DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM**
	Independence - Freedom - Happiness
No.: 70/2026/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 Separate 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 Separate 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: 0400101900

Le Cong Nghia

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Separate Interim Financial Statements
For the third quarter 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 Separate interim financial statements for the third quarter 2026 period ended as at 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 38th amendment on 24 March 2026.

The Company's shares were approved for listing under Decision No. 717/QD-SGDHCM dated 23 December 2021 and officially traded on 20 January 2022 on the Ho Chi Minh City Stock Exchange with the stock symbol HHV. The number of listed securities as at 30/09/2026 is 547,166,296 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 (continued)

Company 's name	Ratio of benefit	Ratio of Voting right	Investment capital (VND)
Subsidiaries company: 03 companies			
Bac Giang - Lang Son BOT JSC	65.07%	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
Hai Van Tunnel Management and Operation Enterprise	Hao Son Hamlet, Hoa Xuan Commune, Dak Lak Province, Viet Nam
Cu Mong Tunnel Management and Operation Enterprise	Long Thanh Hamlet, Xuan Loc Commune, Dak Lak Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Km81+140, Bac Giang - Lang Son Expressway, Huu Lung Commune, Lang Son Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Tan Phong Hamlet, Tan Phu Commune, Dong Thap Province, Viet Nam
Cam Lam - Vinh Hao Expressway Management and Operation Enterprise	Luong Cang 2 Hamlet, Do Vinh Ward, Khanh Hoa Province, Viet Nam
Tam Diep - Dien Chau Expressway Management and Operation Enterprise	Tho Loc Hamlet, Tong Son Commune, Thanh Hoa Province, Viet Nam
Vung Ang - Bung Expressway Management and Operation Enterprise	Lac Thang Hamlet, Ky Lac Commune, Ha Tinh Province, Viet Nam
Quang Ngai - Hoai Nhon Expressway Management and Operation Enterprise	An Do Quarter, Hoai Nhon Bac Ward, Gia Lai Province, Vietnam
Chi Thanh - Van Phong Expressway Management and Operation Enterprise	Tuy Duong Village, O Loan Commune, Dak Lak Province, Vietnam
Representative Office in Hanoi	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam
Representative Office in Ho Chi Minh City	32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam

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 129,200,108,890 (profit after tax of corresponding accounting period in 2025 amounted to VND 59,323,657,595).

Undistributed earnings as at 30 September 2026 amounted to VND 422,702,353,462 (as at 31 December 2025 amounted to VND 436,248,154,826).

EVENTS AFTER THE SEPARATE 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 separate interim financial statements that have not been reviewed for adjustment or disclosure in the separate 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.	Le Quang 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 SEPARATE INTERIM FINANCIAL STATEMENTS

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

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

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

OTHER ENGAGEMENT

The Board of Management 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 THE SEPARATE INTERIM FINANCIAL STATEMENTS

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

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

NGO TRUONG NAM

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION
as at 30 September 2026

Code	ASSETS	Note	As at 30.9.2026 VND	As at 1.1.2026 VND
100	**CURRENT ASSETS**		**2,023,060,588,303**	**2,128,693,984,704**
110	**Cash and cash equivalents**	V.1	**300,114,013,943**	**414,739,863,458**
111	Cash		184,477,913,456	386,072,000,783
112	Cash equivalents		115,636,100,487	28,667,862,675
120	**Short-term investments**		**38,361,195,617**	**21,567,111,018**
123	Investments held to maturity	V.2(a)	38,361,195,617	21,567,111,018
130	**Short-term receivables**		**1,550,780,532,880**	**1,630,363,061,052**
131	Short-term trade accounts receivable	V.3(a)	1,054,902,720,650	1,339,468,925,392
132	Short-term prepayments to suppliers	V.4(a)	130,918,845,715	29,754,501,945
135	Other short-term receivables	V.5(a)	379,571,953,246	274,350,180,446
136	Allowance for doubtful debts	V.6	(14,612,986,731)	(13,210,546,731)
140	**Inventories**	V.7	**106,826,242,529**	**44,914,909,709**
141	Inventories		106,826,242,529	44,914,909,709
160	**Other current assets**		**26,978,603,334**	**17,109,039,467**
161	Short-term prepaid expenses	V.8(a)	3,326,607,230	1,967,770,998
163	Tax and other receivables from the State Budget	V.16(b)	246,100	-
165	Other current assets	V.13	23,651,750,004	15,141,268,469

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

as at 30 September 2026
(continued)

Code	ASSETS	Note	As at 30.9.2026 VND	As at 1.1.2026 VND
200	**LONG-TERM ASSETS**		**5,591,252,656,088**	**5,434,028,296,116**
210	**Long-term receivables**		**240,042,704,227**	**161,243,721,310**
211	Long-term trade accounts receivable	V.3(b)	3,094,427,531	3,094,427,531
212	Long-term prepayments to suppliers	V.4(b)	231,478,829,598	158,149,293,779
215	Other long-term receivables	V.5(b)	5,469,447,098	-
220	**Fixed assets**		**236,142,281,572**	**239,938,674,025**
221	Tangible fixed assets	V.9	181,845,608,223	190,696,713,844
222	Historical cost		320,920,475,767	316,448,960,495
223	Accumulated depreciation		(139,074,867,544)	(125,752,246,651)
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	7,582,107,431	7,590,357,434
228	Historical cost		7,669,274,113	7,669,274,113
229	Accumulated amortisation		(87,166,682)	(78,916,679)
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**		**5,107,700,040,000**	**5,027,807,191,259**
261	Investments in subsidiaries	V.2(b)	3,231,397,040,000	3,206,897,040,000
262	Investments in associates, joint ventures	V.2(b)	783,017,200,000	771,053,200,000
263	Investments in other entities	V.2(b)	1,093,285,800,000	1,009,017,000,000
265	Investments held to maturity	V.2(a)	-	40,839,951,259
270	**Other long-term assets**		**1,815,406,294**	**1,662,596,043**
271	Long-term prepaid expenses	V.8(b)	1,815,406,294	1,662,596,043
280	**TOTAL ASSETS**		**7,614,313,244,391**	**7,562,722,280,820**

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

as at 30 September 2026
(continued)

Code	RESOURCES	Note	As at 30.9.2026 VND	As at 1.1.2026 VND
300	**LIABILITIES**		**1,420,742,220,550**	**2,131,218,405,615**
310	**Short-term liabilities**		**808,142,204,363**	**1,577,579,822,579**
311	Short-term trade accounts payable	V.14	385,798,117,632	325,504,326,169
312	Short-term advances from customers	V.15(a)	21,370,580,040	102,791,223,460
314	Short-term taxes and other payables to the State Budget	V.16(a)	57,709,387,527	90,676,666,283
315	Payable to employees	V.17	18,483,329,739	25,680,247,610
316	Short-term accrued expenses	V.18	109,142,198,497	67,113,076,048
319	Short-term unearned revenue	V.19(a)	1,100,000,000	1,194,181,818
320	Other short-term payables	V.20	8,335,762,465	507,799,875,555
321	Short-term borrowings and finance lease liabilities	V.21(a)	197,560,633,648	450,741,050,821
323	Bonus and welfare funds		8,642,194,815	6,079,174,815
330	**Long-term liabilities**		**612,600,016,187**	**553,638,583,036**
332	Long-term advances from customers	V.15(b)	574,795,979,994	507,937,125,175
337	Long-term unearned revenue	V.19(b)	4,698,976,551	5,535,100,416
339	Long-term borrowings and finance lease liabilities	V.21(b)	33,105,059,642	40,166,357,445

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

Code	RESOURCES (continued)	Note	As at 30.9.2026 VND	As at 1.1.2026 VND
400	**OWNERS' EQUITY**	**V.22**	**6,193,571,023,841**	**5,431,503,875,205**
411	Owner's contributed 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
418	Investment and development funds		20,561,628,379	15,561,628,379
420	Undistributed earnings		422,702,353,462	436,248,154,826
420a	*- Undistributed post-tax profits of the previous years*		*154,933,234,826*	*150,369,985,679*
420b	*- Post-tax profit of current period/year*		*267,769,118,636*	*285,878,169,147*
440	**TOTAL RESOURCES**		**7,614,313,244,391**	**7,562,722,280,820**

Approved, 30 October 2026

Prepared by	Chief Accountant	On behalf of the Board of Management General Director
HOANG THI MINH NGUYET	LE CONG NGHIA	NGO TRUONG NAM

SEPARATE INTERIM STATEMENT OF INCOME

For the third quarter 2026 period ended 30 September 2026

Code		Note	Quarter 3		For the nine-month period ended	
			2026 VND	2025 VND	30.9.2026 VND	30.09.2025 VND
01	**Revenue from sales of goods and rendering of services**	VI.1	**666,372,917,287**	**448,535,918,786**	**1,569,491,727,146**	**1,243,322,631,435**
10	**Net revenue from sales of goods and rendering of services**	VI.1	**666,372,917,287**	**448,535,918,786**	**1,569,491,727,146**	**1,243,322,631,435**
11	**Cost of goods sold**	VI.2	**544,319,357,587**	**385,447,526,633**	**1,263,183,014,930**	**1,040,178,222,416**
20	**Gross profit from sales of goods and rendering of services**		**122,053,559,700**	**63,088,392,153**	**306,308,712,216**	**203,144,409,019**
22	Financial income	VI.3	45,453,754,667	25,168,123,013	67,029,569,464	60,911,892,214
23	Financial expenses	VI.4	4,800,784,488	7,890,412,540	*18,036,526,323*	*18,873,108,307*
24	*- Including: Interest expenses*		4,800,784,488	7,890,412,540	*18,036,526,323*	*18,873,108,307*
26	General and administration expenses	VI.5	12,237,658,069	12,629,554,737	36,335,464,478	36,610,835,431
30	**Net operating profit**		**150,468,871,810**	**67,736,547,889**	**318,966,290,879**	**208,572,357,495**
31	Other income	VI.6	1,237	3,742,697,883	835,747,174	3,837,695,888
32	Other expenses	VI.7	611,314	26,163,642	92,072,646	386,680,549
40	**Net other income**		**(610,077)**	**3,716,534,241**	**743,674,528**	**3,451,015,339**
50	**Net accounting profit before tax**		**150,468,261,733**	**71,453,082,130**	**319,709,965,407**	**212,023,372,834**

SEPARATE INTERIM STATEMENT OF INCOME

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

Code		Note	Quarter 3		For the nine-month period ended	
			2026 VND	2025 VND	30.9.2026 VND	30.09.2025 VND
51	Business income tax - current	VI.9	21,268,152,843	12,129,424,535	51,940,846,771	38,789,237,674
60	Net profit after tax		129,200,108,890	59,323,657,595	267,769,118,636	173,234,135,160

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

Prepared by	Chief Accountant	
HOANG THI MINHNGUYET	LE CONG NGHIA	NGO TRUONG NAM

SEPARATE 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 30.9.2026 VND	30.9.2025 VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Net profit before tax**		**319,709,965,407**	**212,023,372,834**
	Adjustments for:			
02	Depreciation and amortisation		26,525,493,398	17,573,818,310
03	Provisions		1,402,440,000	-
05	Profits from investing activities		(67,299,674,366)	(64,642,739,683)
06	Interest expense		18,036,526,323	18,873,108,307
08	**Operating profit before changes in working capital**		**298,374,750,762**	**183,827,559,768**
09	Decrease/(increase) in receivables		103,384,887,415	(250,689,244,301)
10	Increase in inventories		(61,911,332,820)	(97,194,148,291)
11	Increase/(decrease) in payables [not including interest payables, CIT payables]		70,475,728,185	(96,732,430,805)
12	(Increase)/decrease in prepaid expenses		(1,511,646,483)	56,814,922
14	Interest paid		(18,437,576,781)	(29,720,916,870)
15	Business income tax paid		(77,641,750,117)	(49,328,487,610)
16	Other receipts from operating activities		7,020,000	-
17	Other payments on operating activities		(303,000,000)	-
20	**Net cash inflows/(outflows) from operating activities**		**312,437,080,161**	**(339,780,853,187)**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets		(16,740,587,215)	(44,899,216,727)
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)	(3,461,336,340)
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		(709,778,800,000)	(262,143,272,861)
26	Proceeds from divestment in other entities		4,108,000,000	114,374,172,067
27	Dividends and interest received		48,310,510,597	21,094,465,578
30	**Net cash outflows from investing activities**		**(653,226,407,265)**	**(174,435,188,283)**

SEPARATE 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 30.9.2026 VND	30.9.2025 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		230,658,366,552	847,880,290,781
34	Repayments of borrowings		(492,418,591,894)	(614,071,555,700)
35	Finance lease principal repayments		(9,233,327,069)	(4,959,005,670)
40	**Net cash inflows from financing activities**		**226,163,477,589**	**643,849,729,411**
50	**Net increase in cash and cash equivalents**		**(114,625,849,515)**	**129,633,687,941**
60	**Cash and cash equivalents at beginning of period**	V.1	**414,739,863,458**	**179,496,085,146**
70	**Cash and cash equivalents at end of period**	V.1	**300,114,013,943**	**309,129,773,087**

Approved, 30 October 2026

Prepared by	Chief Accountant	On behalf of the Board of Management General Director
HOANG THI MINH NGUYET	LE CONG NGHIA	NGO TRUONG NAM

NOTE TO THE SEPARATE INTERIM FINANCIAL STATEMENTS
For the third quarter 2026 period 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 38th amendment on 24 March 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 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	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 04 April 2026 issued by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment).

Investment registration certificate No.110/BKHDT-GNNDKDTTN issued on 29 March 2016, the first amendment dated 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 Giang province and Lang Son province under BOT contract.
+ Scale, design frequency and standards of the Project (according to the BOT Investment Certificate)

Structure of investment capital according to the financial plan:

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

The company's investment capital is implemented according to the project's progress.
Investors are entitled to 11.5% per year interest under the BOT contract throughout the project's lifespan. The remaining toll collection period according to the financial plan is 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/BKDT-GCNDTTN dated 17 October 2013 issued by the Minister of Planning and Investment; and the first amended dated 17 August 2015;

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

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

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

Structure of investment capital according to the financial plan: VND 1,559,231,104,000
+ Owner's equity: VND 262,000,000,000
+ Borrowings: VND 1,297,231,104,000

The company's investment capital is implemented according to the project's progress.
Investor profit throughout the project's lifespan is 11.5% per year. The remaining toll collection period according to the financial plan is 9 years and 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 of the Ministry of Planning and Investment:

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

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

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

Structure of investment capital according to the financial plan:	VND 2,644,478,000,000
+ Owner's equity:	VND 339,447,800,000
+ Borrowings:	VND 2,305,030,200,000

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

Investor return throughout the project's lifespan is 11.5% per year. The remaining toll collection period according to the financial plan is 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 Joint Stock Company

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

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

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

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

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

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

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 3,678,380,000,000
+ State budget Capital	VND 9,800,000,000,000
Total	VND 14,331,620,000,000

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

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

The expected toll collection period is 22 years 04 months from the date the project comes into operation.

Actual contributed capital as at 30/09/2026 is: VND 601,363,000,000

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

vi. Cam Lam – Vinh Hao Expressway Joint Stock Company

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

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

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

Structure of investment capital according to the financial plan:

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

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

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

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

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

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

Decision No. 1889/QD-UBND dated 24 November 2022 of the People's Committee of Lang Son Province on approving the adjustment of the Investment Project for the Construction of Bac Giang - Lang Son Expressway Section Km1+800 - Km108+500, combined with the Pavement Strengthening of National Highway 1 Section Km1+800 - Km106+500, Bac Giang Province and Lang Son Province under BOT Contract.

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

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

Enterprise investment capital is implemented according to project progress.

Actual contributed capital as at 30/09/2026 is: VND 92,000,000,000

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

List of dependent accounting affiliated units without legal status:

Company's name	Address
Construction Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Trading Service Production Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Tunnel Management and Operation Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Tunnel Management and Operation Enterprise	Hao Son Hamlet, Hoa Xuan Commune, Dak Lak Province, Viet Nam
Cu Mong Tunnel Management and Operation Enterprise	Long Thanh Hamlet, Xuan Loc Commune, Dak Lak Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Km81+140, Bac Giang - Lang Son Expressway, Huu Lung Commune, Lang Son Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Tan Phong Hamlet, Tan Phu Commune, Dong Thap Province, Viet Nam
Cam Lam - Vinh Hao Expressway Management and Operation Enterprise	Luong Cang 2 Hamlet, Do Vinh Ward, Khanh Hoa Province, Viet Nam
Tam Diep - Dien Chau Expressway Management and Operation Enterprise	Tho Loc Hamlet, Tong Son Commune, Thanh Hoa Province, Viet Nam
Vung Ang - Bung Expressway Management and Operation Enterprise	Lac Thang Hamlet, Ky Lac Commune, Ha Tinh Province, Viet Nam
Quang Ngai - Hoai Nhon Expressway Management and Operation Enterprise	An Do Quarter, Hoai Nhon Bac Ward, Gia Lai Province, Vietnam
Chi Thanh - Van Phong Expressway Management and Operation Enterprise	Tuy Duong Village, O Loan Commune, Dak Lak Province, Vietnam
Representative Office in Hanoi	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam
Representative Office in Ho Chi Minh City	32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam

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

ii. Deo Ca Urban Infrastructure Company Limited

Deo Ca Urban Infrastructure Company Limited has enterprise registration certificate No. 0111279935 on 11 November 2025. The first amendment to the Enterprise Registration Certificate was issued by the Department of Finance of Hanoi City on 5 February 2026.

Line of business: Construction of road works
Actual contributed capital as at 30/09/2026 is: VND 4,500,000,000,000

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

7. Employees

At the end of the accounting period, the company had 1,539 employees working (the beginning of year was 1,336 employees).

II. FISCAL YEAR AND ACCOUNTING CURRENCY

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

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance and circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of the 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 separate interim financial statements are prepared and presented in compliance with applicable standard, circular guiding the implementation of the standard and the corporate accounting systems.

IV. ACCOUNTING POLICIES

1. Changes in accounting policies and disclosures

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

2. Cash and cash equivalents

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

IV. ACCOUNTING POLICIES (continued)

3. Financial investment

Investments in subsidiaries

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

Investments in associates

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

Investments in equity instruments of other entities

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

Provision for investment loss in other entities:

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

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

Held-to-maturity investments

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

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

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

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

IV. ACCOUNTING POLICIES (continued)

4. Trade account receivables

Receivables reflect the carrying amount of trade receivables, which comprise commercial receivables arising from transactions of selling goods and providing services, and other non-trade receivables that are unrelated to transactions of selling goods and providing services.
Uncapitalized interest income from held-to-maturity investments is recognized in the interim separate statement of income on an accrual basis.

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

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

5. Inventories

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

Inventories are recorded in line with perpetual method.

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

6. Construction in progress

Assets under construction for production, rental, administrative, or any other purposes are recognized at cost, which includes necessary expenses incurred to form the assets in accordance with the Company's accounting policy. Depreciation of these assets is applied on the same basis as for other assets, commencing when the assets are ready for their intended use.

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

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

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

IV. ACCOUNTING POLICIES (continued)

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

- Depreciation of fixed assets:

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

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

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. Business cooperation contract

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

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

9. 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.

IV. ACCOUNTING POLICIES (continued)

10. 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

11. Loans and finance lease liabilities

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

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.

12. Accrued expenses

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

13. Unearned revenue

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

14. Owners' equity

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

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

15. Appropriation of net profits

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

IV. ACCOUNTING POLICIES (continued)

16. Revenue (continued)

a) Revenue from sale of goods

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

b) Revenue from rendering of services

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

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

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

c) Construction contract revenue

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

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

d) Income from interest

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

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

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

IV. ACCOUNTING POLICIES (continued)

16. Revenue (continued)

f) Other income

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

17. Costs of goods sold

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

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

18. 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.

19. Financial expenses

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

20. Selling and general administration expenses

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

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

21. Current and deferred income tax expense

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

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

IV. ACCOUNTING POLICIES (continued)

22. Relevant parties

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

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

23. 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.

24. Financial instruments

a) Financial assets

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

- Financial assets which are classified at fair value through the Income Statement are the financial assets held for trading or are classified at fair value group the result of the Income statement at the initial recognition;

- Held-to-maturity investments are the non-derivative financial assets, including fixed or with determined payments, and fixed maturity which the company has to be willing and able to hold till maturity date;

- Loans and receivables are the non-derivative financial assets, including fixed or with determined payments, and non-listed in a listed market;

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

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

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

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

IV. ACCOUNTING POLICIES (continued)

23. Financial instruments (continued)

b) Financial liabilities and owner's equity instruments

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

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

- Financial liabilities which are recognized at fair value through the Income Statement are financial liabilities held for trading or classified at fair value group through the result of the Income Statement at the initial recognition;

- Other financial liabilities are determined by amortized cost is determined by the value of the initial recognition of financial liabilities minus the repayment of principal, plus or minus the cumulative allocation the actual interest rate method, the difference between the initial recognition value and maturity value, subtract deductions (directly or through the use of a backup account) by reducing the value or by irrevocable.

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

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

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

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

Offsetting of financial instruments: Financial assets and financial liabilities are offset with each other and the net amount presented in the Statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

V. NOTES TO THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	30.09.2026 VND	01.01.2026 VND
Cash on hand	**922,115,468**	**698,840,038**
Cash at bank	**183,555,797,988**	**385,373,160,745**
Vietinbank - Da Nang Branch	89,290,281,979	143,231,684,800
VPBank	39,649,218,072	18,795,597,007
TPBank - Thang Long Ha Noi Branch	32,653,110,442	221,807,366,890
Others	21,963,187,495	1,538,512,048
Cash equivalents (*)	**115,636,100,487**	**28,667,862,675**
Vietinbank - Da Nang Branch	47,502,000,000	9,566,403,000
TPBank - Thang Long Ha Noi Branch	18,300,000,000	19,000,000,000
VPBank	49,779,154,450	-
Accrued interest on term deposits	54,946,037	101,459,675
Total	**300,114,013,943**	**414,739,863,458**

(*) Time deposits with a maturity less than 3 months at Vietinbank bearing an annual interest rate of 2.1%/year at TPBank bearing annual interest rate of 3.2%/year and VPBank bearing annual interest rate of 4.75%/year.

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

2. INVESTMENTS

a) Held-to-maturity investments

	30.09.2026			01.01.2026		
	Historical cost VND	Recoverable VND	Provision VND	Historical cost VND	Recoverable 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 bank	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 Joint Stock Company	-	-	-	4,000,000,000	4,000,000,000	-
IDC Indochina Joint Stock Company	3,000,000,000	3,000,000,000	-	3,000,000,000	3,000,000,000	-
Long - term	**-**	**-**	**-**	**40,839,951,259**	**40,839,951,259**	**-**
Other investments (iii)	**-**	**-**	**-**	***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	**38,361,195,617**	**38,361,195,617**	**-**	**62,407,062,277**	**62,407,062,277**	**-**

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

2. INVESTMENTS (continued)

a) Held-to-maturity investments (continued)

(i) Term deposits with a maturity of over 3 months at Vietinbank with an interest rate of 4.5%/year, TPbank with interest rates starting from 4.9%/year, VIBbank with an interest rate of 8.55%/year and Vpbank with an interest rate of 8.3%/year.

(ii) Loans granted to 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.

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

2. INVESTMENTS (continued)

b) Investments in other entities

	30.09.2026			01.01.2026		
	Historical cost VND	Recoverable VND	Provision VND	Historical cost VND	Recoverable VND	Provision VND
Investments in subsidiaries	**3,231,397,040,000**	**3,231,397,040,000**	**-**	**3,206,897,040,000**	**3,206,897,040,000**	**-**
Deo Ca Investment JSC	1,770,617,650,000	1,770,617,650,000	-	1,747,617,650,000	1,747,617,650,000	-
Bac Giang - Lang Son BOT JSC	1,166,324,390,000	1,166,324,390,000	-	1,164,824,390,000	1,164,824,390,000	-
Phuoc Tuong Phu Gia BOT JSC	294,455,000,000	294,455,000,000	-	294,455,000,000	294,455,000,000	-
Investments in associates, joint ventures	**783,017,200,000**	**783,017,200,000**	**-**	**771,053,200,000**	**771,053,200,000**	**-**
Cam Lam - Vinh Hao Expressway JSC	391,400,000,000	391,400,000,000	-	391,400,000,000	391,400,000,000	-
Khanh Hoa Deo Ca BOT Investment JSC	122,000,000,000	122,000,000,000	-	122,000,000,000	122,000,000,000	-
Bac Giang - Lang Son - Huu Nghi BOT JSC (i)	29,072,000,000	29,072,000,000	-	33,180,000,000	33,180,000,000	-
Dong Dang - Tra Linh Expressway JSC (ii)	240,545,200,000	240,545,200,000	-	224,473,200,000	224,473,200,000	-
Other investment companies	**1,093,285,800,000**	**1,093,285,800,000**	**-**	**1,009,017,000,000**	**1,009,017,000,000**	**-**
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 (iii)	165,785,800,000	165,785,800,000	-	81,517,000,000	81,517,000,000	-
Total	**5,107,700,040,000**	**5,107,700,040,000**	**-**	**4,986,967,240,000**	**4,986,967,240,000**	**-**

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

2. INVESTMENTS (continued)

b) Investments in other entities (continued)

(i) Bac Giang - Lang Son - Huu Nghi BOT Joint Stock Company completed the procedures to decrease its charter capital from VND 105,000,000,000 to VND 92,000,000,000 pursuant to Resolution No. 02/2026/NQ-DHDCD dated May 5, 2026 on the charter capital reduction through the partial capital return to shareholders in proportion to their shareholding ownership, and the amendment of its Charter.

(ii) Dong Dang - Tra Linh Expressway Joint Stock Company completed the procedures to increase its charter capital from VND 561,183,000,000 to VND 601,363,000,000 pursuant to Resolution No. 02/2026/NQ-HDQT dated March 6, 2026 approving the results of the share offering to existing shareholders.

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

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

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

3. TRADE ACCOUNTS RECEIVABLES

a)Short – term trade accounts receivable

	30.09.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Related parties	**866,375,041,125**	**-**	**1,037,787,818,237**	**-**
Deo Ca Investment JSC	365,647,016,763	-	449,183,745,880	-
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	-	-	-
Bac Giang - Lang Son BOT JSC	38,787,997,681	-	54,876,751,727	-
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		-	
Phuoc Tuong Phu Gia BOT JSC	13,853,634,920	-	29,042,558,120	-
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	**188,527,679,525**	**12,438,332,482**	**301,681,107,155**	**11,035,892,482**
Project Management Unit - 2	42,555,758,689	-	84,047,718,395	-
DCC Construction Investment JSC	-	-	65,791,060,046	-
Others	145,971,920,836	12,438,332,482	151,842,328,714	11,035,892,482
Total	**1,054,902,720,650**	**12,438,332,482**	**1,339,468,925,392**	**11,035,892,482**

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

3. TRADE ACCOUNTS RECEIVABLES

b)Long – term trade accounts receivable

	30.09.2026		01.01.2026	
	Book value VND	Provision	Book value VND	Provision
Related parties	**3,094,427,531**	**-**	**3,094,427,531**	**-**
Deo Ca Investment JSC	3,094,427,531	-	3,094,427,531	-
Total	**3,094,427,531**	**-**	**3,094,427,531**	**-**

VI. NOTES TO THE SEPARATE 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	**130,918,845,715**	**29,754,501,945**
Trung Hai Construction and Investment JSC	24,093,848,346	-
International Investment Construction and Trading Joint Stock Company	23,087,214,000	926,667,000
Others	83,737,783,369	28,827,834,945
Total	**130,918,845,715**	**29,754,501,945**

b)Long – term prepayments to suppliers

	30.09.2026 VND	01.01.2026 VND
Third parties	**231,478,829,598**	**158,149,293,779**
Hoang Long Construction Investment Corporation	134,142,960,644	158,149,293,779
Long Giang Construction Foundation JSC	97,335,868,954	-
Total	**231,478,829,598**	**158,149,293,779**

V. NOTES TO THE SEPARATE 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
Dividends and profits receivable	**17,753,831,045**	**-**	**-**	**-**
Related parties	**17,753,831,045**	**-**	**-**	**-**
Phuoc Tuong Phu Gia BOT JSC	17,753,831,045	-	-	-
Advances	**16,712,034,150**	**-**	**19,031,542,551**	**-**
Deposits	**-**	**-**	**4,271,861,373**	**-**
Related parties	**-**	**-**	**100,000,000**	**-**
Deo Ca Group JSC	-	-	100,000,000	-
Third parties	**-**	**-**	**4,171,861,373**	**-**
VietNam International Leasing Co., Ltd	-	-	2,622,675,000	-
Chailease International Leasing Co., Ltd	-	-	964,969,373	-
Others	-	-	584,217,000	-
Capital Contribution receivables	**114,960,000,000**	**-**	**25,422,000,000**	**-**
Related parties	**114,960,000,000**	**-**	**25,422,000,000**	**-**
Dong Dang - Tra Linh Expressway JSC	101,960,000,000	-	6,422,000,000	-
Bac Giang - Lang Son BOT JSC	11,500,000,000	-	1,500,000,000	-
Deo Ca Investment JSC	1,500,000,000	-	17,500,000,000	-
Others	**230,146,088,051**	**873,033,836**	**225,624,776,522**	**873,033,836**
Related parties	**225,654,333,833**	**-**	**20,890,141,962**	**-**
DCC Construction JSC (*)	200,017,435,616	-	-	-
Deo Ca Investment JSC	14,881,361,082	-	14,881,361,082	-
Deo Ca Group JSC	6,008,780,880	-	6,008,780,880	-
ICV Vietnam Investment and Construction JSC	127,948,036	-	-	-
Bac Giang - Lang Son BOT JSC	4,618,808,219			
Third parties	**4,491,754,218**	**873,033,836**	**204,734,634,560**	**873,033,836**
Road Management Authority III	837,818,000	837,818,000	837,818,000	837,818,000
DCC Construction JSC (*)	-	-	200,017,435,616	-
Others	3,653,936,218	35,215,836	3,879,380,944	35,215,836
Total	**379,571,953,246**	**873,033,836**	**274,350,180,446**	**873,033,836**

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

5. OTHER RECEIVABLES (continued)

a) Other short-term receivables

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

b) Other long-term receivables

	30.09.2026		01.01.2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Deposits	**5,469,447,098**	-	-	-
Related parties	**100,000,000**	-	-	-
Deo Ca Group JSC	100,000,000	-	-	-
Third parties	**5,369,447,098**	-	-	-
VietNam International Leasing Company Limited	3,807,925,000	-	-	-
Chailease International Leasing Co., Ltd	964,969,373	-	-	-
Others	596,552,725	-	-	-
Total	**5,469,447,098**	-	-	-

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

6. DOUBTFUL DEBTS

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

	30.09.2026			01.01.2026		
	Historical cost	Recoverable	Provision	Historical cost	Recoverable	Provision
	VND	VND	VND	VND	VND	VND
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 Authority III	837,818,000	-	(837,818,000)	837,818,000	-	(837,818,000)
Others	35,215,836	-	(35,215,836)	35,215,836	-	(35,215,836)
Total	**14,612,986,731**	**-**	**(14,612,986,731)**	**13,210,546,731**	**-**	**(13,210,546,731)**

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

7. INVENTORIES

	30.09.2026		01.01.2026	
	Cost VND	Provision VND	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	-
Finished products	3,631,668	-	33,485,448	-
Goods	8,640,000	-	-	-
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 fiscal period: none
- Value of inventories put up as collateral to ensure liabilities at the end of fiscal period: none

8. PREPAID EXPENSES

a) Short-term prepaid expenses

	30.09.2026 VND	01.01.2026 VND
Vehicle repair costs, vehicle insurance	998,854,433	1,095,368,006
Tools and equipment	1,470,333,495	247,885,853
Others	857,419,302	624,517,139
Total	**3,326,607,230**	**1,967,770,998**

b) Long-term prepaid expenses

	30.09.2026 VND	01.01.2026 VND
Vehicle repair costs, vehicle insurance	122,842,328	56,771,357
Others	1,692,563,966	1,605,824,686
Total	**1,815,406,294**	**1,662,596,043**

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

9. TANGIBLE FIXED ASSETS

	Plant and buildings VND	Machinery VND	Motor vehicles VND	Office equipment VND	Total VND
HISTORICAL COST					
As at 01.01.2026	**80,783,603,659**	**133,897,088,216**	**100,903,549,628**	**864,718,992**	**316,448,960,495**
Increase during the period	***39,000,000***	***167,914,760***	***12,586,297,469***	***-***	***12,793,212,229***
Purchase during the period	39,000,000	167,914,760	12,586,297,469	-	12,793,212,229
Transfer from construction in progress	-	-	-	-	-
Decrease during the period	***-***	***4,318,181,818***	***4,003,515,139***	***-***	***8,321,696,957***
Liquidation, transfer	-	4,318,181,818	3,047,990,643	-	7,366,172,461
Other decreases	-	-	955,524,496	-	955,524,496
As at 30.09.2026	**80,822,603,659**	**129,746,821,158**	**109,486,331,958**	**864,718,992**	**320,920,475,767**
ACCUMULATED DEPRECIATION					
As at 01.01.2026	**18,419,967,510**	**43,551,868,277**	**63,108,499,624**	**671,911,240**	**125,752,246,651**
Increase during the period	**3,090,047,234**	**11,750,490,384**	**6,755,045,350**	**48,734,882**	**21,644,317,850**
Increase during the period	3,090,047,234	11,750,490,384	6,755,045,350	48,734,882	21,644,317,850
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 30.09.2026	**21,510,014,744**	**50,984,176,843**	**65,860,029,835**	**720,646,122**	**139,074,867,544**
NET BOOK VALUE					
As at 01.01.2026	**62,363,636,149**	**90,345,219,939**	**37,795,050,004**	**192,807,752**	**190,696,713,844**
As at 30.09.2026	**59,312,588,915**	**78,762,644,315**	**43,626,302,123**	**144,072,870**	**181,845,608,223**

- Ending net book value of tangible fixed assets were pledged as collateral assets for borrowings: VND 59,022,162,895
- Historical cost of fixed assets at the end of the period which have been fully depreciated but are still in use: VND 39,597,439,688

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

9. TANGIBLE FIXED ASSETS(continued)

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

Assets name	Historical cost VND	Accumulated depreciation VND	Net book value VND
Practical Training Center	33,445,700,134	3,790,512,678	29,655,187,456

10. FINANCE LEASE FIXED ASSETS

	Machinery, equipment VND	Transportation equipment VND	Total VND
HISTORICAL COST			
As at 01.01.2026	**14,788,552,188**	**33,752,596,762**	**48,541,148,950**
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 30.09.2026	**14,788,552,188**	**43,688,485,478**	**58,477,037,666**
ACCUMULATED DEPRECIATION			
As at 01.01.2026	**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**
Increase during the period	1,357,070,706	3,515,854,839	4,872,925,545
Decrease during the period			
Return of leased assets			
As at 30.09.2026	**3,876,694,029**	**7,885,777,719**	**11,762,471,748**
NET BOOK VALUE			
As at 01.01.2026	**12,268,928,865**	**29,382,673,882**	**41,651,602,747**
As at 30.09.2026	**10,911,858,159**	**35,802,707,759**	**46,714,565,918**

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

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

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

11. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
HISTORICAL COST			
As at 01.01.2026	**7,569,274,113**	**100,000,000**	**7,669,274,113**
Increase during the period			
Purchase during the period	-	-	-
Decrease during the period			
Liquidation, transfer	-	-	-
As at 30.09.2026	**7,569,274,113**	**100,000,000**	**7,669,274,113**
ACCUMULATED DEPRECIATION			
As at 01.01.2026	**-**	**78,916,679**	**78,916,679**
Increase during the period		**8,250,003**	**8,250,003**
Increase during the period	-	8,250,003	8,250,003
Decrease during the period			
Liquidation, transfer	-	-	-
As at 30.09.2026	**-**	**87,166,682**	**87,166,682**
NET BOOK VALUE			
As at 01.01.2026	**7,569,274,113**	**21,083,321**	**7,590,357,434**
As at 30.09.2026	**7,569,274,113**	**12,833,318**	**7,582,107,431**

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

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

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

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

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

12. CONSTRUCTION IN PROGRESS

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

13. 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.

14. SHORT-TERM TRADE PAYABLE

	30.09.2026 VND	01.01.2026 VND
Related parties	**134,525,595,535**	**66,446,681,723**
DCC Construction Investment JSC	53,699,212,146	-
ICV Vietnam Investment and Construction JSC	29,872,052,778	31,647,657,478
Deo Ca Group JSC	25,590,953,107	24,690,701,270
Deo Ca Expressway Operation and Maintenance JSC	16,725,913,118	4,974,227,480
Deo Ca Security JSC	7,398,806,897	5,134,095,495
Vietnam Traffic Service and Trading JSC	1,238,657,489	-
Third parties	**251,272,522,097**	**259,057,644,446**
Hoang Long Construction Investment Corporation	47,720,501,029	38,902,876,698
Long Giang Construction Foundation JSC	37,844,762,811	40,050,000
DCC Construction Investment JSC	-	25,014,018,606
Others	165,707,258,257	195,100,699,142
Total	**385,798,117,632**	**325,504,326,169**

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

15. ADVANCES FROM CUSTOMERS

a) Short-term advances from customers

	30.09.2026 VND	01.01.2026 VND
Related parties	**720,379,877**	**442,890,297**
Dong Dang – Tra Linh Phase 2 Expressway JSC	720,379,877	442,890,297
Third parties	**20,650,200,163**	**102,348,333,163**
Ho Chi Minh Road Project Management Board	16,020,500,000	30,706,000,000
Lung Lo Construction Corporation	2,475,005,925	2,475,005,925
Project Management Unit 85	-	67,022,908,000
Others	2,154,694,238	2,144,419,238
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 (ii)	231,355,000,000	341,355,000,000
Dong Dang - Tra Linh Expressway JSC (i)	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**

(i) Advance payment from Dong Dang - Tra Linh Expressway JSC for the construction of the expressway under the investment project to build the Dong Dang (Lang Son Province) - Tra Linh (Cao Bang Province) expressway.

(ii) Advance payment from Dong Dang - Tra Linh Expressway JSC for the construction of the expressway under the investment project to build the Dong Dang (Lang Son Province) - Tra Linh (Cao Bang Province) Phase 2 expressway.

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

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

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

	01.01.2026 VND	Payable during the period VND	Payment during the period VND	30.09.2026 VND
Corporate income tax	67,559,418,716	51,940,846,771	77,641,750,117	41,858,515,370
Value added tax	22,726,870,909	27,036,708,686	33,947,673,997	15,815,905,598
Personal income tax	390,376,658	106,869,301	462,279,400	34,966,559
Resources tax	-	7,785,400	7,785,400	-
Other taxes	-	76,835,881	76,835,881	-
Total	**90,676,666,283**	**79,169,046,039**	**112,136,324,795**	**57,709,387,527**

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

	01.01.2026 VND	Receivable during the period VND	Received during the period VND	30.09.2026 VND
Resources tax	-	246,100	-	246,100
	-	**246,100**	**-**	**246,100**

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 SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued)

17. PAYABLE TO EMPLOYEES

	30.09.2026 VND	01.01.2026 VND
Payable to employees	18,483,329,739	25,680,247,610
Total	**18,483,329,739**	**25,680,247,610**

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

18. SHORT-TERM ACCRUED EXPENSES

	30.09.2026 VND	01.01.2026 VND
Accrued costs for construction package	106,717,872,988	55,523,003,997
Accrued expenses tunnel operating, tool stations	2,115,801,290	10,880,497,374
Accrued interest expenses	308,524,219	709,574,677
Total	**109,142,198,497**	**67,113,076,048**

19. UNEARNED REVENUES

a) Short-term unearned revenues

	30.09.2026 VND	01.01.2026 VND
Advances for revenue	1,100,000,000	1,100,000,000
Others	-	94,181,818
Total	**1,100,000,000**	**1,194,181,818**

b) Long-term unearned revenues

	30.09.2026 VND	01.01.2026 VND
Advances for revenue	4,675,000,000	5,500,000,000
Others	23,976,551	35,100,416
Total	**4,698,976,551**	**5,535,100,416**

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

20. SHORT-TERM OTHER PAYABLES

	30.09.2026 VND	01.01.2026 VND
Union funds	**697,152,660**	**455,155,725**
Advances	**198,719,025**	**237,755,371**
Payables for the share transfer	**-**	**495,400,000,000**
Related parties	**-**	**495,400,000,000**
Deo Ca Group JSC	-	495,400,000,000
Others	**7,439,890,780**	**11,706,964,459**
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	**6,321,697,741**	**6,940,316,668**
France Emulsion Viet Nam Co., Ltd	1,606,087,366	1,606,087,366
Others	4,715,610,375	5,334,229,302
Total	**8,335,762,465**	**507,799,875,555**

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

21. BORROWINGS AND FINANCE LEASE LIABILITIES

a) Short-term borrowings and finance lease liabilities

	30.09.2026	During the period			01.01.2026
		Long-term loan to maturity (*)	Increase	Decrease	
	VND	VND	VND	VND	VND
Third parties	**197,560,633,648**	**16,116,966,623**	**230,658,366,552**	**499,955,750,348**	**450,741,050,821**
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
VPBank	-	-	-	90,745,978,912	90,745,978,912
VietNam International Leasing Company Limited	6,444,460,920	5,881,309,073	-	3,608,294,693	4,171,446,540
BIDV - South Hanoi Branch	3,780,000,000	2,835,000,000	-	2,835,000,000	3,780,000,000
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	**197,560,633,648**	**16,116,966,623**	**230,658,366,552**	**499,955,750,348**	**450,741,050,821**

Overdue borrowings and finance lease liabilities: None

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

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

b) Long-term borrowings and finance lease liabilities

	30.09.2026	During the period			01.01.2026
		Increase	Decrease	Long-term loan to maturity (*)	
	VND	VND	VND	VND	VND
Over 1 year to 5 years	**33,105,059,642**	**10,751,837,435**	**1,696,168,615**	**16,116,966,623**	**40,166,357,445**
Third parties	***33,105,059,642***	***10,751,837,435***	***1,696,168,615***	***16,116,966,623***	***40,166,357,445***
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
VietNam International Leasing Company Limited	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
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	1,824,734,400	-	-	555,952,450	2,380,686,850
Vietinbank - Da Nang Branch	1,648,085,266	-	-	561,749,712	2,209,834,978
Total	**33,105,059,642**	**10,751,837,435**	**1,696,168,615**	**16,116,966,623**	**40,166,357,445**

Overdue borrowings and finance lease liabilities: None

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

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

(*) Long-term loan to maturity information:

Credit Agreement	*Loan Balance*	*Due Date*	*Lender*
Medium-Term Debt Agreements of HHV	16,116,966,623	2027	Banks and Financial leasing companies

c) The financial lease liabilities that have been paid

	For the 9-month period ended 30.09.2026			For the 9-month period ended 30.9.2025		
	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 Company Limited	6,555,479,126	1,251,015,818	5,304,463,308	1,944,554,112	143,436,778	1,801,117,334
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 SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of short-term loan contracts:

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

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

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of long-term loan contracts:

No.	Lenders	Limit/Loan amount (VND)	Maturity	Interest rate	Form of security
1	TPBank	41,804,000,000	60-72 months	8%/year to 27 January 2022, then adjusted according to the adjustment period	Loan-acquired assets
2	BIDV - South Hanoi Branch	18,935,000,000	60 months	According to each loan agreement	Loan-acquired assets
3	Vietinbank - Da Nang Branch	9,312,000,000	60 months	8%/year and adjusted every 3 months	Loan-acquired assets
4	Chailease International Leasing Co., Ltd	15,368,991,049	60 months	From 10.95%/year to 10.80%/ year	Deposits
5	BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	9,477,000,000	60 months	From 6.3%/year to 7.2%/ year	Deposits
6	Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	3,728,900,000	60 months	From 7.2%/year to 8%/ year	Deposits
7	VietNam International Leasing Company Limited	34,498,124,242	48- 60 months	6.8%/ year	Deposits

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

22. OWNER'S EQUITY

Change in owner's equity

	Owners' capital VND	Share premium VND	Investment and development fund VND	Reserve Fund for Additional Charter Capital VND	Undistributed earnings VND	Total VND
As at 01.01.2025	**4,322,555,280,000**	**6,079,662,000**	**8,822,456,079**	**1,739,172,300**	**392,144,735,679**	**4,731,341,306,058**
Capital increased during the period	415,000,000,000	-	-	-	-	**415,000,000,000**
Profit for the period	-	-	-	-	173,234,135,160	**173,234,135,160**
Remuneration Board of Directors and Board of Supervision	-	-	-	-	(1,496,806,452)	**(1,496,806,452)**
Appropriation 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)	-	-
As at 30 September 2025	**4,737,555,280,000**	**6,079,662,000**	**15,561,628,379**	**-**	**558,882,064,387**	**5,318,078,634,766**
As at 01.01.2026	**4,974,330,030,000**	**5,364,062,000**	**15,561,628,379**	**-**	**436,248,154,826**	**5,431,503,875,205**
Capital increased during the period	497,332,930,000	(175,900,000)	-	-	-	**497,157,030,000**
Profit for the period	-	-	-	-	267,769,118,636	**267,769,118,636**
Appropriation to development investment fund	-	-	5,000,000,000	-	(5,000,000,000)	-
Appropriation to reward and welfare fund	-	-	-	-	(2,859,000,000)	**(2,859,000,000)**
Stock dividend	273,455,920,000	-	-	-	(273,455,920,000)	-
As at 30.09.2026	**5,745,118,880,000**	**5,188,162,000**	**20,561,628,379**	**-**	**422,702,353,462**	**6,193,571,023,841**

(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 and dividend payment for 2025 in shares. As a result of the share issuance for dividend payment, the Company's charter capital increased from VND 5,471,662,960,000 to VND 5,745,118,880,000.

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

22. OWNER'S EQUITY (continued)

Details of contributed capital

	30.09.2026	%	01.01.2026	%
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%**	**4,974,330,030,000**	**100%**

(*) 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 9-month period ended 30.09.2026	30.9.2025
	VND	VND
Owners' capital:		
- Capital contribution at the beginning of the year	4,974,330,030,000	4,322,555,280,000
- Contributed capital increased during the period	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 SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (continued)

22. OWNER'S EQUITY (continued)

Shares

	30.09.2026	01.01.2026
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 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 SEPARATE INTERIM STATEMENT OF INCOME

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

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Revenue from sales of goods and rendering of services	**666,372,917,287**	**448,535,918,786**	**1,569,491,727,146**	**1,243,322,631,435**
Revenue from construction activities	433,571,276,812	313,603,755,989	1,017,796,242,984	837,755,626,085
Revenue from maintenance and repair of tunnels and roads	170,443,134,503	105,023,571,334	437,769,044,919	312,543,140,990
Revenue from BOT toll stations	11,228,378,704	8,427,350,002	31,664,654,735	25,248,497,227
Revenue from transit provision	5,696,656,153	5,547,990,150	16,888,176,527	16,749,934,754
Other revenues	45,433,471,115	15,933,251,311	65,373,607,981	51,025,432,379
Revenue deductions	-	-	-	-
Net Revenue	**666,372,917,287**	**448,535,918,786**	**1,569,491,727,146**	**1,243,322,631,435**
In which, revenue from related parties	***423,755,635,298***	***314,293,398,206***	**1,055,519,523,595**	**828,084,872,350**
Revenue from maintenance and repair of tunnels and roads	*125,852,353,618*	*91,636,632,603*	350,826,335,873	276,625,476,178
Revenue from construction activities	*244,288,684,107*	*208,055,865,445*	619,576,975,610	501,756,787,895
Revenue from BOT toll stations	*11,228,378,704*	*8,427,350,002*	31,664,654,735	25,248,497,227
Other revenues	*42,386,218,869*	*6,173,550,156*	53,451,557,377	24,454,111,050

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

2. COST OF GOODS SOLD AND SERVICES RENDERED

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Cost of construction activities	383,246,544,751	295,449,783,120	904,908,672,383	796,649,720,758
Cost of maintenance and repair of tunnels and roads	111,231,008,825	69,120,268,606	277,013,780,791	179,102,220,794
Cost of BOT toll stations	7,361,044,326	5,731,942,942	21,535,388,881	16,746,397,448
Cost of transit provision	3,542,918,238	3,342,721,796	9,318,073,826	10,890,655,015
Other costs	38,937,841,447	11,802,810,169	50,407,099,049	36,789,228,401
Total	**544,319,357,587**	**385,447,526,633**	**1,263,183,014,930**	**1,040,178,222,416**

3. FINANCIAL INCOME

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Interest income from deposits and loans	1,120,421,334	505,676,803	3,617,697,123	1,863,138,002
Profit from a Business Cooperation Contract	-	13,731,536,863	1,324,707,963	40,117,844,865
Dividends, profits distributed	44,333,333,333	10,930,909,347	62,087,164,378	18,930,909,347
Total	**45,453,754,667**	**25,168,123,013**	**67,029,569,464**	**60,911,892,214**

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

4. FINANCIAL EXPENSES

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Interest expenses	4,800,784,488	7,890,412,540	18,036,526,323	18,873,108,307
Total	**4,800,784,488**	**7,890,412,540**	**18,036,526,323**	**18,873,108,307**

5. GENERAL AND ADMINISTRATION EXPENSES

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Staff costs	5,231,015,062	4,341,477,045	14,495,096,998	14,195,677,193
Outside services expense	2,835,864,798	977,423,474	7,277,737,920	4,974,612,780
Depreciation	873,439,194	671,621,667	2,623,309,998	1,762,584,451
Allowance for doubtful accounts	-	-	1,402,440,000	-
Others	3,297,339,015	6,639,032,551	10,536,879,562	15,677,961,007
Total	**12,237,658,069**	**12,629,554,737**	**36,335,464,478**	**36,610,835,431**

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

6. OTHER INCOME

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Gains on disposal of fixed assets	-	3,730,847,469	828,602,693	3,730,847,469
Others	1,237	11,850,414	7,144,481	106,848,419
Total	**1,237**	**3,742,697,883**	**835,747,174**	**3,837,695,888**

7. OTHER EXPENSES

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Losses on revaluation of assets	-	-	90,740,000	-
Others	611,314	26,163,642	1,332,646	386,680,549
Total	**611,314**	**26,163,642**	**92,072,646**	**386,680,549**

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

8. COST OF OPERATION BY FACTOR

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Raw materials	149,225,724,163	187,922,409,690	299,786,307,233	577,701,204,398
Staff costs	117,876,983,528	112,630,013,343	314,781,466,815	329,998,120,988
Outside services expense	17,309,822,343	13,074,708,987	46,881,218,878	41,526,554,316
Depreciation and amortisation expenses	8,882,176,299	6,721,695,068	26,392,047,553	17,573,818,310
Others	333,050,611,996	112,964,906,189	672,432,623,715	201,131,310,170
	626,345,318,329	**433,313,733,277**	**1,360,273,664,194**	**1,167,931,008,182**

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

9. CURRENT BUSINESS INCOME TAX

	Quarter 3		For the 9-month period ended	
	2026 VND	2025 VND	30.9.2026 VND	30.9.2025 VND
Business income tax expense calculated on taxable income of the current period	21,268,152,843	12,129,424,535	51,858,515,370	38,782,589,596
Adjust the income tax expense of previous periods to the current period	-	-	82,331,401	6,648,078
Total business income tax	**21,268,152,843**	**12,129,424,535**	**51,940,846,771**	**38,789,237,674**
Deferred income tax expenses/expenses incurred during the year are mainly as below:				
Total accounting profit before tax	150,468,261,733	71,453,082,130	319,709,965,407	212,023,372,834
Adjustments to increase and decrease accounting profit to determine taxable business income tax profit:	-	-	-	-
- Adjustments to increase	205,835,813	124,949,891	1,669,775,821	820,484,492
- Adjustments to decrease	(44,333,333,333)	(10,930,909,347)	(62,087,164,378)	(18,930,909,347)
Taxable income	106,340,764,213	60,647,122,674	259,292,576,850	193,912,947,979
Assessable income	106,340,764,213	60,647,122,674	259,292,576,850	193,912,947,979
Corporate income tax payable	20%	20%	20%	20%
Reversal of deferred income tax liabilities	21,268,152,843	12,129,424,535	51,858,515,370	38,782,589,596
Adjustments to business income tax payable in prior years	-	-	82,331,401	6,648,078
Total business income tax	**21,268,152,843**	**12,129,424,535**	**51,940,846,771**	**38,789,237,674**

VII. NOTES TO THE SEPARATE INTERIM STATEMENT OF CASH FLOW

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

2. Cash and cash equivalents held by the Company without use:

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

	30.09.2026	01.01.2026
	VND	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 Ha Noi 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	
	30.9.2026	30.9.2025
	VND	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	
	30.9.2026	30.9.2025
	VND	VND
Repayments for borrowings following normal borrowing contracts	492,418,591,894	614,071,555,700
Repayment of loans in other forms	9,233,327,069	4,959,005,670
Total	**501,651,918,963**	**619,030,561,370**

VIII. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information:

a) Operating lease commitments

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

	30.09.2026 VND	01.01.2026 VND
Within one year	9,613,215,779	9,613,215,779
Between one and five years	6,422,952,000	8,028,690,000
Total minimum payments	**16,036,167,779**	**17,641,905,779**

b) Operating lease commitments (lessor)

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

	30.09.2026 VND	01.01.2026 VND
Within one year	22,045,561,669	24,295,575,285
Between one and five 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, at the financial year-end, committed future capital contributions are presented below:

	30.09.2026 VND	01.01.2026 VND
Within one year	86,768,650,000	106,800,800,000
Total	**86,768,650,000**	**106,800,800,000**

VIII. OTHER INFORMATION (continued)

d) Other commitments

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

	30.09.2026 VND	01.01.2026 VND
Within one year	12,214,200,000	-
Total	**12,214,200,000**	-

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

VIII. OTHER INFORMATION (continued)

4. Segment reporting

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

a) Segment information base on business sector

	For the 9-month period ended 30 September 2025					
	Operation of toll stations VND	**Construction activities VND**	**Service Transshipment VND**	**Operation and maintenance of tunnels VND**	**Others**	**Total VND**
Net revenue from external sales	25,248,497,227	837,755,626,085	16,749,934,754	312,543,140,990	51,025,432,379	1,243,322,631,435
Total net revenue	**25,248,497,227**	**837,755,626,085**	**16,749,934,754**	**312,543,140,990**	**51,025,432,379**	**1,243,322,631,435**
Business results by segment	8,502,099,779	41,105,905,327	5,859,279,739	133,440,920,196	14,236,203,978	203,144,409,019
Unallocated expenses to segments	-	-	-	-	-	(36,610,835,431)
Operating profit	-	-	-	-	-	**166,533,573,588**
Financial income	-	-	-	-	-	60,911,892,214
Financial expenses	-	-	-	-	-	(18,873,108,307)
Other incomes	-	-	-	-	-	3,837,695,888
Others	-	-	-	-	-	(386,680,549)
Current business income tax	-	-	-	-	-	(38,789,237,674)
Profit after tax	-	-	-	-	-	**173,234,135,160**
Total expenses on acquisition of fixed assets and other non-current assets.	-	-	-	-	-	**(44,899,216,727)**
Total amortization and allocation of long-term prepaid expenses				=		**(17,573,818,310)**

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

	For the 9-month period ended 30 September 2026					
	Operation of toll stations VND	**Construction activities VND**	**Service Transshipment VND**	**Operation and maintenance of tunnels VND**	**Others**	**Total VND**
Net revenue from external sales	31,664,654,735	1,017,796,242,984	16,888,176,527	437,769,044,919	65,373,607,981	1,569,491,727,146
Total net revenue	**31,664,654,735**	**1,017,796,242,984**	**16,888,176,527**	**437,769,044,919**	**65,373,607,981**	**1,569,491,727,146**
Business results by segment	10,129,265,854	112,887,570,601	7,570,102,701	160,755,264,128	14,966,508,932	306,308,712,216
Unallocated expenses to segments	-	-	-	-	-	(36,335,464,478)
Operating profit	-	-	-	-	-	**269,973,247,738**
Financial income	-	-	-	-	-	67,029,569,464
Financial expenses	-	-	-	-	-	(18,036,526,323)
Other incomes	-	-	-	-	-	835,747,174
Others	-	-	-	-	-	(92,072,646)
Current business income tax	-	-	-	-	-	(51,940,846,771)
Profit after tax	-	-	-	-	-	267,769,118,636
Total expenses on acquisition of fixed assets and other non-current assets.	-	-	-	-	-	**(16,740,587,215)**
Total amortization and allocation of long-term prepaid expenses						**(26,525,493,398)**

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

- Segment assets and liabilities base on business sector:

As at 01.01.2026	Operation of toll stations VND	Construction activities VND	Maintenance and repair of tunnels and roads VND	Service Transshipment VND	Others VND	Total VND
Segment assets	770,815,741	1,151,214,530,721	494,019,332,389	7,236,167,713	97,450,765,345	1,750,691,611,909
Unallocated assets	-	-	-	-	-	5,812,030,668,911
Total asset	**770,815,741**	**1,151,214,530,721**	**494,019,332,389**	**7,236,167,713**	**97,450,765,345**	**7,562,722,280,820**
Segment liabilities	-	433,222,983,495	18,314,235,086	-	50,600,689,330	502,137,907,911
Unallocated liabilities	-	-	-	-	-	1,629,080,497,704
Total liabilities	**-**	**433,222,983,495**	**18,314,235,086**	**-**	**50,600,689,330**	**2,131,218,405,615**

As at 30.09.2026	Operation of toll stations VND	Construction activities VND	Maintenance and repair of tunnels and roads VND	Service Transshipment VND	Others VND	Total VND
Segment assets	82,721,251,113	1,067,725,035,199	409,730,389,087	5,846,885,894	126,078,876,349	1,692,102,437,642
Unallocated assets	-	-	-	-	-	5,922,210,806,749
Total asset	**82,721,251,113**	**1,067,725,035,199**	**409,730,389,087**	**5,846,885,894**	**126,078,876,349**	**7,614,313,244,391**
Segment liabilities	-	1,036,497,732,075	27,442,879,173	-	32,965,241,466	1,096,905,852,714
Unallocated liabilities	-	-	-	-	-	323,836,367,836
Total liabilities	**-**	**1,036,497,732,075**	**27,442,879,173**	**-**	**32,965,241,466**	**1,420,742,220,550**

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

b) Segment report based on geographic

For the 9-month period ended 30 September 2026	Da Nang VND	Phu Yen Khanh Hoa VND	Bac Giang Lang Son, Dong Dang VND	Quang Ngai VND	Others VND	Total VND
Net revenue from external sales	263,643,079,435	246,229,615,632	368,746,271,899	372,125,966,683	318,746,793,497	1,569,491,727,146
Segment assets						7,614,313,244,391
Total expenses on acquisition of fixed assets and other non-current assets.						16,740,587,215

For the 9-month period ended 30 September 2025	Da Nang VND	Hue VND	Phu Yen, Khanh Hoa, Binh Dinh VND	Bac Giang Lang Son, Thanh Hoa VND	Da Lat, Quang Ngai VND	Total VND
Net revenue from external sales	225,817,572,687	23,255,692,593	246,969,047,593	172,002,439,806	575,277,878,756	1,243,322,631,435
Segment assets						6,913,140,413,119
Total expenses on acquisition of fixed assets and other non-current assets.						44,899,216,727

VII. OTHER INFORMATION (continued)

5. Fair value of financial assets and liabilities

a) Financial assets

	Book value				Fair value	
	30.9.2026		1.1.2026		30.9.2026	1.1.2026
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Cash and cash equivalents	300,114,013,943	-	414,739,863,458	-	300,114,013,943	414,739,863,458
Trade receivables	1,057,997,148,181	(12,438,332,482)	1,342,563,352,923	(11,035,892,482)	1,045,558,815,699	1,331,527,460,441
Other receivables	385,041,400,344	(873,033,836)	274,350,180,446	(873,033,836)	384,168,366,508	273,477,146,610
Short-term investment	38,361,195,617	-	21,567,111,018	-	38,361,195,617	21,567,111,018
Long-term investment	5,107,700,040,000	-	5,027,807,191,259	-	5,107,700,040,000	5,027,807,191,259
Long-term investment	23,651,750,004	-	15,141,268,469	-	23,651,750,004	15,141,268,469
Total	**6,912,865,548,089**	**(13,311,366,318)**	**7,096,168,967,573**	**(11,908,926,318)**	**6,899,554,181,771**	**7,084,260,041,255**

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities

	Book value				Fair value	
	30.9.2026		1.1.2026		30.9.2026	1.1.2026
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Trade payables	385,798,117,632	-	325,504,326,169	-	385,798,117,632	325,504,326,169
Borrowings	230,665,693,290	-	490,907,408,266	-	230,665,693,290	490,907,408,266
Payables to employees	18,483,329,739	-	25,680,247,610	-	18,483,329,739	25,680,247,610
Other payables	8,335,762,465	-	507,799,875,555	-	8,335,762,465	507,799,875,555
Total	**643,282,903,126**	**-**	**1,349,891,857,600**	**-**	**643,282,903,126**	**1,349,891,857,600**

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

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities (continued)

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

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

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

6. Risk management's policy of the Company

a) Credit risk

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

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

- Trade receivables

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

- Cash in bank

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

b) Liquidity risk

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

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

VIII. OTHER INFORMATION (continued)

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

b) Liquidity risk (continued)

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

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

	Less than 01 year VND	Over 1 year to 5 years VND	Total VND
As at 30.09.2026			
Trade payables	385,798,117,632	-	385,798,117,632
Advances from customers	21,370,580,040	574,795,979,994	596,166,560,034
Borrowings	197,560,633,648	33,105,059,642	230,665,693,290
Accrued expenses	109,142,198,497	-	109,142,198,497
Other payables	85,628,479,731	4,698,976,551	90,327,456,282
Total	**799,500,009,548**	**612,600,016,187**	**1,412,100,025,735**

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

VIII. OTHER INFORMATION (continued)

6. Financial risk management (continued)

c) Market risk

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

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

- Interest rate risk

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

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

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

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

- Price risk

+ Share price risk

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

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

VIII. OTHER INFORMATION (continued)

6. Financial risk management (continued)

d) Collateral (*)

- Assets pledged for bank borrowings

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

	30.09.2026 VND	01.01.2026 VND
Term deposits	22,383,375,906	12,000,000,000
Tangible fixed assets	39,597,439,688	48,714,376,429
Total	**61,980,815,594**	**60,714,376,429**

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

7. Going-concern assumption

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

8. Comparative figures

Comparative figures are the figures in the Separate Financial Statements for the year ending on 31 December 2025 by Southern Auditing and Accounting Financial Consulting Services Co., Ltd (AASCs) and the Separate Financial Statements for the third quarter ended 30 September 2025.

VIII. OTHER INFORMATION (continued)

8. Comparative figures (continued)

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

STATEMENT OF FINANCIAL POSITION

	Item	Code	31 December 2025 (As previously presented)	Reclassification	31 December 2025 (As restated)
	CURRENT ASSETS				
1.	Cash equivalents (1)	112	43,707,671,469	(15,039,808,794)	28,667,862,675
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	274,451,640,121	(101,459,675)	274,350,180,446
5.	Other current assets (1)	165		15,141,268,469	15,141,268,469
	LONG-TERM ASSETS				
6.	Other long-term receivables (3)	215	122,356,951,259	(122,356,951,259)	
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		40,839,951,259	40,839,951,259

(1) Cash equivalents pledged or restricted as security for contract performance and certain other financial obligations of the Company were reclassified to other current assets.

(2) Short-term loans receivable were reclassified to held-to-maturity investments.

(3) Other long-term receivables were reclassified to equity investments in other entities and long-term held-to-maturity investments.

(4) Accrued interest on deposits and loans was reclassified to cash equivalents, held-to-maturity investments, and other assets.

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

Prepared by	**Chief Accountant**	
HOANG THI MINH NGUYET	**LE CONG NGHIA**	**NGO TRUONG NAM**

APPENDIX 1: RELATED PARTIES TRANSACTIONS

1. **Transactions with key managements member and related individuals:**
   Key managements member and related individuals include: members of the Board of Directors, Board of Management and close members of these individuals' families.
   - Income of key management members:

		For the nine-month period ended	
		30.9.2026	30.9.2025
		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	-
Salary of the Board of Management		**3,057,000,000**	**3,003,664,032**
Ngo Truong Nam	General Director	750,000,000	455,000,000
Nguyen Quang Huy	Former General Director	-	350,000,000
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
Bac Giang - Lang Son BOT JSC	Subsidiaries company
Deo Ca Investment JSC	Subsidiaries company
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy
Bac Giang - Lang Son - Huu Nghi BOT JSC	Associate companie
ICV Vietnam Investment and Construction JSC	Subsidiary 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 concurrently Head of HHV Representative Office 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 Legal Representative Ngo Truong Nam
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 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 Legal Representative Ngo Truong Nam, In charge of corporate governance cum Company Secretary Tran Tan Huy
DCC Construction Investment JSC	Related company of General Director and Legal Representative Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026
Vietnam Traffic Service And Trading JSC	Related company of Deputy General Director Khuong Van Cuong from June 29, 2026

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

2. Transactions with other related parties (continued):

Summary of operation of subsidiaries compant; ventures and associates during the period:

Subsidiaries company

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*
Cam Lam - Vinh Hao Expressway JSC	38.00%	38.00%	172,840,008,171	393,203,000,052
Khanh Hoa Deo Ca BOT Investment JSC	47.45%	50.00%	30,889,869,414	575,645,817,222
Bac Giang - Lang Son - Huu Nghi BOT JSC	31.60%	31.60%	(809,456,971)	(3,223,555,414)
Dong Dang - Tra Linh Expressway JSC	40.00%	40.00%	-	-

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 30.9.2026 VND	30.9.2025 VND
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Sales of goods and rendering services	22,804,654,365	11,116,551,852
		Contributing capital	1,500,000,000	7,000,000,000
		Deposit for capital contribution	11,500,000,000	1,500,000,000
		Offsetting of receivables and payables	4,618,808,219	-
Deo Ca Investment JSC	Subsidiaries company	Sales of goods and rendering services	238,823,958,031	220,590,072,781
		Contributing capital	23,000,000,000	73,000,000,000
		Deposit for capital contribution	7,000,000,000	12,000,000,000
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company	Sales of goods and rendering services	39,497,411,111	23,255,692,593
		Dividend	17,753,831,045	10,930,909,347
ICV Vietnam Investment and Construction JSC	Subsidiary 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 concurrently Head of HHV Representative Office 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	84,876,297,232	61,983,825,400
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai	Lending of materials	177,082,126	-
		Sales of goods and rendering services	35,422,080,035	2,547,483,333
Deo Ca Group JSC	Parent company	Dividend	-	8,000,000,000
		Sales of goods and rendering services	204,487,336,134	420,698,289,630
		Purchase goods and services	29,032,731,310	95,945,286,950
		Payment for share purchase	495,400,000,000	

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

2. Transactions with other related parties (continued)

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

Related parties	Relationship	Nature of transactions	For the nine-month period ended 30.9.2026 VND	For the nine-month period ended 30.9.2025 VND
Bac Giang - Lang Son - Huu Nghi BOT JSC	Associate companie	Retrieve capital contribution	4,108,000,000	5,688,000,000
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
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 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 Legal Representative Ngo Truong Nam, In charge of corporate governance cum Company Secretary Tran Tan Huy	Sales of goods and rendering services	222,670,033	695,313,427
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong	Purchase goods and services	11,207,195,412	8,804,693,900
		Sales of goods and rendering services	37,345,109,258	35,616,292,592
		Receipt of profit from business cooperation	23,980,592,558	13,094,465,578
		Profit from a Business Cooperation Contract	1,324,707,963	40,117,844,865
		Refund of business cooperation expenses	18,184,066,664	-
		Dividend	44,333,333,333	-

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):

			For the nine-month period ended	
			30.9.2026	30.9.2025
Related parties	**Relationship**	**Nature of transactions**	**VND**	**VND**
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Sales of goods and rendering services	289,893,136,949	46,893,116,376
		Contributing capital	16,072,000,000	88,505,200,000
		Deposit for capital contribution	111,610,000,000	248,643,272,861
		Return of deposit	-	102,050,172,067
		Expenditure on business cooperation	84,268,800,000	71,100,000,000
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	-
DCC Construction Investment JSC	Related company of General Director and Legal Representative Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026	Sales of goods and rendering services	5,660,595,265	-
		Purchase goods and services	34,769,451,320	-
Sai Gon – My Thuan Expressway BOT Co., Ltd.	Related company of Chairman Ho Minh Hoang, General Director and Legal Representative Ngo Truong Nam	Sales of goods and rendering services	127,110,006,515	-
Vietnam Traffic Service And Trading JSC	Related company of Deputy General Director Khuong Van Cuong from June 29, 2026	Sales of goods and rendering services	13,316,203,836	-
		Purchase goods and services	5,222,845,118	-

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	30.9.2026 VND	1.1.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE			**866,375,041,125**	**1,037,787,818,237**
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Maintenance and repair of tunnels and roads	25,926,620,417	41,087,303,577
		Operation of toll stations	12,861,377,264	13,789,448,150
		Total	**38,787,997,681**	**54,876,751,727**
Deo Ca Investment JSC	Subsidiaries company	Maintenance and repair of tunnels and roads	270,586,543,016	318,256,361,151
		Operation of toll stations	59,553,648,703	38,719,108,205
		Construction and installation	29,573,139,174	91,233,200,254
		Other services	5,933,685,870	975,076,270
		Total	**365,647,016,763**	**449,183,745,880**
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company	Operation of toll stations	2,224,218,560	666,835,760
		Construction and installation	-	281,335,630
		Maintenance and repair of tunnels and roads	11,629,416,360	28,094,386,730
		Total	**13,853,634,920**	**29,042,558,120**
ICV Vietnam Investment and Construction JSC	Subsidiary 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 concurrently Head of HHV Representative Office in Ho Chi Minh City Pham Le Huy	Construction and installation	7,820,166,670	37,651,942,831
		Other services	8,156,653,388	3,684,240,000
		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:

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

Related parties	Relationship	Nature of transactions	30.9.2026 VND	1.1.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continuted)				
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**
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai	Maintenance and repair of tunnels and roads	3,354,598,540	1,655,543,900
		Tunnel and road maintenance	1,150,582,495	1,150,582,495
		Construction and installation	-	244,609,500
		Operation of toll stations	6,535,415,400	3,647,065,400
		Total	**11,040,596,435**	**6,697,801,295**
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Construction and installation	902,553,298	34,322,956,453
		Total	**902,553,298**	**34,322,956,453**
DCC Construction Investment JSC	Related company of General Director and Legal Representative Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026	Construction and installation	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	30.9.2026 VND	1.1.2026 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continuted)				
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors Nguyen Quang Huy, General Director and Legal Representative Ngo Truong Nam, In charge of corporate governance cum Company Secretary Tran Tan Huy	Car rental	971,461,775	730,978,138
		Total	**971,461,775**	**730,978,138**
BOT Trung Luong - My Thuan JSC	Related company of Chairman Ho Minh Hoang, Vice Chairman Nguyen Tan Dong, Member of the Board of Directors Vo Thuy Linh, General Director and Legal Representative Ngo Truong Nam	Car rental	388,363,635	388,363,635
		Maintenance and repair of tunnels and roads	14,946,939,738	15,248,299,647
		Total	**15,335,303,373**	**15,636,663,282**
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong	Construction and installation	106,628,418,487	127,567,935,784
		Maintenance and repair of tunnels and roads	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**
Sai Gon – My Thuan Expressway BOT Co., Ltd.	Related company of Chairman Ho Minh Hoang, General Director and Legal Representative Ngo Truong Nam	Sales of goods and rendering services	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 June 29, 2026	Sales of goods and rendering services	14,569,019,987	-
		Total	**14,569,019,987**	**-**

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	30.9.2026 VND	1.1.2026 VND
INVESTMENTS HELD TO MATURITY				**40,839,951,259**
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong	Business cooperation	-	40,839,951,259
		Total	**-**	**40,839,951,259**
OTHER INVESTMENT COMPANIES			**165,785,800,000**	**81,517,000,000**
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Business cooperation	165,785,800,000	81,517,000,000
		Total	**165,785,800,000**	**81,517,000,000**
OTHER SHORT-TERM RECEIVABLES			**358,368,164,878**	**46,412,141,962**
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**
Deo Ca Investment JSC	Subsidiaries company	Warranty for construction works	14,881,361,082	14,881,361,082
		Deposit for capital contribution	1,500,000,000	17,500,000,000
		Total	**16,381,361,082**	**32,381,361,082**
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Deposit for capital contribution	101,960,000,000	6,422,000,000
		Total	**101,960,000,000**	**6,422,000,000**

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	VND	VND
OTHER SHORT-TERM RECEIVABLES (CONTINUTED)				
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Deposit for capital contribution	11,500,000,000	1,500,000,000
		Offsetting of receivables and payables	4,618,808,219	-
		Total	**16,118,808,219**	**1,500,000,000**
DCC Construction Investment JSC	Related company of General Director and Legal Representative Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026	Deposit for share transfer	200,017,435,616	-
		Total	**200,017,435,616**	**-**
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company	Dividend	17,753,831,045	-
		Total	**17,753,831,045**	**-**
ICV Vietnam Investment and Construction JSC	Subsidiary 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 concurrently Head of HHV Representative Office in Ho Chi Minh City Pham Le Huy	Lending of materials	127,948,036	-
		Total	**127,948,036**	**-**
LONG-TERM ACCOUNTS RECEIVABLE			**3,094,427,531**	**3,094,427,531**
Deo Ca Investment JSC	Subsidiaries company	Receivables from construction	3,094,427,531	3,094,427,531
		Total	**3,094,427,531**	**3,094,427,531**

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	30.9.2026 VND	1.1.2026 VND
OTHER LONG-TERM RECEIVABLES			**100,000,000**	**-**
Deo Ca Group JSC	Parent company	Deposit for flight tickets	100,000,000	-
		Total	**100,000,000**	**-**
SHORT-TERM TRADE ACCOUNTS PAYABLE			**134,525,595,535**	**66,446,681,723**
Deo Ca Group JSC	Parent company	The plane ticket	694,676,938	299,926,489
		Providing information technology	2,808,112,507	674,795,250
		Purchase materials, rent equipment	21,983,103,662	23,505,619,531
		Others	105,060,000	210,360,000
		Total	**25,590,953,107**	**24,690,701,270**
ICV Vietnam Investment and Construction JSC	Subsidiary 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 concurrently Head of HHV Representative Office in Ho Chi Minh City Pham Le Huy	Purchase materials	29,872,052,778	31,647,657,478
		Total	**29,872,052,778**	**31,647,657,478**

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	30.9.2026 VND	1.1.2026 VND
SHORT-TERM TRADE ACCOUNTS PAYABLE (continuted)				
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Payable for service delivery	7,398,806,897	5,134,095,495
		Total	**7,398,806,897**	**5,134,095,495**
Deo Ca Expressway Operation and Maintenance JSC	Related company of Member of the Board of Directors Nguyen Quang Huy, General Director and Legal Representative Ngo Truong Nam, In charge of corporate governance cum Company Secretary Tran Tan Huy	Payable for service delivery	16,725,913,118	4,974,227,480
		Total	**16,725,913,118**	**4,974,227,480**
DCC Construction Investment JSC	Related company of General Director and Legal Representative Ngo Truong Nam, Deputy General Director Khuong Van Cuong from June 29, 2026, Deputy General Director Nguyen Le Bach from April 15, 2026 to June 29, 2026	Payable for service delivery	53,699,212,146	-
		Total	**53,699,212,146**	**-**
Vietnam Traffic Service And Trading JSC	Related company of Deputy General Director Khuong Van Cuong from June 29, 2026	Purchase materials	1,238,657,489	-
		Total	**1,238,657,489**	**-**
SHORT-TERM ADVANCES FROM CUSTOMERS			**720,379,877**	**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	720,379,877	442,890,297
		Total	**720,379,877**	**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	30.9.2026 VND	1.1.2026 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 advances from customers	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 advances from customers	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 Legal Representative Ngo Truong Nam	Long-term advances from customers	103,591,751,964	-
		Total	**103,591,751,964**	**-**
OTHER SHORT-TERM PAYABLES			**1,118,193,039**	**500,166,647,791**
ICV Vietnam Investment and Construction JSC	Subsidiary 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 concurrently Head of HHV Representative Office 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	Business Cooperation Contract	-	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**

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.