786,125,872,952)	(745,769,404,189)
15	Business income tax paid		(114,853,801,482)	(80,547,401,591)
16	Other receipts from operating activities		7,020,000	165,009,000,000
17	Other payments on operating activities		(303,000,000)	(24,000,000)
20	**Net cash inflows from operating activities**		**807,972,914,812**	**326,907,966,770**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets		(27,293,230,268)	(71,150,226,427)
22	Proceeds from disposals of fixed assets and long-term assets		828,602,693	-
23	Loans granted, purchases of debt instruments of other entities		(22,118,792,562)	(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		(691,278,800,000)	(262,143,272,861)
26	Proceeds from divestment in other entities		4,108,000,000	114,374,172,067
27	Dividends and interest received		51,020,268,307	31,094,465,578
30	**Net cash outflows from investing activities**		**(642,569,292,608)**	**(188,686,197,983)**

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

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

(continued)

Code		Note	For the nine-month period ended 30.09.2026 VND	30.09.2025 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	230,658,366,552	847,880,290,781
34	Repayments of borrowings	VII.4	(985,623,591,894)	(1,230,454,063,136)
35	Finance lease principal repayments	VII.4	(9,233,327,069)	(4,959,005,670)
40	**Net cash (outflows)/inflows from financing activities**		**(267,041,522,411)**	**27,467,221,975**
50	**Net increase in cash and cash equivalents**		**(101,637,900,207)**	**165,688,990,762**
60	**Cash and cash equivalents at beginning of period**	V.1	**571,735,568,582**	**308,933,876,437**
61	Effect of foreign exchange differences		-	-
70	**Cash and cash equivalents at end of period**	V.1	**470,097,668,375**	**474,622,867,199**

Approved, 30 October 2026

On behalf of the Board of Management

Prepared by	Chief Accountant	Legal representative
DANG THI HUYEN	LE CONG NGHIA	NGO TRUONG NAM

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS
For the third quarter of 2026 ended 30 September 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 30/09/2026 is: VND 5,745,118,880,000

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	
			30.09.2026	01.01.2026	30.09.2026	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	
			30.09.2026	01.01.2026	30.09.2026	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	40.00%	42.31%	40.00%	40.00%
3	Cam Lam - Vinh Hao Expressway JSC	Luong Cang Hamlet, Do Vinh Ward, Khanh Hoa Province, Viet Nam	38.00%	38.00%	38.00%	38.00%
4	Bac Giang - Lang Son - Huu Nghi BOT JSC	Room 311, 3rd Floor, Office Area – CT2 Building, Thanh Xuan Ward, Khuat Duy Tien Street, Hanoi City, Viet Nam	31.60%	31.60%	31.60%	31.60%

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

Summary of Activities of Subsidiary and Associate Companies:

i. Bac Giang - Lang Son BOT JSC

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 0106987957 dated 11 September 2015; 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 19 October 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 21 years and 11 months.

Actual contributed capital as at 30/09/2026 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 8 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 8 months;
+ Cu Mong Tunnel component: Investor profit under the contract is 9.15% per year throughout the project's lifespan. The remaining toll collection year according to the financial plan is 18 years and 8 months;
+ Hai Van tunnels 1 and Hai Van tunnels 2 component: Investor profit under the contract for both tunnels is 11.5% per year. The remaining toll collection year according to the financial plan is 18 years and 8 months.

Actual contributed capital as at 30/09/2026 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 1,559,172,000,000
+ Owner's equity: VND 262,000,000,000
+ Borrowings: VND 1,297,172,000,000

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 2 months.
Actual contributed capital as at 30/09/2026 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 10th time by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 22 April 2026.

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 10 years and 11 months.
Actual contributed capital as at 30/09/2026 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);
Decision No. 989/QD-UBND dated May 28, 2026 of the Chairman of the People's Committee of Cao Bang Province on approving the adjustment of the investment project for the construction of Dong Dang (Lang Son Province) - Tra Linh (Cao Bang Province) Expressway under the Public-Private Partnership (PPP) form.

+ Scale, design frequency and standards of the project

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

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

v. Dong Dang – Tra Linh Expressway JSC (continued)

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 30/09/2026 is: VND 601,363,000,000

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 8 months.
Actual contributed capital as at 30/09/2026 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.
Decision No. 1889/QD-UBND dated 24 November 2022 of the People's Committee of Lang Son Province on the approval of adjustments to the Investment Project for the construction of Bac Giang - Lang Son Expressway, section Km1+800 - Km108+500, combined with pavement strengthening of National Highway 1 section Km1+800 - Km106+500, Bac Giang Province and Lang Son Province under BOT contract.

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

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

+ 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 30/09/2026 is: 92,000,000,000 VND

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 30/09/2026 is: VND 829,800,000,000

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

6. List of other investment companies (continued)

ii. Deo Ca Urban Infrastructure Company Limited

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 30/09/2026 is: VND 4,500,000,000,000

7. Employees

At the end of the accounting period, the company had 1,584 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 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

	30.09.2026 VND	01.01.2026 VND
Cash on hand	**1,727,205,987**	**1,653,542,893**
Cash at bank	**260,587,825,339**	**444,299,002,976**
TPBank - Thang Long Ha Noi Branch	32,653,110,442	221,807,367,768
Vietinbank - Da Nang Branch	89,666,251,660	144,063,317,025
Vietinbank - Ha Noi Branch	53,939,866,578	26,521,629,360
VPBank	39,649,218,072	18,795,597,007
VietABank - Ha Noi Branch	14,241,261,838	21,948,732,318
Others	30,438,116,749	11,162,359,498
Cash in transit	**191,738,000**	**169,896,000**
Cash equivalents	**207,590,899,049**	**125,613,126,713**
Vietinbank - Ha Noi Branch	72,296,076,371	70,158,673,814
VPBank	49,779,154,450	-
Vietinbank - Da Nang Branch	47,502,000,000	9,566,403,000
Vietinbank - Thang Long Ha Noi Branch	14,957,577,273	23,137,109,416
TPBank - Thang Long Ha Noi Branch	18,300,000,000	19,000,000,000
Others	4,657,015,372	3,637,526,901
Accrued interest on term deposits	**99,075,583**	**113,413,582**
Total	**470,097,668,375**	**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, at VPbank bearing an annual interest rate of 4.75%/year.

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

2. INVESTMENTS

a) Held-to-maturity investments

	30.09.2026			01.01.2026		
	Cost VND	Book value VND	Provision VND	Cost VND	Book value VND	Provision VND
Short-term	**38,361,195,617**	**38,361,195,617**	**-**	**21,567,111,018**	**21,567,111,018**	**-**
Term deposits (i)	**35,361,195,617**	**35,361,195,617**	**-**	**14,567,111,018**	**14,567,111,018**	**-**
VIB - Da Nang Branch	20,000,000,000	20,000,000,000	-	-	-	-
Vietinbank - Da Nang Branch	7,084,000,000	7,084,000,000	-	7,000,000,000	7,000,000,000	-
VPBank	6,919,596,477	6,919,596,477	-	6,273,244,688	6,273,244,688	-
Others	1,293,866,330	1,293,866,330	-	1,293,866,330	1,293,866,330	-
Accrued interest on term deposits	**63,732,810**	**63,732,810**	**-**	**-**	**-**	**-**
Loans (ii)	**3,000,000,000**	**3,000,000,000**	**-**	**7,000,000,000**	**7,000,000,000**	**-**
COMA 25 Construction and Trading JSC	-	-	-	4,000,000,000	4,000,000,000	-
Indochine IDC JSC	3,000,000,000	3,000,000,000	-	3,000,000,000	3,000,000,000	-
Long - term	**15,000,000,000**	**15,000,000,000**	**-**	**55,839,951,259**	**55,839,951,259**	**-**
Term deposits (iii)	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
Vietinbank - Ha Noi Branch	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
Other investments	**-**	**-**	**-**	**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	**53,361,195,617**	**53,361,195,617**	**-**	**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 03 months at Vietinbank bearing an annual interest rate of 4.5%/year, at TPBank bearing an annual interest rate of 4.9%/year, at VIB bearing an annual interest rate of 8.55%/year, at Vpbank bearing an annual interest rate of 8.3%/year.

(ii) Loans granted to Indochine IDC Dong Duong Joint Stock Company at an interest rate of 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 30.09.2026 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	499,324,466,788	-	-	14,474,382,501	484,850,084,287
Cam Lam - Vinh Hao Expressway JSC (i)	496,483,806,687	-	(44,333,333,333)	65,679,203,105	475,137,936,915
Dong Dang - Tra Linh Expressway JSC (ii)	240,545,200,000		16,072,000,000	-	224,473,200,000
Bac Giang - Lang Son - Huu Nghi BOT JSC (iii)	28,028,533,072	-	(4,108,000,000)	(255,788,403)	32,392,321,475
Total	**1,264,382,006,547**	**-**	**(32,369,333,333)**	**79,897,797,203**	**1,216,853,542,677**

(i) Cam Lam - Vinh Hao Expressway JSC advances dividend payments to investors.

(ii) 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.

(iii) 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

	30.09.2026			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)	165,785,800,000	165,785,800,000	-	81,517,000,000	81,517,000,000	-
	1,093,285,800,000	**1,093,285,800,000**	**-**	**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.

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

3. SHORT-TERM TRADE RECEIVABLES

	30.09.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Related parties	**448,086,391,761**	**-**	**504,684,762,510**	**-**
Deo Ca Group JSC	161,574,718,399	-	254,985,126,957	-
Cam Lam - Vinh Hao Expressway JSC	119,851,917,487	-	150,975,053,554	-
DCC Construction Investment JSC	68,017,293,434	-	-	-
Sai Gon - My Thuan Expressway BOT Co., Ltd	39,846,707,515	-	-	-
ICV Vietnam Investment and Construction JSC	15,976,820,058	-	41,336,182,831	-
BOT Trung Luong - My Thuan JSC	15,335,303,373	-	15,636,663,282	-
Vietnam Traffic Service and Trading JSC	14,569,019,987	-	-	-
Khanh Hoa Deo Ca BOT Investment JSC	11,040,596,435	-	6,697,801,295	-
Deo Ca Expressway Operation and Maintenance JSC	971,461,775	-	730,978,138	-
Dong Dang - Tra Linh Expressway JSC	902,553,298	-	34,322,956,453	-
Third parties	**192,774,539,805**	**(12,438,332,482)**	**306,161,806,435**	**(11,035,892,482)**
DCC Construction Investment JSC	-	-	65,791,060,046	-
Project Management Unit - 2	42,555,758,689	-	84,047,718,395	-
Others	150,218,781,116	(12,438,332,482)	156,323,027,994	(11,035,892,482)
Total	**640,860,931,566**	**(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

	30.09.2026 VND	01.01.2026 VND
Third parties	**158,593,902,814**	**56,910,023,595**
Trung Hai Construction and Investment JSC	24,093,848,346	-
International Construction Investment and Trading JSC	23,087,214,000	-
Dong A International Corporation	14,359,029,400	14,359,029,400
Viet Nam Specialized Vehicles Auto Import Export JSC	5,992,200,000	5,992,200,000
Others	91,061,611,068	36,558,794,195
Total	**158,593,902,814**	**56,910,023,595**

b) Long-term prepayments to suppliers

	30.09.2026 VND	01.01.2026 VND
Third parties	**432,898,222,341**	**360,723,660,592**
Hoang Long Construction Investment Corporation	134,142,960,644	158,149,293,779
Long Giang Construction Foundation JSC	97,335,868,954	-
Underground Works Construction JSC	94,082,320,759	94,082,320,759
Project Management Unit 85	22,607,969,484	22,607,969,484
Nang Ban Mai Investment Corporation	15,247,718,241	15,247,718,241
Minh Phat Co., Ltd	11,899,747,000	11,899,747,000
Song Da No 10 JSC	9,381,606,667	9,381,606,667
Lang Son Province Construction Investment Project Management Board	8,575,350,000	8,575,350,000
Civil Engineering Construction Corporation 8	7,176,702,514	7,176,702,514
Others	32,447,978,078	33,602,952,148
Total	**432,898,222,341**	**360,723,660,592**

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

5. OTHER RECEIVABLES

a) Other short-term receivables

	30.09.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Advances	**68,730,066,624**	**-**	**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	**6,366,951,669**	**-**	**19,172,103,508**	**-**
Third parties	**6,366,951,669**	**-**	**19,172,103,508**	**-**
Project Management Board of key projects - Khanh Hoa Provincial People's Committee	4,919,720,000	-	4,919,720,000	-
Others	1,447,231,669	-	14,252,383,508	-
Others short-term receivables	**363,603,801,551**	**(873,033,836)**	**236,517,070,946**	**(873,033,836)**
Related parties	**315,183,649,492**	**-**	**12,682,778,880**	**-**
DCC Construction Investment JSC (*)	206,834,922,576	-	-	-
Dong Dang - Tra Linh Expressway JSC	101,960,000,000	-	6,422,000,000	-
Deo Ca Group JSC	6,008,780,880	-	6,008,780,880	-
ICV Vietnam Investment and Construction JSC	379,946,036	-	251,998,000	-
Third parties	**48,420,152,059**	**(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	44,511,837,159	(35,215,836)	13,091,054,590	(35,215,836)
Total	**438,700,819,844**	**(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

	30.09.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Deposits	**7,616,467,098**	**-**	**2,147,020,000**	**-**
Related parties	**100,000,000**	**-**		
Deo Ca Group JSC	100,000,000	-	-	-
Third parties	**7,516,467,098**	**-**	**2,147,020,000**	**-**
VietNam International Leasing Co., Ltd	3,807,925,000	-	-	-
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	2,159,355,725	-	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	**44,985,013,457**	**-**	**39,296,055,062**	**-**
Third parties	**44,985,013,457**	**-**	**39,296,055,062**	**-**
Receivabales 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	8,867,537,057	-	3,178,578,662	-
Total	**98,274,987,853**	**-**	**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 DCC Construction Investment JSC pursuant to Resolution No. 30/2025/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:

	30.09.2026			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

	30.09.2026		01.01.2026	
	Historical cost VND	Provision VND	Historical cost VND	Provision VND
Work in progress (*)	94,348,942,545	-	32,161,463,979	-
Raw materials	11,998,955,052	-	12,516,291,990	-
Tools and supplies	466,073,264	-	203,668,292	-
Goods	12,271,668	-	33,485,448	-
Total	**106,826,242,529**	**-**	**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 the fiscal period: None
- Value of inventories put up as collateral to ensure liabilities at the end of the fiscal period: None

8. PREPAID EXPENSES

a) Short-term prepaid expenses

	30.09.2026 VND	01.01.2026 VND
Short-term prepaid expenses	19,912,818,112	19,979,728,817
Total	**19,912,818,112**	**19,979,728,817**

b) Long-term prepaid expenses

	30.09.2026 VND	01.01.2026 VND
Interest expenses	9,380,914,717,997	8,625,813,570,039
The cost of repairing the road surface	7,335,765,389	814,484,182
Others	9,475,129,282	5,101,739,336
Total	**9,397,725,612,668**	**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**
Increase during the period	***6,872,495,831***	***167,914,760***	***12,586,297,469***	***-***	***19,626,708,060***
Purchase during the period	39,000,000	167,914,760	12,586,297,469	-	12,793,212,229
Transfer from construction in progress	4,266,057,970	-	-	-	4,266,057,970
Other increase	2,567,437,861	-	-	-	2,567,437,861
Decrease during the period	***17,694,329,559***	***4,318,181,818***	***4,003,515,139***	***-***	***26,016,026,516***
Liquidation, transfer	-	4,318,181,818	3,047,990,643	-	7,366,172,461
Other decreases	17,694,329,559	-	955,524,496	-	18,649,854,055
As at 30 September 2026	**29,923,119,991,054**	**130,474,637,999**	**117,331,012,776**	**42,617,463,766**	**30,213,543,105,595**
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**
Increase during the period	***335,700,248,598***	***11,761,961,118***	***6,789,343,437***	***2,374,720,602***	***356,626,273,755***
Depreciation during the period	335,700,248,598	11,761,961,118	6,789,343,437	2,374,720,602	356,626,273,755
Decrease during the period	***-***	***4,318,181,818***	***4,003,515,139***	***-***	***8,321,696,957***
Liquidation, transfer	-	4,318,181,818	3,047,990,643	-	7,366,172,461
Other decreases	-	-	955,524,496	-	955,524,496
As at 30 September 2026	**2,975,149,176,760**	**51,610,177,498**	**72,407,413,803**	**32,947,541,136**	**3,132,114,309,197**
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 September 2026	**26,947,970,814,294**	**78,864,460,501**	**44,923,598,973**	**9,669,922,630**	**27,081,428,796,398**

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 26,231,965,368,807
- 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	10,403,919,947,704	731,129,472,934	9,672,790,474,770
Deo Ca tunnel	6,221,167,903,460	897,929,053,349	5,323,238,850,111
Hai Van tunnel	5,158,472,207,839	378,716,763,225	4,779,755,444,614
Co Ma tunnel and the path	2,992,880,835,815	-	2,992,880,835,815
Cu Mong tunel	2,900,023,809,715	240,801,448,691	2,659,222,361,024

- Historical cost of fixed assets at the end of the year which have been fully depreciated but are still in use: VND 82,330,815,599

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 6,221,167,903,460;
- The category of Cu Mong tunnel is VND 2,900,023,809,715;
- The category of Hai Van tunnel is VND 5,158,472,207,839.

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 10,403,919,947,704;

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 the rate 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**
Increase during the period	***-***	***9,935,888,716***	***9,935,888,716***
Lease during the period	-	9,935,888,716	9,935,888,716
Decrease during the period	***-***	***-***	***-***
Decrease during the period			
As at 30 September 2026	**14,788,552,188**	**43,688,485,478**	**58,477,037,666**
ACCUMULATED DEPRECIATION			
As at 1 January 2026	**2,519,623,323**	**4,369,922,880**	**6,889,546,203**
Increase during the period	***1,357,070,706***	***3,515,854,839***	***4,872,925,545***
Depreciation during the period	1,357,070,706	3,515,854,839	4,872,925,545
Decrease during the period	***-***	***-***	***-***
Decrease during the period	-	-	-
As at 30 September 2026	**3,876,694,029**	**7,885,777,719**	**11,762,471,748**
NET BOOK VALUE			
As at 1 January 2026	**12,268,928,865**	**29,382,673,882**	**41,651,602,747**
As at 30 September 2026	**10,911,858,159**	**35,802,707,759**	**46,714,565,918**

- 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 September 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	-	**433,603,638**	-	**433,603,638**
Depreciation during the period	-	433,603,638	-	433,603,638
Decrease during the period	-	-	-	-
Liquidation, transfer	-	-	-	-
As at 30 September 2026	-	**2,847,958,749**	**183,403,472**	**3,031,362,221**
NET BOOK VALUE				
As at 1 January 2026	**7,569,274,113**	**2,195,112,939**	-	**9,764,387,052**
As at 30 September 2026	**7,569,274,113**	**1,761,509,301**	-	**9,330,783,414**

- 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	Accumulated depreciation	Net book value
	VND	VND	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

	30.09.2026		01.01.2026	
	Net Book Value VND	Recoverable	Historical cost	Recoverable VND
Purchase of fixed assets	-	-	2,924,166,667	2,924,166,667
Construction in progress	5,552,223,995	5,552,223,995	451,946,812	451,946,812
Total	**5,552,223,995**	**5,552,223,995**	**3,376,113,479**	**3,376,113,479**

13. GOODWILL

	30.09.2026 VND	01.01.2026 VND
Opening balance period/year	**9,206,367,231**	**11,661,398,495**
Distribution in the period/year	(1,841,273,448)	(2,455,031,264)
Closing balance period/year	**7,365,093,783**	**9,206,367,231**

14. OTHER ASSETS

	30.09.2026 VND	01.01.2026 VND
Term deposits	23,651,750,004	15,141,268,469
Total	**23,651,750,004**	**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 PAYABLES

a) Short-term trade payables

	30.09.2026 VND	01.01.2026 VND
Related parties	**471,299,127,889**	**281,078,120,044**
Deo Ca Group JSC	247,143,213,943	237,460,884,591
DCC Construction Investment JSC	122,713,683,640	-
Deo Ca Expressway Operation and Maintenance JSC	47,070,393,726	4,974,227,480
ICV Vietnam Investment and Construction JSC	43,769,980,994	31,647,657,478
Deo Ca Security JSC	9,363,198,097	6,995,350,495
Vietnam Traffic Service and Trading JSC	1,238,657,489	-
Third parties	**622,633,456,622**	**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
Hoang Long Construction Investment Corporation	47,720,501,029	38,902,876,698
Construction and Transportation JSC No.1	46,441,445,086	44,808,674,638
Long Giang Construction Foundation JSC	37,844,762,811	40,050,000
470 Construction Co., Ltd	28,171,947,611	28,171,947,611
Dong Hoi General Construction Co., Ltd	19,412,948,492	19,412,948,492
Nam Tan JSC	13,243,783,828	13,243,783,828
Lung Lo Construction Corporation	12,000,378,308	14,475,384,233
Viet Media Investment JSC	10,522,027,370	9,283,562,120
Others	294,848,822,589	381,327,118,452
Total	**1,093,932,584,511**	**1,037,199,795,714**

b) Long-term trade payables

	30.09.2026 VND	01.01.2026 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	**251,457,826,455**	**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	143,413,455,618	150,082,236,887
Total	**254,176,974,455**	**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

	30.09.2026 VND	01.01.2026 VND
Related parties	**-**	**442,890,297**
Dong Dang - Tra Linh Expressway JSC	-	442,890,297
Third parties	**21,370,580,040**	**102,348,333,163**
Ho Chi Minh Road Project Management Unit	16,020,500,000	30,706,000,000
Others	5,350,080,040	71,642,333,163
Total	**21,370,580,040**	**102,791,223,460**

b) Long-term advances from customers (*)

	30.09.2026 VND	01.01.2026 VND
Related parties	**457,710,280,994**	**507,937,125,175**
Dong Dang – Tra Linh Phase 2 Expressway JSC	231,355,000,000	341,355,000,000
Dong Dang - Tra Linh Expressway JSC	122,763,529,030	166,582,125,175
Sai Gon - My Thuan Expressway BOT Co., Ltd	103,591,751,964	-
Third parties	**117,085,699,000**	**-**
Project Management Unit 85	53,704,806,000	-
Others	63,380,893,000	-
Total	**574,795,979,994**	**507,937,125,175**

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

17. DIVIDEND PAYABLES

	30.09.2026 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	30.09.2026 VND
Value added tax	27,596,827,512	162,762,795,103	162,379,465,327	27,980,157,288
Corporate income tax	84,843,332,555	88,182,573,474	114,853,801,482	58,172,104,547
Personal income tax	497,262,695	463,843,672	854,332,797	106,773,570
Resources tax	-	7,785,400	7,785,400	-
Other taxes	-	226,779,685	226,779,685	-
Total	**112,937,422,762**	**251,643,777,334**	**278,322,164,691**	**86,259,035,405**

b) Tax and other receivables from the State Budget

	01.01.2026 VND	Amount receivables during the period VND	Amount received during the period VND	30.09.2026 VND
Value added tax	2,976,716,732	-	-	2,976,716,732
Resources tax	-	246,100	-	246,100
Total	**2,976,716,732**	**246,100**	**-**	**2,976,962,832**

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

	30.09.2026 VND	01.01.2026 VND
Payable to employees	23,529,646,586	31,738,474,878
Total	**23,529,646,586**	**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

	30.09.2026 VND	01.01.2026 VND
Accrued expenses repairing and overhauling the Tunnel	195,038,645,359	205,919,142,733
Accrued costs for construction package	114,840,963,193	55,523,003,997
Interest expense payable	23,139,154,000	48,451,427,000
Accrued interest expenses	1,943,059,426	2,397,223,648
Others	16,854,315,483	23,050,008,112
Total	**351,816,137,461**	**335,340,805,490**

b) Long-term accrued expenses

	30.09.2026 VND	01.01.2026 VND
Interest expense payable	7,008,895,329,384	6,257,308,071,034
Accrued interest expenses	33,147,393,088	31,427,566,177
Others	287,546,719,539	287,546,719,539
Total	**7,329,589,442,011**	**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

	30.09.2026 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

	30.09.2026 VND	01.01.2026 VND
Revenue received in advance	4,675,000,000	5,535,100,416
Others	9,255,014,544	5,688,736,196
Total	**13,930,014,544**	**11,223,836,612**

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

22. OTHER PAYABLES

a) Short-term other payables

	30.09.2026 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**
DCC Construction Investment JSC	-	65,626,091,401
Song Da No 10 JSC	69,817,270,281	71,817,270,281
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	**87,943,801,372**	**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	**86,825,608,333**	**87,369,539,807**
Others	86,825,608,333	87,369,539,807
Total	**452,917,101,431**	**954,509,487,657**

b) Long-term other payables

	30.09.2026 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 30.09.2026 VND	During the period			As at 01.01.2026 VND
		Long-term loan to maturity (*) VND	Increase VND	Decrease VND	
Third parties	**816,549,633,648**	**599,231,966,623**	**230,658,366,552**	**993,160,750,348**	**979,820,050,821**
Vietinbank - Ha Noi Branch	572,500,000,000	553,955,000,000	-	441,455,000,000	460,000,000,000
Vietinbank - Da Nang Branch	177,772,599,612	561,749,712	230,658,366,552	302,762,304,959	249,314,788,307
TPBank - Thang Long Ha Noi Branch	4,416,582,564	3,312,436,923	-	96,075,308,023	97,179,453,664
VietABank - Ha Noi Branch	46,489,000,000	29,160,000,000	-	51,750,000,000	69,079,000,000
VPBank	-	-	-	90,745,978,912	90,745,978,912
BIDV - South Hanoi Branch	3,780,000,000	2,835,000,000	-	2,835,000,000	3,780,000,000
VietNam International Leasing Co., Ltd	6,444,460,920	5,881,309,073	-	3,608,294,693	4,171,446,540
Chailease International Leasing Co., Ltd	2,697,491,280	1,678,659,986	-	2,123,798,732	3,142,630,026
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	1,722,477,972	1,291,858,479	-	1,291,858,479	1,722,477,972
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	727,021,300	555,952,450	-	513,206,550	684,275,400
Total	**816,549,633,648**	**599,231,966,623**	**230,658,366,552**	**993,160,750,348**	**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

Credit Agreement	*Loan Balance*	*Credit Agreement*	*Lender*
No. 02-2013-HDTDDA/NHCT106-DEOCA	156,375,000,000	2027	Vietinbank - Da Nang Branch
No. 01/2016-HDTDDA/NHCT106-DEOCA	133,875,000,000	2027	Vietinbank - Da Nang Branch
No. 01/2017-HDTDDA/NHCT106-BOT BGLS	126,455,000,000	2027	Vietinbank - Da Nang Branch
No. 01/2015-HDTDDA/NHCT106-DEOCA	94,500,000,000	2027	Vietinbank - Da Nang Branch
No. 02/2015-HDTDDA/NHCT106-DEOCA	42,750,000,000	2027	Vietinbank - Da Nang Branch
No. 23072014/HDDH; Appendix 1-9. Debt Restructuring Notice No. 23072014/HĐDH/SĐBS-06	29,160,000,000	2027	VietABank - Ha Noi Branch
Medium-Term Debt Agreements of HHV	16,116,966,623	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 30.09.2026 VND	During the period			As at 01.01.2026 VND
		Increase VND	Decrease VND	Long-term loan to maturity (*) VND	
Over 1 year to 5 years	**886,805,059,642**	**1,020,066,837,435**	**1,696,168,615**	**171,731,966,623**	**40,166,357,445**
Third parties	**886,805,059,642**	**1,020,066,837,435**	**1,696,168,615**	**171,731,966,623**	**40,166,357,445**
Vietinbank - Ha Noi Branch	800,000,000,000	926,455,000,000	-	126,455,000,000	-
VietABank - Ha Noi Branch	53,700,000,000	82,860,000,000	-	29,160,000,000	-
TPBank - Thang Long Ha Noi Branch	3,543,601,815	-	-	3,312,436,923	6,856,038,738
BIDV - South Hanoi Branch	3,500,000,000	-	-	2,835,000,000	6,335,000,000
Vietinbank - Da Nang Branch	1,648,085,266	-	-	561,749,712	2,209,834,978
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	1,824,734,400	-	-	555,952,450	2,380,686,850
VietNam International Leasing Co., Ltd	18,469,676,252	10,751,837,435	1,696,168,615	5,881,309,073	15,295,316,505
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	1,196,562,686	-	-	1,291,858,479	2,488,421,165
Chailease International Leasing Co., Ltd	2,922,399,223	-	-	1,678,659,986	4,601,059,209
Over 5 years	**16,002,187,860,110**	**-**	**1,009,315,000,000**	**427,500,000,000**	**17,439,002,860,110**
Third parties	**16,002,187,860,110**	**-**	**1,009,315,000,000**	**427,500,000,000**	**17,439,002,860,110**
Vietinbank - Ha Noi Branch	15,311,472,727,777	-	926,455,000,000	427,500,000,000	16,665,427,727,777
VietABank - Ha Noi Branch	690,715,132,333	-	82,860,000,000	-	773,575,132,333
Total	**16,888,992,919,752**	**1,020,066,837,435**	**1,011,011,168,615**	**599,231,966,623**	**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	First nine months of 2026			First nine months of 2025		
	The total amount of financial lease payments VND	Pay lease interest VND	Pay the principal debt VND	The total amount of financial lease payments VND	Pay lease interest VND	Pay the principal debt VND
Over 1 year to 5 years	**11,267,038,440**	**2,033,711,371**	**9,233,327,069**	**5,752,505,650**	**793,499,980**	**4,959,005,670**
Third parties						
Chailease International Leasing Co., Ltd	2,544,408,096	420,609,364	2,123,798,732	1,681,115,587	307,954,630	1,373,160,957
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	1,510,990,563	219,132,084	1,291,858,479	1,578,750,309	286,891,830	1,291,858,479
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	656,160,655	142,954,105	513,206,550	548,085,642	55,216,742	492,868,900
VietNam International Leasing Co., Ltd	6,555,479,126	1,251,015,818	5,304,463,308	1,944,554,112	143,436,778	1,801,117,334
Over 5 years	-	-	-	-	-	-
Total	**11,267,038,440**	**2,033,711,371**	**9,233,327,069**	**5,752,505,650**	**793,499,980**	**4,959,005,670**

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	34,498,124,242	48-60 months	6.8% per year	Deposit
6	Chailease International Leasing Co., Ltd	15,368,991,049	60 months	10.80% - 10.95% per year	Deposit
7	BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	9,477,000,000	60 months	6.3% - 7.2% per year	Deposit

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	The loan term is 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 Tuong Phu Gia 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

	30.09.2026 VND	01.01.2026 VND
Corporate income tax rates are used for the determination of the value of deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	11,057,226,424	10,398,576,090
Deferred income tax assets	**11,057,226,424**	**10,398,576,090**

b) Deferred income tax liabilities

	30.09.2026 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	144,662,081,781	147,148,740,256
Deferred income tax liabilities	**144,662,081,781**	**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	-	-	-	-	405,751,220,955	70,975,648,679	-	476,726,869,634
Remuneration Board of Directors and Board of Supervision	-	-	-	-	(1,496,806,452)	-	-	(1,496,806,452)
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)	-	-	-	-
Paid stock dividend	236,774,750,000	-	-	-	(236,774,750,000)	-	-	-
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 30.09.2025	**4,974,330,030,000**	**6,079,662,000**	**15,561,628,379**	**-**	**1,270,225,384,867**	**1,538,050,091,619**	**4,173,092,872,545**	**11,977,339,669,410**
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	-	-	-	-	511,159,987,684	90,826,923,385	-	601,986,911,069
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)
Paid stock dividend (3)	273,455,920,000	-	-	-	(273,455,920,000)	-	-	-
Change in non-controlling shareholder's interests	-	-	-	-	(16,526,203,144)	(1,451,318,152)	-	(17,977,521,296)
As at 30.09.2026	**5,745,118,880,000**	**5,188,162,000**	**20,561,628,379**	**-**	**1,660,062,436,537**	**1,646,860,996,657**	**4,173,092,872,545**	**13,250,884,976,118**

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 8 November 2012, and its subsequent appendices, updated into the total investment capital of the Project per Decision No. 400/QD-BGTVT dated 4 March 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.

(3) According to Resolution No. 02/2026/NQ-ĐHĐCĐ dated 22 May 2026, the General Meeting of Shareholders (GMS) approved the profit distribution plan, including the 2025 stock dividend issuance. Following the stock dividend issuance, the Company's charter capital increased from VND 5,471,662,960,000 to VND 5,745,118,880,000.

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

25. OWNER'S EQUITY (continued)

Details of contributed capital

	30.09.2026 VND	%	01.01.2026 VND	%
Deo Ca Group JSC (*)	414,068,310,000	7.21%	61,184,630,000	1.23%
Ho Minh Hoang	24,525,430,000	0.43%	21,234,150,000	0.43%
B.O.T Hai Thach Investment JSC	516,729,750,000	8.99%	730,218,810,000	14.68%
Others	4,789,795,390,000	83.37%	4,161,692,440,000	83.66%
Total	**5,745,118,880,000**	**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	7.21%	7.21%
Ownership and indirect voting	8.97%	8.99%
- B.O.T Hai Thach Investment JSC	8.97%	*8.99%*
Total	**16.18%**	**16.20%**

Currently, Deo Ca Group (DCG) holds a voting right of 16.20%. 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 nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Owners' capital:		
- Capital contribution at the beginning of the year	4,974,330,030,000	4,322,555,280,000
- Contributed capital increased during the period	770,788,850,000	651,774,750,000
- Contributed capital decreased during the period	-	-
- Contributed capital at the end of the period	5,745,118,880,000	4,974,330,030,000
Dividends, distributed profits	273,455,920,000	236,774,750,000

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

25. OWNER'S EQUITY (continued)

Shares

	30.09.2026 Shares	01.01.2026 Shares
Number of shares registered for issuance	574,511,888	497,433,003
Number of shares issued	574,511,888	497,433,003
+ Ordinary share	574,511,888	497,433,003
Number of shares repurchased (Treasury shares)	-	-
+ Ordinary share	-	-
Number of shares outstanding	574,511,888	497,433,003
+ Ordinary share	574,511,888	497,433,003
Par value shares: 10,000 VND /share		

VI. NOTES TO THE INTERIM CONSOLIDATED INCOME STATEMENT

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

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Revenue	**1,114,372,954,058**	**913,523,162,056**	**2,991,606,667,878**	**2,595,600,324,636**
Revenue from BOT toll stations	588,695,241,666	560,225,550,003	1,835,289,187,962	1,627,080,487,966
Revenue from construction activities	388,440,831,759	313,603,755,989	905,748,019,261	837,755,626,085
Revenue from maintenance and repair of tunnels and roads	81,502,623,736	25,348,954,297	157,122,078,928	78,591,961,732
Revenue from transit provision	5,696,656,153	5,547,990,150	16,888,176,527	16,749,934,754
Other revenues	50,037,600,744	8,796,911,617	76,559,205,200	35,422,314,099
Revenue deductions	-	-	-	-
Net Revenue	**1,114,372,954,058**	**913,523,162,056**	**2,991,606,667,878**	**2,595,600,324,636**
In which, revenue from related parties	***331,265,297,065***	***251,826,289,791***	***753,891,160,938***	***597,329,438,748***
Revenue from construction activities	257,604,887,943	232,262,749,069	632,893,179,446	525,963,671,519
Revenue from maintenance and repair of tunnels and roads	39,986,264,460	11,962,015,566	70,179,369,882	42,674,296,920
Other revenues	33,674,144,662	7,601,525,156	50,818,611,610	28,691,470,309

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

2. COST OF GOODS SOLD AND SERVICES RENDERED

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Cost from BOT toll stations	195,526,442,802	201,527,440,826	589,411,507,851	549,937,522,268
Cost from construction activities	340,735,659,446	295,449,783,120	796,402,750,457	796,649,720,758
Cost from maintenance and repair of tunnels and roads	61,427,142,527	17,376,320,803	112,129,547,451	52,546,593,772
Cost from transit provision	3,542,918,238	3,342,721,796	9,318,073,826	10,890,655,015
Other cost	41,758,631,033	6,287,096,315	58,561,355,069	22,712,144,454
Total	**642,990,794,046**	**523,983,362,860**	**1,565,823,234,654**	**1,432,736,636,267**

3. FINANCIAL INCOME

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Interest income from deposits and loans	2,016,021,127	809,988,110	6,228,036,159	3,018,846,224
Profit from a Business Cooperation Contract	-	13,731,536,863	1,324,707,963	40,117,844,865
Total	**2,016,021,127**	**14,541,524,973**	**7,552,744,122**	**43,136,691,089**

4. FINANCIAL EXPENSES

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Interest expenses	241,536,666,688	233,760,723,775	758,833,820,039	675,383,081,412
Other financial expenses	4,974,305,969	2,959,104,397	13,685,301,469	8,877,313,191
Total	**246,510,972,657**	**236,719,828,172**	**772,519,121,508**	**684,260,394,603**

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

5. GENERAL AND ADMINISTRATION EXPENSE

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Staff costs	7,746,491,188	6,092,295,912	22,358,514,711	21,680,751,867
Outside services expense	4,204,154,282	3,180,330,435	12,954,660,892	11,196,044,415
Amortisation of goodwill	613,757,816	613,757,816	1,841,273,448	1,841,273,448
Depreciation	877,262,772	674,912,992	2,634,780,732	1,812,621,271
Others	5,064,501,318	7,230,589,425	14,962,577,729	18,030,914,989
Total	**18,506,167,376**	**17,791,886,580**	**54,751,807,512**	**54,561,605,990**

6. OTHER INCOME

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Disposal of fixed assets	-	3,730,847,469	828,602,693	3,730,847,469
Others	7,021,237	11,850,441	551,347,994	1,211,938,843
Total	**7,021,237**	**3,742,697,910**	**1,379,950,687**	**4,942,786,312**

7. OTHER EXPENSES

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Other expenses	58,294,244	130,887,858	318,828,482	605,757,955
Total	**58,294,244**	**130,887,858**	**318,828,482**	**605,757,955**

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

8. COST OF OPERATION BY FACTOR

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Raw materials	149,225,724,163	187,886,360,765	299,786,307,233	577,701,204,398
Staff costs	120,392,459,654	114,432,645,481	322,644,884,528	337,483,195,662
Depreciation and amortization expenses	118,313,026,591	110,437,777,089	363,774,076,386	319,297,711,664
Outside service expenses	8,563,127,093	49,947,617,170	21,101,370,703	139,663,621,423
Others	334,825,012,830	113,415,335,929	675,455,881,882	203,328,387,018
Total	**731,319,350,331**	**576,119,736,434**	**1,682,762,520,732**	**1,577,474,120,165**

9. CURRENT BUSINESS INCOME TAX

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Current Business income tax for the period	32,308,196,123	23,201,708,996	88,100,234,073	70,404,600,567
(Over-provision)/Under-provision in previous years	-	6,427,000	82,331,401	13,075,078
Business income tax charge	**32,308,196,123**	**23,208,135,996**	**88,182,565,474**	**70,417,675,645**

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

10. DEFFERED BUSINESS INCOME TAX

	Quarter 3		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Taxable temporary differences	(1,317,230,581)	(1,885,490,106)	(3,145,308,809)	(4,178,650,830)
Total deferred income tax expenses/incomes	**(1,317,230,581)**	**(1,885,490,106)**	**(3,145,308,809)**	**(4,178,650,830)**

11. BASIC EARNINGS PER SHARE

	3rd Quarter		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Profit after tax of the parent company	186,326,960,359	128,868,247,423	511,159,987,684	405,751,220,955
Bonus and welfare fund appropriation	-	-	-	-
Profits distributed to shareholders parent company owning common shares	**186,326,960,359**	**128,868,247,423**	**511,159,987,684**	**405,751,220,955**
The weighted average number of shares outstanding during the period	547,166,296	482,248,535	547,166,296	457,311,780
Basic Earnings Per Share	**341**	**267**	**934**	**887**

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

12. DILUTED EARNINGS PER SHARE

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

	3rd Quarter		For the nine-month period ended	
	2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
Profit after tax of the parent company	186,326,960,359	128,868,247,423	511,159,987,684	405,751,220,955
Bonus and welfare fund appropriation	-	-	-	-
Profits distributed to shareholders parent company owning common shares	186,326,960,359	128,868,247,423	511,159,987,684	405,751,220,955
The weighted average number of shares outstanding during the period	547,166,296	482,248,535	547,166,296	457,311,780
Expected number of additional ordinary shares to be issued	-	49,743,300	-	49,743,300
Diluted Earning Per Share	**341**	**242**	**934**	**800**

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:**

Term deposits with maturities of no more than 03 months held by the Company that are not pledged or restricted as security for obligations under construction contracts and credit agreements with banks.

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

2. Cash and cash equivalents held by the Company without use (continued)

	30.09.2026 VND	01.01.2026 VND
Cash equivalents	**23,651,750,004**	**15,141,268,469**
Vietinbank - Da Nang Branch	15,321,667,000	15,066,676,469
VPBank	8,255,301,356	-
TPBank - Thang Long Branch	74,781,648	74,592,000
Total	**23,651,750,004**	**15,141,268,469**

3. Amount of loan actually withdrawn during the period

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Proceeds from borrowings following normal borrowing contracts	230,658,366,552	847,880,290,781

4. Amount of loan principal actually paid during the period

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Repayments for borrowings following normal borrowing contracts	985,623,591,894	1,230,454,063,136
Repayment of loans in other forms	9,233,327,069	4,959,005,670
Total	**994,856,918,963**	**1,235,413,068,806**

VIII. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information:

a) Operating lessee 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:

	30.09.2026 VND	01.01.2026 VND
Less than 01 year	11,914,599,824	11,421,536,006
From 01 year to 05 years	15,612,687,000	8,028,690,000
Over 05 years	-	-
Total minimum lease payments	**27,527,286,824**	**19,450,226,006**

VIII. OTHER INFORMATION (continued)

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

b) Operating lessor 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:

	30.09.2026 VND	01.01.2026 VND
Less than 01 year	22,045,561,669	24,295,575,285
From 01 year to 05 years	85,919,848,726	121,477,876,425
Total	**107,965,410,395**	**145,773,451,710**

c) Capital commitments

Based on the investment policy for capital contribution to subsidiaries. As of the end of the accounting period, committed future capital contributions are presented below:

	30.09.2026 VND	01.01.2026 VND
Less than 01 year	-	20,000,000,000
From 01 year to 05 years	-	50,381,522,958
Over 05 years	-	507,270,477,042
Total	**-**	**577,652,000,000**

d) Other commitments

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

	30.09.2026 VND	01.01.2026 VND
Less than 01 year	12,214,200,000	226,140,000
Total	**12,214,200,000**	**226,140,000**

2. Information on related parties: See Appendix 1

3. Events occurring after 30 September 2026

The Board of Management of the Company confirms that, there have been no material events occurring after 30 September 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 based 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 nine-month period ended 30 September 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	1,627,080,487,966	837,755,626,085	16,749,934,754	78,591,961,732	35,422,314,099	2,595,600,324,636
Total net revenue	**1,627,080,487,966**	**837,755,626,085**	**16,749,934,754**	**78,591,961,732**	**35,422,314,099**	**2,595,600,324,636**
Business results by segment	1,077,142,965,698	41,105,905,327	5,859,279,739	26,045,367,960	12,710,169,645	1,162,863,688,369
Unallocated expenses to segments						(54,561,605,990)
Operating profit						**1,108,302,082,379**
Financial income						43,136,691,089
Financial expenses						(684,260,394,603)
Profit sharing from joint ventures and associates						71,450,487,227
Other incomes						4,942,786,312
Others						(605,757,955)
Current business income tax						(70,417,675,645)
Deferred business income tax						4,178,650,830
Profit after tax						**476,726,869,634**
Total expenses on acquisition of fixed assets and other non-current assets.						(71,150,226,427)
Total amortization and allocation of long-term prepaid expenses						(319,297,711,664)

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

	For the nine-month period ended 30 September 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	1,835,289,187,962	905,748,019,261	16,888,176,527	157,122,078,928	76,559,205,200	2,991,606,667,878
Total net revenue	**1,835,289,187,962**	**905,748,019,261**	**16,888,176,527**	**157,122,078,928**	**76,559,205,200**	**2,991,606,667,878**
Business results by segment	1,245,877,680,111	109,345,268,804	7,570,102,701	44,992,531,477	17,997,850,131	1,425,783,433,224
Unallocated expenses to segments						(54,751,807,512)
Operating profit						**1,371,031,625,712**
Financial income						7,552,744,122
Fancial expenses						(772,519,121,508)
Profit sharing from joint ventures and associates						79,897,797,203
Other incomes						1,379,950,687
Others						(318,828,482)
Current business income tax						(88,182,565,474)
Deferred business income tax						3,145,308,809
Profit after tax						**601,986,911,069**
Total expenses on acquisition of fixed assets and other non-current assets.						(27,293,230,268)
Total amortization and allocation of long-term prepaid expenses						(363,774,076,386)

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information based on business sector (continued)

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

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

30.09.2026	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	37,392,345,284,137
Unallocated assets						3,956,039,340,166
Total asset	**36,178,787,336,010**	**1,080,204,567,492**	**94,927,569,260**	**6,533,816,515**	**31,891,994,860**	**41,348,384,624,303**
Segment liabilities	26,522,864,307,861	1,036,497,732,075	27,442,879,173	-	32,965,241,466	27,619,770,160,575
Unallocated liabilities						477,729,487,610
Total liabilities	**26,522,864,307,861**	**1,036,497,732,075**	**27,442,879,173**	**-**	**32,965,241,466**	**28,097,499,648,185**

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

b) Segment report based on geographic

First nine months 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	423,333,947,221	417,508,090,745	142,023,122,688	896,411,874,811	716,323,289,171	2,595,600,324,636
Segment assets	14,376,299,263,556	1,319,429,245,099	9,919,098,097,625	14,326,377,813,534	108,686,982,426	40,049,891,402,240
Total expenses on acquisition of fixed assets and other non-current assets.						(71,150,226,427)

First nine months 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	380,241,057,469	525,108,972,227	171,535,466,920	916,389,967,335	998,331,203,927	2,991,606,667,878
Segment assets	14,903,322,134,970	1,232,027,198,028	10,704,192,868,445	14,449,052,600,657	59,789,822,203	41,348,384,624,303
Total expenses on acquisition of fixed assets and other non-current assets.						(27,293,230,268)

VIII. OTHER INFORMATION (continued)

5. Fair value of financial assets and liabilities

a) Financial assets

	Book value				Fair value	
	30.09.2026		01.01.2026		30.09.2026	01.01.2026
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Cash and cash equivalents	470,097,668,375	-	571,735,568,582	-	470,097,668,375	571,735,568,582
Trade receivables	640,860,931,566	(12,438,332,482)	810,846,568,945	(11,035,892,482)	628,422,599,084	799,810,676,463
Other receivables	536,975,807,697	(873,033,836)	435,149,332,162	(873,033,836)	536,102,773,861	434,276,298,326
Short-term investment	38,361,195,617	-	21,567,111,018	-	38,361,195,617	21,567,111,018
Long-term investment	2,372,667,806,547	-	2,281,710,493,936	-	2,372,667,806,547	2,281,710,493,936
Total	**4,058,963,409,802**	**(13,311,366,318)**	**4,121,009,074,643**	**(11,908,926,318)**	**4,045,652,043,484**	**4,109,100,148,325**

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities

	30.09.2026		01.01.2026		30.09.2026	01.01.2026
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Trade payables (i)	1,348,109,558,966	-	1,298,045,551,438	-	1,348,109,558,966	1,298,045,551,438
Borrowings (ii)	17,705,542,553,400	-	18,458,989,268,376	-	17,705,542,553,400	18,458,989,268,376
Payables to employees	23,529,646,586	-	31,738,474,878	-	23,529,646,586	31,738,474,878
Other payables	488,040,578,056	-	989,789,964,282	-	488,040,578,056	989,789,964,282
Total	**19,565,222,337,008**	**-**	**20,778,563,258,974**	**-**	**19,565,222,337,008**	**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. Financial risk management

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. Financial risk management (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 September 2026				
Trade payables	1,093,932,584,511	254,176,974,455	-	1,348,109,558,966
Borrowings	816,549,633,648	3,218,584,059,642	13,670,408,860,110	17,705,542,553,400
Accrued expenses	351,816,137,461	7,329,589,442,011	-	7,681,405,579,472
Other payables	563,917,628,548	193,715,572,950	-	757,633,201,498
Total	**2,826,215,984,168**	**10,996,066,049,058**	**13,670,408,860,110**	**27,492,690,893,336**

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:

	30.09.2026 VND	01.01.2026 VND
Term deposits	22,383,375,906	41,341,747,335
Tangible fixed assets	26,231,965,368,807	26,583,012,549,137
Total	**26,254,348,744,713**	**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 audited Consolidated Financial Statements for the year ending on 31 December 2025 by Southern Auditing and Accounting Financial Consulting Services Co., Ltd (AASCs) and the Consolidated Financial Statements for the nine - month period ended 30 September 2025.

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

Approved, 30 October 2026
On behalf of the Board of Management

Prepared by	Chief Accountant	Legal representative
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 nine-month period ended	
		30.09.2026	**30.09.2025**
		VND	**VND**
Remuneration for the Board of Directors and Board of Supervision		**1,566,000,000**	**1,566,000,000**
Ho Minh Hoang	Chairman	270,000,000	270,000,000
Nguyen Tan Dong	Vice Chairman	180,000,000	180,000,000
Nguyen Huu Hung	Vice Chairman	180,000,000	180,000,000
Vo Thuy Linh	Member of the Board of Directors	135,000,000	135,000,000
Tran Chung	Member of the Board of Directors	135,000,000	135,000,000
Nguyen Quang Huy	Member of the Board of Directors	135,000,000	135,000,000
Ho Quang Loi	Independent member of the Board of Directors	135,000,000	135,000,000
Hoang Van Hai	Independent member of the Board of Directors	135,000,000	135,000,000
Nguyen Minh Giang	Head of the Supervisory Board	135,000,000	135,000,000
Cam Thi Minh Hai	Controller	32,741,935	63,000,000
Phan Thi Mai	Controller	63,000,000	63,000,000
Nguyen Hoang Hai	Controller	30,258,065	-

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

- Income of key management members (continued):

		For the nine-month period ended	
		30.09.2026	**30.09.2025**
		VND	**VND**
Salary of the Board of Management		**3,057,000,000**	**3,003,664,032**
Nguyen Quang Huy	Former General Director	-	350,000,000
Ngo Truong Nam	General Director	750,000,000	455,000,000
Tran Van Chi	Deputy General Director	500,000,000	495,000,000
Vo Ngoc Trung	Deputy General Director	408,000,000	360,000,000
Le Chau Thang	Deputy General Director	405,000,000	342,000,000
Tran Van Dung	Deputy General Director	406,000,000	387,000,000
Ho Dinh Chung	Deputy General Director	103,000,000	-
Nguyen Manh Hai	Deputy General Director	44,000,000	-
Nguyen Quynh Mai	Former Deputy General Director	70,000,000	252,272,727
Nguyen Van An	Former Deputy General Director	-	215,652,174
Le Cong Nghia	Chief Accountant	371,000,000	146,739,131

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

2. 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, Member of the Board of Directors Vo Thuy Linh
Dong Dang – Tra Linh Phase 2 Expressway JSC	Related company of Member of the Board of Directors Nguyen Quang Huy
Sai Gon - My Thuan Expressway BOT Co., Ltd	Related company of Chairman Ho Minh Hoang, 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 from 29/06/2026, Deputy General Director Nguyen Le Bach from 15/04/2026 to 29/06/2026
Vietnam Traffic Service and Trading JSC	Related company of Deputy General Director Khuong Van Cuong from 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

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

2. Transactions with other related parties (continued):

Summary of operation of subsidiaries, joint ventures and associates during the period:

Subsidiaries company

Company 's name	Ratio of benefit	Ratio of Voting right	Net profit after tax	Undistributed earnings
Bac Giang - Lang Son BOT JSC	65.07%	65.07%	126,987,511,908	496,854,231,551
Deo Ca Investment JSC	74.49%	74.49%	186,459,446,189	191,365,351,061
Phuoc Tuong Phu Gia BOT JSC	99.37%	99.37%	18,249,890,632	18,249,890,632

Ventures and Associates company

Company 's name	Ratio of benefit	Ratio of Voting right	Net profit after tax	Undistributed earnings
Khanh Hoa Deo Ca BOT Investment JSC	47.45%	50.00%	30,889,869,414	575,645,817,222
Dong Dang - Tra Linh Expressway JSC	40.00%	40.00%	-	-
Cam Lam - Vinh Hao Expressway JSC	38.00%	38.00%	172,840,008,171	393,203,000,052
Bac Giang - Lang Son - Huu Nghi BOT JSC	31.60%	31.60%	(809,456,971)	(3,223,555,414)

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

Other investment companies

Company 's name	Ratio of benefit	Ratio of Voting right	Net profit after tax	Undistributed earnings
Deo Ca Urban Infrastructure Company Limited	17.78%	17.78%	158,604,191,177	168,440,191,911
ICV Vietnam Investment and Construction JSC	15.37%	15.37%	214,873,179,589	677,041,231,170

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 nine-month period ended 30.09.2026 VND	30.09.2025 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	7,659,500,378	57,924,179,512
		Purchase goods and services	120,335,916,787	61,983,825,400
		Lending of materials	177,082,126	-
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	35,422,080,035	2,547,483,333
		Receive dividends	-	8,000,000,000
Deo Ca Group JSC	Parent company	Sales of goods and rendering services	204,487,336,134	420,698,289,630
		Purchase goods and services	37,200,011,642	136,493,084,337
		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 nine-month period ended 30.09.2026 VND	30.09.2025 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	25,998,179,726	24,687,986,428
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	127,110,006,515	-
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 from 29/06/2026, Deputy General Director Nguyen Le Bach from 15/04/2026 to 29/06/2026	Sales of goods and rendering services	5,660,595,265	-
		Purchase goods and services	34,769,451,320	-
Vietnam Traffic Service and Trading JSC	Related company of Deputy General Director Khuong Van Cuong from 29/06/2026	Sales of goods and rendering services	13,316,203,836	-
		Purchase goods and services	5,222,845,118	-
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 nine-month period ended 30.09.2026 VND	30.09.2025 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	8,597,777,808	8,747,880,254
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	222,670,033	695,313,427
		Purchase goods and services	11,532,342,635	38,684,580,012
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Sales of goods and rendering services	37,345,109,258	35,616,292,592
		Refund of business cooperation funds	18,184,066,664	-
		Payment of profits from business cooperation	23,980,592,558	13,094,465,578
		Advance dividend	44,333,333,333	-
		Profit from a Business Cooperation Contract	1,324,707,963	40,117,844,865
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	289,893,136,949	71,100,000,000
		Contributing capital	16,072,000,000	88,505,200,000
		Deposit for capital contribution	111,610,000,000	248,643,272,861
		Retrieve capital contribution	-	102,050,172,067
		Expenditure on business cooperation	84,268,800,000	-

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	30.09.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE			**448,086,391,761**	**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	6,535,415,400	3,647,065,400
		Construction and installation	-	244,609,500
		Maintenance and repair of tunnels and roads	3,354,598,540	1,655,543,900
		Total	**11,040,596,435**	**6,697,801,295**
Deo Ca Group JSC	Parent company	Construction and installation	161,574,718,399	254,985,126,957
		Total	**161,574,718,399**	**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	971,461,775	730,978,138
		Total	**971,461,775**	**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	8,156,653,388	3,684,240,000
		Construction and installation	7,820,166,670	37,651,942,831
		Total	**15,976,820,058**	**41,336,182,831**

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	30.09.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continuted)				
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	14,946,939,738	15,248,299,647
		Car rental	388,363,635	388,363,635
		Total	**15,335,303,373**	**15,636,663,282**
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Construction and installation	106,628,418,487	127,567,935,784
		Maintenance and repair of tunnels and roads	12,885,999,000	23,069,617,770
		Car rental	337,500,000	337,500,000
		Total	**119,851,917,487**	**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 from 29/06/2026, Deputy General Director Nguyen Le Bach from 15/04/2026 to 29/06/2026	Construction and installation	68,017,293,434	-
		Total	**68,017,293,434**	**-**

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	30.09.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continuted)				
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	39,846,707,515	-
		Total	**39,846,707,515**	**-**
Vietnam Traffic Service and Trading JSC	Related company of Deputy General Director Khuong Van Cuong from 29/06/2026	Other services	14,569,019,987	-
		Total	**14,569,019,987**	**-**
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	902,553,298	34,322,956,453
		Total	**902,553,298**	**34,322,956,453**

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	30.09.2026 VND	01.01.2026 VND
OTHER SHORT-TERM RECEIVABLES			**315,183,649,492**	**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	101,960,000,000	6,422,000,000
		Total	**101,960,000,000**	**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 from 29/06/2026, Deputy General Director Nguyen Le Bach from 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	379,946,036	251,998,000
		Total	**379,946,036**	**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	30.09.2026 VND	01.01.2026 VND
SHORT-TERM TRADE ACCOUNTS PAYABLE			**471,299,127,889**	**281,078,120,044**
Deo Ca Group JSC	Parent company	Construction and installation	202,801,216,562	190,253,668,973
		Purchase materials	21,983,103,662	23,505,619,537
		Providing information technology	2,808,112,507	674,795,250
		The plane ticket, others	19,550,781,212	23,026,800,831
		Total	**247,143,213,943**	**237,460,884,591**
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Payable for service delivery	9,363,198,097	6,995,350,495
		Total	**9,363,198,097**	**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	29,872,052,778	31,647,657,478
		Payable for service delivery	13,897,928,216	-
		Total	**43,769,980,994**	**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 from 29/06/2026, Deputy General Director Nguyen Le Bach from 15/04/2026 to 29/06/2026	Supply of materials	122,713,683,640	-
		Total	**122,713,683,640**	**-**
Vietnam Traffic Service and Trading JSC	Related company of Deputy General Director Khuong Van Cuong form 29/06/2026	Supply of materials	1,238,657,489	-
		Total	**1,238,657,489**	**-**
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	Payable for service delivery	47,070,393,726	4,974,227,480
		Total	**47,070,393,726**	**4,974,227,480**

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	30.09.2026 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	30.09.2026 VND	01.01.2026 VND
LONG-TERM ADVANCES FROM CUSTOMERS			**457,710,280,994**	**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	122,763,529,030	166,582,125,175
		Total	**122,763,529,030**	**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	231,355,000,000	341,355,000,000
		Total	**231,355,000,000**	**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	103,591,751,964	-
		Total	**103,591,751,964**	**-**
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	-	442,890,297
		Total	**-**	**442,890,297**

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

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

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

Related parties	Relationship	Nature of transactions	30.09.2026 VND	01.01.2026 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 from 29/06/2026, Deputy General Director Nguyen Le Bach from 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.