CII BRIDGES AND ROADS INVESTMENT JOINT STOCK COMPANY

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII
DN: C=VN, S=Hồ Chí Minh, L="Tầng 21, 152 Điện Biên Phủ, Phường Thạnh Mỹ Tây, TP Hồ Chí Minh, Việt Nam", CN=CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII, OID.0.9.2342.19200300.100.1.1=MST:0300482241, E=minh.hx@ciibr.com.vn
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Ho Chi Minh City, August 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of CII Bridges and Roads Investment Joint Stock Company (hereinafter referred to as "the Company") presents this report together with interim separate financial statements of the Company for the six-month period ended 30 June 2026.

THE BOARDS OF DIRECTORS, SUPERVISORY AND MANAGEMENT

The members of the Boards of Directors, Supervisory and Management of the Company during the period and as of the date of this report are as follows:

Board of Directors

Mr. Nguyen Van Thanh	Chairman
Mr. Le Quoc Binh	Member
Mr. Nguyen Van Chinh	Member
Mr. Jose Ma. Kamantigue Lim	Member
Mr. Francis Gerard Elizaga Aberilla	Member
Ms. Marisa Valencia Conde	Independent member (appointed on 24 April 2026)
Mr. Luis Soriano Reñon	Independent member (resigned on 24 April 2026)
Mr. Le Van Nam	Independent member

Board of Supervisory

Ms. Nguyen Thi Hong Hanh	Head of the Board
Ms. Duong Thi Long Nghi	Member
Ms. Luong Kim Dien An	Member

Board of Management

Mr. Nguyen Van Chinh	General Director
Mr. Francis Gerard Elizaga Aberilla	Deputy General Director
Mr. Nguyen Duy Minh	Deputy General Director
Mr. Le Trung Hieu	Chief Financial Officer

Legal Representative

The Company's legal representative during the period and as of the date of this report is Mr. Nguyen Van Chinh - General Director.

THE AUDITORS

The interim separate financial statements for the six-month period ended 30 June 2026 have been reviewed by International Auditing Company Limited - A member of AGN International.

STATEMENT OF THE BOARD OF MANAGEMENT (continued)

THE BOARD OF MANAGEMENT'S STATEMENT OF RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the interim separate financial statements, which give a true and fair view of the interim separate financial position of the Company as at 30 June 2026, and its interim separate financial performance and its interim separate cash flows for the six-month period then ended in accordance with Vietnamese accounting standards, accounting regime for enterprises, and legal regulations relating to interim separate financial reporting. In preparing these interim separate financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim separate financial statements;
- prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company and its subsidiaries will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting interim separate financial statements so as to minimize errors and frauds.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and that the interim separate financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim separate financial statements.

For and on behalf of the Board of Management,

M.S.D.N: 0300482241 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII
P.THẠNH MỸ TÂY - TP.HỒ CHÍ MINH

Nguyen Van Chinh
General Director

Ho Chi Minh City, 28 August 2026

iCPA since 2001
CÔNG TY TNHH KIỂM TOÁN QUỐC TẾ
CHI NHÁNH SÀI GÒN

Lầu 4, tòa nhà Hải Âu TIC, 39B Trường Sơn
Phường Tân Sơn Nhất, Tp. Hồ Chí Minh
T : (+84 28) 7303 2007

No: 2545/2026/BCSX-ICPA.SG

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: **The Shareholders**
The Board of Directors and Board of Management
CII Bridges and Roads Investment Joint Stock Company

We have reviewed the accompanying interim separate financial statements of CII Bridges and Roads Investment Joint Stock Company (hereinafter referred to as "the Company"), prepared on 28 August 2026, as set out from page 4 to page 40, which comprise the interim separate statement of financial position as at 30 June 2026, the interim separate statements of income and cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory information.

The Board of Management's Responsibility

The Board of Management is responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese accounting standards, accounting regime for enterprises, and legal regulations relating to interim separate financial reporting and for such internal control as the Board of Management determines is necessary to enable the preparation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese standards on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditors of the entity.

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view of, in all material respects, the interim separate financial position of the Company as at 30 June 2026, and its interim separate financial performance and its interim separate cash flows for the six-month period then ended, in accordance with Vietnamese accounting standards, accounting regime for enterprise and legal regulations relating to interim separate financial reporting.

M.S.C.N: 0101177123-001-C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN QUỐC TẾ - CHI NHÁNH SÀI GÒN
Q.TÂN BÌNH - TP.HỒ CHÍ MINH

Luong Giang Thach
Deputy Branch Director
Audit Practising Registration Certificate
No: 2178-2023-072-1

Ho Chi Minh City, 28 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance (As restated)
A. CURRENT ASSETS	**100**		**1,841,019,358,294**	**1,737,849,525,172**
I. Cash and cash equivalents	**110**	**V.1**	**33,378,657,249**	**25,079,624,684**
1. Cash	111		28,373,565,468	17,072,326,054
2. Cash equivalents	112		5,005,091,781	8,007,298,630
II. Short-term receivables	**130**		**1,803,303,043,474**	**1,708,714,500,801**
1. Short-term trade receivables	131	V.2	3,784,508,189	1,960,508,189
2. Other short-term receivables	135	V.3	1,799,518,535,285	1,706,753,992,612
III. Other short-term assets	**160**		**4,337,657,571**	**4,055,399,687**
1. Short-term deferred expenses	161	V.4	744,309,000	-
2. Value added tax deductibles	162		426,051,246	888,102,362
3. Taxes and other receivables from the State budget	163	V.9	1,667,297,325	1,667,297,325
4. Other short-term assets	165	V.5	1,500,000,000	1,500,000,000
B. NON-CURRENT ASSETS	**200**		**5,350,052,812,788**	**5,311,079,351,172**
I. Long-term receivables	**210**		**716,725,800**	**716,725,800**
1. Other long-term receivables	215	V.3	716,725,800	716,725,800
II. Fixed assets	**220**		**2,235,972,303**	**2,531,016,705**
1. Tangible fixed assets	221	V.6	2,235,972,303	2,531,016,705
- Cost	*222*		*6,823,006,016*	*6,823,006,016*
- Accumulated depreciation	*223*		*(4,587,033,713)*	*(4,291,989,311)*
III. Long-term financial investments	**260**	**V.7**	**5,343,006,732,083**	**5,302,496,780,163**
1. Investments in subsidiaries	261	7.a	4,687,715,708,847	4,687,715,708,847
2. Long-term held-to-maturity investments	265	7.b	655,291,023,236	614,781,071,316
IV. Other long-term assets	**270**		**4,093,382,602**	**5,334,828,504**
1. Long-term deferred expenses	271	V.4	4,093,382,602	5,334,828,504
TOTAL ASSETS (280 = 100 + 200)	**280**		**7,191,072,171,082**	**7,048,928,876,344**

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

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance (As restated)
C. LIABILITIES	**300**		**4,008,631,673,557**	**3,975,566,162,511**
I. Current liabilities	**310**		**1,108,067,673,557**	**745,193,453,549**
1. Short-term trade payables	311	V.8	8,316,265,885	8,300,710,965
2. Short-term advances from customers	312		-	476,098,580
3. Short-term taxes and amounts payable to the State budget	314	V.9	1,701,020,726	811,741,596
4. Payables to employees	315		1,497,700,000	1,000,000,000
5. Short-term accrued expenses	316		-	194,545,000
6. Other current payables	320	V.10	367,877,711,801	360,263,389,505
7. Short-term loans and obligations under finance leases	321	V.11	723,167,133,384	371,739,011,085
8. Bonus and welfare funds	323		5,507,841,761	2,407,956,818
II. Long-term liabilities	**330**		**2,900,564,000,000**	**3,230,372,708,962**
1. Other long-term payables	338	V.10	7,300,000,000	7,300,000,000
2. Long-term loans and obligations under finance leases	339	V.11	2,893,264,000,000	3,223,072,708,962
D. EQUITY	**400**	**V.12**	**3,182,440,497,525**	**3,073,362,713,833**
1. Owner's contributed capital	411		2,121,303,080,000	2,121,303,080,000
- Ordinary shares carrying voting rights	*411a*		*2,121,303,080,000*	*2,121,303,080,000*
2. Share premium	412		3,138,829,914	3,138,829,914
3. Investment and development fund	418		91,212,950,485	91,212,950,485
4. Retained earnings	420		966,785,637,126	857,707,853,434
- Retained earnings accumulated to the prior period	*420a*		*847,994,943,642*	*533,944,193,710*
- Retained earnings of current period	*420b*		*118,790,693,484*	*323,763,659,724*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**7,191,072,171,082**	**7,048,928,876,344**

M.S.D.N: 0300482241 - C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII P.THẠNH MỸ TÂY - TP.HỒ CHÍ MINH

Approved on 28 August 2026

Phung Thi Tham	**Luong Thi Thu Yen**	**Nguyen Van Chinh**
Preparer	**Chief Accountant**	**General Director**

INTERIM SEPARATE STATEMENT OF INCOME
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Current period	Prior period
1. Gross revenue from goods sold and services rendered	**01**	**VI.1**	**7.563.020.568**	**3.861.375.377**
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	**10**		**7.563.020.568**	**3.861.375.377**
4. Cost of sales	11	VI.2	5.963.872.607	3.727.722.313
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	**20**		**1.599.147.961**	**133.653.064**
6. Gain from the sale, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	320.108.674.126	309.769.865.522
8. Financial expenses	23	VI.4	194.760.470.452	186.645.895.073
- In which: Interest expense and other borrowing costs	*24*		*194.760.470.452*	*186.645.895.073*
9. Selling expenses	25		-	-
10. General and administration expenses	26	VI.5	8.164.819.818	5.114.726.485
11. Operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	**30**		**118.782.531.817**	**118.142.897.028**
12. Other income	31		8.161.667	-
13. Other expenses	32		-	35.997.229
14. Profit/(loss) from other activities (40 = 31 - 32)	**40**		**8.161.667**	**(35.997.229)**
15. Accounting profit before tax (50 = 30 + 40)	**50**		**118.790.693.484**	**118.106.899.799**
16. Current corporate income tax expense	51	VI.6	-	-
17. Deferred corporate tax expense/(income)	52		-	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**118.790.693.484**	**118.106.899.799**

M.S.D.N: 0300482241 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII
P.THẠNH MỸ TÂY - TP.HỒ CHÍ MINH

Approved on 28 August 2026

Phung Thi Tham	**Luong Thi Thu Yen**	**Nguyen Van Chinh**
Preparer	**Chief Accountant**	**General Director**

INTERIM SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	**118,790,693,484**	**118,106,899,799**
2. Adjustments for			
Depreciation and amortisation of fixed assets and investment properties	02	295,044,402	322,080,429
Gain from investing, financing activities	05	(320,099,253,499)	(309,769,865,522)
Interest expense and other borrowing costs	06	194,760,470,452	186,645,895,073
3. Foreign exchange loss before movements in working capital	**08**	**(6,253,045,161)**	**(4,694,990,221)**
(Increase)/decrease in receivables	09	(788,762,004)	1,150,106,681
Decrease in inventories	10	-	57,285,426
Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	2,244,207,203	(6,347,536,906)
Decrease/(increase) in deferred expenses	12	497,136,902	(2,889,794,266)
Borrowing costs paid	14	(177,705,007,894)	(132,833,352,755)
Other cash outflows	17	(3,375,388,251)	(3,138,331,000)
Net cash used in operating activities	**20**	**(185,380,859,205)**	**(148,696,613,041)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	-	(80,000,000)
2. Cash outflow for lending, buying debt instruments of other entities	23	(57,970,000,000)	(356,185,000,000)
3. Cash recovered from lending, selling debt instruments of other entities	24	-	414,392,889,814
4. Equity investments in other entities	25	-	(323,035,306,000)
5. Interest earned, dividends and profits received	27	244,221,572,026	186,527,032,805
Net cash from/(used in) investing activities	**30**	**186,251,572,026**	**(78,380,383,381)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	71,848,000,000	745,000,000,000
2. Repayment of borrowings	34	(64,419,680,256)	(516,965,022,648)
Net cash from financing activities	**40**	**7,428,319,744**	**228,034,977,352**
Net increase in cash and cash equivalents (50 = 20 + 30 + 40)	**50**	**8,299,032,565**	**957,980,930**
Cash and cash equivalents at the beginning of the period	**60**	**25,079,624,684**	**14,279,355,620**
Cash and cash equivalents at the end of the period (70 = 50 + 60)	**70**	**33,378,657,249**	**15,237,336,550**

CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII

Approved on 28 August 2026

Phung Thi Tham	**Luong Thi Thu Yen**	**Nguyen Van Chinh**
Preparer	**Chief Accountant**	**General Director**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

I. GENERAL INFORMATION

Structure of ownership

CII Bridges and Roads Investment Joint Stock Company (hereinafter referred to as "the Company") was transformed from Lu Gia Mechanical Company, a state-owned company incorporated in 1978, under Decision No. 8032/QD-UB-KT dated 28 December 1999 of the People's Committee of Ho Chi Minh City. The Company operates under the Enterprise Registration Certificate No. 0300482241 dated 8 March 2000, initially issued by the Department of Finance (formerly the Department of Planning and Investment) of Ho Chi Minh City, and subsequently amended with the latest amendment was the 24th amendment dated 25 December 2025 relating to an increase in charter capital and a change of the Company's head office address.

The Company's Parent company is Ho Chi Minh City Infrastructure Investment Joint Stock Company ("CII"), headquartered at 12th floor, 152 Dien Bien Phu, Thanh My Tay ward, Ho Chi Minh City, Vietnam. As at the end of the period, the ownership interest of CII Group is 54.87%.

The Company's charter capital is VND 2,121,303,080,000, divided equally into 212,130,308 shares, par value per share is VND 10,000.

The Company's head office is located at 21st floor, 152 Dien Bien Phu, Thanh My Tay ward, Ho Chi Minh City, Vietnam.

The Company's international name: is CII Bridges & Roads Investment Joint Stock Company, abbreviated name is CII Bridges and Roads.

The Company's shares are officially listed on the Ho Chi Minh City Stock Exchange, stock code: LGC.

The total number of employees of the Company as at the end of the period and at the beginning of the period was 27 and 26, respectively.

Business sector

The Company operates in various business sectors.

Operating industries and principal activities

Operating industries of the Company: manufacture, repair of electrical equipment; architectural activities and technical consultancy; wholesale of construction materials, other installation equipment, machinery and other machine parts; installation of electrical systems; other business support services; vocational education; real estate business, including ownership, use rights or lease; coastal and ocean freight transport; inland waterway, road freight transport; operation of sports facilities and clubs; advertising; water exploitation, treatment and supply; installation of water supply and drainage systems, heating and air-conditioning systems; demolition; construction of public utility works; construction of railways and roads, residential and non-residential buildings, civil engineering works.

The Company's principal activities are investing in construction and operating in urban technical infrastructure under build-operate-transfer (B.O.T); construction and installation of toll collection equipment systems and maintenance of public works.

Normal operating cycle

The production and business cycle of the Company's investment activity starts from applying for an investment license, carrying out site clearance, and construction until completion. Therefore, the investment activity's business cycle is estimated from 24 months to 60 months.

The production and business cycle of other activities of the Company is normally carried out in a period not exceeding 12 months.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

I. GENERAL INFORMATION (continued)

The Company's structure

As at the end of the period, the Company has investments in the following subsidiaries:

Name	Closing balance				Opening balance				Places of incorporation and operation	Principal activities
		Proportion of ownership interest				Proportion of ownership interest				
	Proportion of voting rights (%)	Total interest (%)	*Direct ownership interest (%)*	*Indirect ownership interest (%)*	Proportion of voting rights (%)	Total interest (%)	*Direct ownership interest (%)*	*Indirect ownership interest (%)*		
1. BOT Trung Luong My Thuan JSC. *(i)*	89%	89%	*89%*	*0%*	89%	89%	*89%*	*0%*	Ho Chi Minh City & Dong Thap Province	Investing in the B.O.T project of Trung Luong - My Thuan expressway construction
2. Ha Noi Highway Construction and Investment	51%	51%	*51%*	*0%*	51%	51%	*51%*	*0%*	Ho Chi Minh City	Investing in B.O.T project of Ha Noi Highway expansion
3. BOT Ninh Thuan Province Co., Ltd.	100%	100%	*100%*	*0%*	100%	100%	*100%*	*0%*	Ho Chi Minh City & Khanh Hoa Province	Investing in B.O.T project of 1A National Road expansion, section through Ninh Thuan Province
4. BOT Rach Mieu Bridge Co., Ltd.	50.36%	50.71%	*50.71%*	*0%*	50.36%	50.71%	*50.71%*	*0%*	Vinh Long Province	Investing in the B.O.T project of Rach Mieu Bridge and expansion of 4 sections of 60 National Road
5. Co Chien Investment Co., Ltd.	51%	51%	*51%*	*0%*	51%	51%	*51%*	*0%*	Ho Chi Minh City & Vinh Long Province	Investing in B.O.T project of Co Chien Bridge
6. Hien An Binh Roads Bridges MTV Co., Ltd.	100%	100%	*100%*	*0%*	100%	100%	*100%*	*0%*	Ho Chi Minh City	Investing in bridges and roads projects
7. Ninh Thuan Investment and Construction Development JSC.	99.99%	99.99%	*99.99%*	*0%*	99.99%	99.99%	*99.99%*	*0%*	Ho Chi Minh City	Investing in B.O.T project of 1A National Road bypass expansion, section through Phan Rang - Thap Cham
8. CII Bridge and Road Management Operation Services JSC.	66.67%	66.67%	*66.67%*	*0%*	66.67%	66.67%	*66.67%*	*0%*	Ho Chi Minh City	Providing infrastructure and toll collection services
9. VRG Infrastructure Investment Co., Ltd. *(invested indirectly through Hien An Binh Roads Bridges MTV Co., Ltd.*	100%	100%	*0%*	*100%*	100%	100%	*0%*	*100%*	Ho Chi Minh City	Investing in the B.O.T project of DT 741 road expansion

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

I. GENERAL INFORMATION (continued)

The Company's structure (continued)

(i) According to the agreement between the Company, CII, and relevant shareholders signed on 8 December 2015, CII will be responsible for all obligations and also enjoy all rights and benefits arising from the equity investment in Trung Luong - My Thuan BOT Joint Stock Company.

Disclosure of information comparability in the interim separate financial statements

The comparative figures are presented in the audited separate financial statements for the year ended 31 December 2025 and reviewed interim separate financial statements for the six-month period ended 30 June 2025.

The Company has applied Circular No. 99/2025/TT-BTC ("Circular 99"), issued by the Ministry of Finance on 27 October 2025, in the preparation and presentation of its interim separate financial statements from 1 January 2026. The Company has applied the changes in accounting policies required by Circular 99 that are applicable to the Company on a prospective basis. The Company has also restated the corresponding comparative information for certain items in accordance with the requirements of Circular 99 *(details are disclosed in Note VII.4)*. Accordingly, the information presented in the interim separate financial statements is comparable.

II. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim separate financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese accounting standards, accounting regimes for enterprises, and legal regulations relating to interim separate financial reporting.

The accompanying interim separate financial statements are not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting period

The Company's accounting period begins on 01 January and ends on 31 December.

The interim accounting period commences on 01 January and ends on 30 June annually.

III. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING REGIME

Application of new guidance on the accounting regime for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance.

III. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING REGIME (continued)

Applied accounting standards and accounting regime

The Company's Board of Management ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises promulgated under the Circular 99, and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of these interim separate financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim separate financial statements, are as follows:

Estimates

The preparation of interim separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises, and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim separate financial statements and the reported amounts of revenues and expenses during the period. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments

Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term deposits at banks, valuable papers (including treasury bills, promissory notes, certificates of deposit), bonds, loans held to maturity for the purpose of earning periodic interest, other held-to-maturity investments or those of a similar nature, and excluding derivative instruments.

Held-to-maturity investments are initially recognised at cost, including the principal amount less (-) any interest received in advance for multiple periods (in the case of held-to-maturity investments with interest received in advance), plus (+) any premium or less (-) any discount.

Subsequent to initial recognition, any discounts and/or premiums are amortised using the straight-line method consistent with the term of the investment, as follows:

- The discount on held-to-maturity investments is amortised over the term of the investment and recognised as finance income in each period;
- The premium on held-to-maturity investments is amortised over the term of the investment and reduces finance income in each period.

The discount or premium is allocated evenly and recognised in the interim separate income statement on a straight-line basis over the term of the investment. Interest received at maturity or periodically is recognised as finance income in the relevant interest periods.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial investments (continued)

Held-to-maturity investments (continued)

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in subsidiaries are initially recognized at cost, including the purchase price and directly attributable costs of the investment such as legal advisory fees, valuation fees, information service fees, brokerage and transaction costs incurred in connection with the investment. The Company recognises as income in the interim separate statement of income its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment. When the investors receive stock dividends, they only record the number of additional shares, not recording an increase in the value of investments and income from stock dividends.

Investments in subsidiaries are carried in the interim separate statement of financial position at cost less provision for impairment of such investments (if any). Provisions for impairment of investments in subsidiaries are made when the investee suffers a loss that may cause the Company to lose its investment capital or when there is reliable evidence of diminution in value of those investments at the closing date. If the investee prepares consolidated financial statements, the basis for making provision is the loss presented in the consolidated financial statements.

An increase or decrease in allowance for diminution in value of investments in subsidiaries at closing date is recognized as financial expense for the period.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for: overdue receivables stated in economic contracts and outstanding receivables which are doubtful of being recovered. Provision for overdue receivables is made based on overdue days in payment of principals following the initial economic contract, exclusive of the debts rescheduling between contracting parties, provision for outstanding receivables is made when the debtor is in bankruptcy or is doing procedures to dissolve, missing, escaped.

An increase or decrease in provision for doubtful debts at the closing date is recognized in expenses for the period.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. The net realisable value represents the estimated selling price less all estimated costs to completion and expenses incurred in marketing, selling, and distribution.

Provision for devaluation of inventories is made in accordance with prevailing accounting regulations, which allow provision to be made for obsolete, damaged, or sub-standard inventories and for those that have costs higher than net realisable values as of the reporting date. The provision for devaluation of obsolete, damaged, or sub-standard inventories is not included in deductible expenses for the calculation of corporate income tax until such inventories are disposed.

An increase or decrease in the provision for devaluation of inventories at the closing date is recognised in the cost of sales in the period.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation, and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs, and any directly attributable costs of bringing the assets to their working condition and location required for them to be capable of operating as intended.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Buildings and structures	10 - 50
Machinery and equipment	7
Motor vehicles, transmissions	5 - 10
Office equipment	3
Others	6

Loss or gain resulting from sales and disposals of tangible fixed assets is recognized in the separate statement of income.

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization. The Company's intangible fixed assets represent the computer software which is amortized using the straight-line method from 5 to 10 years.

Construction in progress

Properties in the course of construction for production, rental, or administrative purposes, or for other purposes, are carried at cost, which includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their use.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including office repair expenses and other types of deferred expenses. These expenditures are allocated to the interim separate income statement using the straight-line basis in accordance with the current prevailing accounting regulations.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim separate statement of income on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services, or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends payable

Dividends payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation and are recognised in the interim separate statement of income in the accounting period.

Borrowings

Borrowings are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings. Other costs directly attributable to the Company's borrowings include appraisal fees, audit fees, loan documentation fees, loan arrangement fees, etc., which are amortised using on a straight-line basis over the term of the borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Borrowing costs (continued)

Borrowing costs incurred during the toll collection period of B.O.T projects are allocated by the proportion of tolling revenue if the Company is the initial investor of the project or recognized at actual cost incurred where projects are acquired from another party by the Company.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares. Share capital is recognised as an increase in the statement of financial position only when the Company is granted an Enterprise Registration Certificate for the increase in its charter capital in accordance with applicable laws.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance. Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:

- The portion allocated to successfully issued shares is offset against share premium.
- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business, or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Profit distribution

Retained earnings is recognized by operating results less (-) current corporate income tax expense and adjustments due to the retrospective application of changes in accounting policies and the retrospective adjustments for material misstatements of prior periods.

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recognition of revenue

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of interim separate statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably. Where the contract stipulates that the buyer is entitled to return the supplied services under specific conditions, revenue is recognized only when those specific conditions no longer exist, and the buyer is not entitled to return the services;
(b) It is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the date of interim separate statement of financial position can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividends and profits from investments are recognised when the Company's right to receive payment has been established. When the investors receive stock dividends, they only record the number of additional shares, not the income from stock dividends.

Sales deductions

Sales deductions include trade discounts, sales allowances, and sales returns.

Sales deductions incurred in the same period of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the end of the reporting period but before the issuance of the interim separate financial statements, the Company recorded as revenue deductions for the period.

Cost of sales

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period. The costs exceeded normal levels of inventory and services are recognized immediately in operating results in the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise, and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Business/Investment cooperation contracts

Business/Investment cooperation contracts are agreements between the Company and its partners by contract to jointly carry out business activities but do not establish independent legal entities and are controlled by one of the parties. Profit sharing for partners is recorded in the interim separate statement of income.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim separate statement of income because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim separate financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation, and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

Related parties

The enterprises, associates, and individuals are considered to be related to the Company if one party has the ability, directly or indirectly through one or more intermediaries, to control over the other party or is under the control of the Company or joint control with the Company; the associates and individuals directly or indirectly holding the voting power over the Company that exercises significant influence over the Company. Related parties may be the key management personnel, the General Director, and officers of the Company. Close family members of any individuals or associates herein or associates of these individuals are also considered related parties.

In considering the relationship of each related party, the substance of the relationship is noted over the legal form.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Closing balance VND	Opening balance (As restated) VND
Bank demand deposits	28,373,565,468	17,072,326,054
VPBank	*23,892,134,001*	*12,498,682,097*
BIDV	*3,840,350,580*	*4,251,564,716*
Other banks and entities	*641,080,887*	*322,079,241*
Cash equivalents	5,005,091,781	8,007,298,630
BIDV	*5,000,000,000*	*8,000,000,000*
Interest income	*5,091,781*	*7,298,630*
Total	**33,378,657,249**	**25,079,624,684**

The cash equivalents represent time deposits with an original maturity of no more than three (03) months.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

2. Short-term trade receivables

	Closing balance		Opening balance	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Trade receivables from related parties *(see Note VII.2)*	3,291,894,008	-	1,467,894,008	-
Electrical Lighting Construction Production Trading JSC.	492,614,181	-	492,614,181	-
Total	**3,784,508,189**	**-**	**1,960,508,189**	**-**

3. Other receivables

	Closing balance		Opening balance	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
a. Other short-term receivables				
Dividend and profit receivables	1,727,474,359,188	-	1,634,136,629,635	-
Supplement capital contributed to the B.O.T project of Trung Luong - My Thuan expressway *(i)*	47,275,800,000	-	47,275,800,000	-
Deposit for share purchase *(ii)*	24,699,376,097	-	25,327,562,977	-
Other receivables	69,000,000	-	14,000,000	-
Total	**1,799,518,535,285**	**-**	**1,706,753,992,612**	**-**
b. Other long-term receivables				
Office rent deposit	716,725,800	-	716,725,800	-
Total other receivables	**1,800,235,261,085**	**-**	**1,707,470,718,412**	**-**
Of which, amounts due from related parties *(see Note VII.2)*	1,775,466,884,988	-	1,682,129,155,435	-

(i) The closing balance represents deposit for purchase of additional shares expected to be issued by Trung Luong - My Thuan BOT Joint Stock Company.

(ii) The closing balance represents the advanced amount to Tuan Loc Construction Investment Corporation for purchase of 1% of the shares in Trung Luong - My Thuan BOT Joint Stock Company currently owned by Tuan Loc, pursuant to the share transfer commitment agreement signed on 25 October 2023. Tuan Loc has committed to transfer the shares within three years from the date of signing the agreement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

4. Deferred expenses

	Closing balance VND	Opening balance VND
a. Short-term deferred expenses		
Land rental expenses	744,309,000	-
b. Long-term deferred expenses		
Expenses related to projects	2,885,676,353	3,604,509,351
Office renovation and repair expenses	1,207,706,249	1,730,319,153
Total	**4,093,382,602**	**5,334,828,504**
Total deferred expenses	**4,837,691,602**	**5,334,828,504**

5. Other current assets

The closing balance represents term deposits with an original maturity of no more than three (03) months, which are used as security for the Company's performance of contracts.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

6. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles, transmissions VND	Office equipment VND	Others tangible fixed assets VND	Total VND
Cost						
Opening balance and closing balance	854,759,656	460,370,000	4,372,682,072	445,705,400	689,488,888	6,823,006,016
Accumulated depreciation						
Opening balance	826,219,152	169,898,445	2,762,397,461	274,915,908	258,558,345	4,291,989,311
Charged for the period	3,568,992	32,883,570	144,204,594	24,046,266	90,340,980	295,044,402
Closing balance	**829,788,144**	**202,782,015**	**2,906,602,055**	**298,962,174**	**348,899,325**	**4,587,033,713**
Net book value						
Opening balance	28,540,504	290,471,555	1,610,284,611	170,789,492	430,930,543	2,531,016,705
Closing balance	**24,971,512**	**257,587,985**	**1,466,080,017**	**146,743,226**	**340,589,563**	**2,235,972,303**

The cost of the Company's tangible fixed assets, which have been fully depreciated but are still in use as at the end of the period and the beginning of the period is VND 2,881,534,990.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

7. Long-term financial investments

a. Investment in subsidiaries

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
BOT Trung Luong - My Thuan JSC.	1,889,009,917,776		-	1,889,009,917,776		-
Ha Noi Highway Construction and Investment JSC.	943,500,000,000		-	943,500,000,000		-
BOT Ninh Thuan Province Co., Ltd.	607,325,833,333		-	607,325,833,333		-
Hien An Binh Roads Bridges MTV Co., Ltd.	659,031,334,454		-	659,031,334,454		-
BOT Rach Mieu Bridge Co., Ltd.	242,278,623,284		-	242,278,623,284		-
Ninh Thuan Investment Construction Development JSC.	219,980,000,000		-	219,980,000,000		-
Co Chien Investment Co., Ltd.	106,590,000,000		-	106,590,000,000		-
CII Bridge and Road Management Operation Services JSC.	20,000,000,000		-	20,000,000,000		-
Total	**4,687,715,708,847**		**-**	**4,687,715,708,847**		**-**

The Company has not been able to determine the recoverable amount of its equity investments in other entities as at the end of the reporting period due to the absence of specific guidance under current regulations on the determination of the recoverable amount of such investments.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

7. Long-term financial investments (continued)

a. Investment in subsidiaries (continued)

The operating status of the subsidiaries is as follows:

Company	Current period	Previous period
BOT Ninh Thuan Province Co., Ltd.	Profitable operations	Profitable operations
Ha Noi Highway Construction and Investment JSC.	Profitable operations	Profitable operations
BOT Trung Luong - My Thuan JSC.	Profitable operations	Profitable operations
BOT Rach Mieu Bridge Co., Ltd.	Loss-making operations	Profitable operations
Co Chien Investment Co., Ltd.	Loss-making operations	Profitable operations
Ninh Thuan Investment Construction Development JSC.	In the process of finalising toll collection	In the process of finalising toll collection
CII Bridge and Road Management Operation Services JSC.	Profitable operations	Profitable operations
Hien An Binh Roads Bridges MTV Co., Ltd.	Profitable operations	Profitable operations

Significant transactions between the Company and its subsidiaries are disclosed in Note VII.2.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

7. Long-term financial investments (continued)

b. Long-term held-to-maturity investments

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
BOT Ninh Thuan Province Co., Ltd.						
- Related party	653,870,448,729	653,870,448,729	-	613,410,833,155	613,410,833,155	-
Tuan Loc Construction Investment Corporation	*1,420,574,507*	*1,420,574,507*	-	*1,370,238,161*	*1,370,238,161*	-
Total	**655,291,023,236**	**655,291,023,236**	**-**	**614,781,071,316**	**614,781,071,316**	**-**

(i) The financial support was provided under agreements and related appendices with a term of five years, maturing on 6 November 2029. This support is intended to fund the subsidiary's operating activities. The applicable interest rate during the period ranges from 10.77% to 11.73% per annum.

(ii) The financial support was made under an agreement with a term of three years from 8 April 2024, for the purpose of funding the payment for 1% shares subscribed in BOT Trung Luong - My Thuan JSC. The applicable interest rate during the period is 8.5% per annum. This financial support is secured by the additional shares acquired, together with all related rights and benefits of Tuan Loc Company in BOT Trung Luong - My Thuan JSC.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

8. Short-term trade payables

	Closing balance VND	Opening balance VND
Lu Gia Mechanical Electric JSC.	3,434,857,499	3,434,857,499
Tuan Loc Construction Investment Corporation	3,000,000,000	3,000,000,000
Other suppliers	1,881,408,386	1,865,853,466
Total	**8,316,265,885**	**8,300,710,965**

9. Taxes and amounts receivable, payable to the State budget

	Opening balance VND	Payable during the period VND	Payment during the period VND	Closing balance VND
a. Receivables				
Corporate income tax	1,177,431,555	-	-	1,177,431,555
Out-of-provincial value added tax	489,865,770	-	-	489,865,770
Total	**1,667,297,325**	**-**	**-**	**1,667,297,325**
b. Payables				
Personal income tax	811,741,596	1,920,571,376	1,775,601,246	956,711,726
Land tax	-	1,488,618,000	744,309,000	744,309,000
Total	**811,741,596**	**3,409,189,376**	**2,519,910,246**	**1,701,020,726**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

10. Other payables

	Closing balance VND	Opening balance VND
a. Other current payables		
Recovery of investment capital *(i)*	219,980,000,000	219,980,000,000
Profits received in advance *(ii)*	109,549,509,355	109,549,509,355
Payables on cost of capital	30,985,038,010	28,120,669,045
Remuneration of Board of Directors	3,814,217,094	2,565,621,128
Other payables	3,548,947,342	47,589,977
Total	**367,877,711,801**	**360,263,389,505**
b. Other long-term payables		
Receipts on behalf of another	7,300,000,000	7,300,000,000
Total other payables	**375,177,711,801**	**367,563,389,505**
Of which, amounts due to related parties *(see Note VII.2)*	360,514,547,365	357,650,178,400

(i) The balance represents the return of investment capital in Ninh Thuan Investment Construction Development JSC., the subsidiary implemented investment project to expand the National Highway 1A bypass through Phan Rang-Thap Cham City, Ninh Thuan Province under B.O.T contract. This amount will be recognized as a decrease in the investment cost of this subsidiary when the subsidiary finalizes toll value and completes procedures of reducing its charter capital.

(ii) The closing balance represents advances received for profit distribution from BOT Rach Mieu Bridge Co., Ltd. This amount will be recognized in the Company's separate statement of profit or loss upon the issuance of an official decision on profit distribution.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

11. Loans and obligations under finance lease

a. Short-term loans and obligations under finance lease

	Closing balance VND	Arising during the period		Opening balance VND
		Increase VND	Decrease VND	
CII - Parent company	310,922,311,669	92,945,552,084	181,818,834	218,158,578,419
Current portion of long-term loans *(see Note b)*	412,244,821,715			153,580,432,666
Total	**723,167,133,384**	**92,945,552,084**	**181,818,834**	**371,739,011,085**

The details of financial support from the Parent Company at the end of the period include:

- The financial support for business cooperation under contract No. 23/2020/HDHT-CII dated 21 July 2020 and appendices that will be matured on 21 July 2026 and have no collaterals, the applicable interest rate during the period is 11.5% per annum. The balance at the end of the period is VND 293,819,755,214.

- The financial support was for investing in BOT Trung Luong - My Thuan JSC. and lending to Tuan Loc Construction Investment Corporation following contract No. 27/2015/HD-CII dated 13 April 2015 and appendices, which will mature on 13 April 2027. The applicable interest rate during the period is 11.5% per annum; the collateral is shares of Trung Luong - My Thuan owned by Tuan Loc Construction Investment Corporation. The balance as at the end of the period amounted to VND 6,302,556,455.

- The financial support was for investing in BOT Trung Luong - My Thuan JSC. under contract No. 15/2020/HD-CII dated 13 April 2020 and appendices, which will mature on 13 April 2027 and have no collaterals. The applicable interest rate during the period is 11.5% per annum. The balance as at the end of the period amounted to VND 10,800,000,000.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

11. Loans and obligations under finance lease (continued)

b. Long-term loans and obligations under finance lease

	Closing balance VND	Arising during the period Increase VND	Arising during the period Decrease VND	Opening balance (As restated) VND
Investment cooperation with related parties *(see Note VII.2)*	3,305,508,821,715	14,191,093,593	85,335,413,506	3,376,653,141,628
Less: Amount due for settlement in 12 months	(412,244,821,715)			(153,580,432,666)
Total	**2,893,264,000,000**	**14,191,093,593**	**85,335,413,506**	**3,223,072,708,962**

The details of the balances of investment cooperation arrangements with related parties are as follows:

Creditors	Closing balance	Credit duration	Maturity date	Interest rate	Loan purposes	Collaterals
CII E&C *(i)*	1,297,585,471,010	From 01/07/2023 to 31/12/2031		10.9% - 11.5%/p.a	Finance for Trung Luong - My Thuan Expressway B.O.T project phase 1	None collaterals
Dien Bien Phu Building Investment Co., Ltd. *(i)*	896,250,000,000	8 years	15/01/2032	11.5% - 11.7%/p.a	Finance for 1A National Road expansion Ninh Thuan province project	None collaterals
Khu Bac Thu Thiem Co., Ltd. *(i)*	854,481,548,150	10 years	25/08/2033	9.5%/p.a	Finance for Ha Noi Highway project	None collaterals
CII Invest *(ii)*	257,191,802,555		30/09/2026	11.5%/p.a	Finance for Trung Luong - My Thuan Expressway B.O.T project phase 1	None collaterals
	3,305,508,821,715					

(i) According to the contracts signed by the Company and these related parties, capital contributing parties will receive profit distributions from the project or a value that is agreed between the parties at each time of payment.

(ii) The cooperation capital received for investment in Trung Luong - My Thuan BOT Joint Stock Company, corresponding to a 40% interest, with CII Invest (previously cooperation with CII Company).

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

11. Loans and obligations under finance lease (continued)

b. Long-term loans and obligations under finance lease (continued)

The repayment schedule of investment cooperation is as follows:

	Closing balance VND	Opening balance VND
Within one year	412,244,821,715	153,580,432,666
In the second year	372,615,000,000	192,490,000,000
In the third to the fifth year inclusive	2,520,649,000,000	2,723,082,000,000
After five years	-	307,500,708,962
	3,305,508,821,715	**3,376,653,141,628**
Less: Amount due for settlement in 12 months	(412,244,821,715)	(153,580,432,666)
Total	**2,893,264,000,000**	**3,223,072,708,962**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

12. Owner's equity

a. Movement in owner's equity

	Owner's contributed capital	Share premium	Investment and development fund	Retained earnings	Total
For the period from 01 January 2025 to 30 June 2025					
Opening balance	**1,928,547,650,000**	**3,657,748,096**	**91,212,950,485**	**773,000,154,590**	**2,796,418,503,171**
Profit for the period	-	-	-	118,106,899,799	118,106,899,799
Appropriation to bonus and welfare fund	-	-	-	(6,104,194,304)	(6,104,194,304)
Appropriation to remuneration of Boards of Directors and Supervisory	-	-	-	(1,526,048,576)	(1,526,048,576)
Closing balance	**1,928,547,650,000**	**3,657,748,096**	**91,212,950,485**	**883,476,811,509**	**2,906,895,160,090**
For the period from 01 July 2025 to 31 December 2025					
Opening balance	**1,928,547,650,000**	**3,657,748,096**	**91,212,950,485**	**883,476,811,509**	**2,906,895,160,090**
Capital contributed in the period	192,755,430,000	(518,918,182)	-	-	192,236,511,818
Profit for the period	-	-	-	205,656,759,925	205,656,759,925
Dividend paid	-	-	-	(231,425,718,000)	(231,425,718,000)
Closing balance	**2,121,303,080,000**	**3,138,829,914**	**91,212,950,485**	**857,707,853,434**	**3,073,362,713,833**
For the period from 01 January 2026 to 30 June 2026					
Opening balance	**2,121,303,080,000**	**3,138,829,914**	**91,212,950,485**	**857,707,853,434**	**3,073,362,713,833**
Profit for the period	-	-	-	118,790,693,484	118,790,693,484
Appropriation to bonus and welfare fund	-	-	-	(6,475,273,194)	(6,475,273,194)
Appropriation to remuneration of Boards of Directors and Supervisory	-	-	-	(3,237,636,598)	(3,237,636,598)
Closing balance	**2,121,303,080,000**	**3,138,829,914**	**91,212,950,485**	**966,785,637,126**	**3,182,440,497,525**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

12. Owner's equity (continued)

b. Shares

	Closing balance Shares	Opening balance Shares
Number of shares authorized to be issued	212,130,308	212,130,308
Number of shares issued to the public	212,130,308	212,130,308
+ Ordinary shares	212,130,308	212,130,308
Number of outstanding shares in circulation	212,130,308	212,130,308
+ Ordinary shares	212,130,308	212,130,308
Par value is of VND 10,000/share	-	-

c. Dividends

At the 2025 Annual General Meeting of Shareholders held on 24 April 2026, the shareholders approved a cash dividend distribution of 17%, from the 2025 profit after tax, comprising 9% from the 2025 profit after tax and 8% from undistributed profit after tax of prior years. As at the date of issuance of these interim separate financial statements, the Company had not yet determined the record date or distributed the dividends to shareholders. The Annual General Meeting of Shareholders also approved a dividend distribution plan for 2026 at an expected rate of 10% to 12% of the 2026 profit after tax.

13. Off interim separate statement of financial position items

	Closing balance VND	Opening balance VND
Bad debts written off	34,424,863,766	34,424,863,766

The Company has recognised provisions for long-outstanding doubtful debts in accordance with prevailing regulations. After undertaking all necessary collection measures, the Company assessed and determined that certain receivables were deemed irrecoverable and, accordingly, derecognised the related impairment provisions. Significant doubtful debts written off included:

- A receivable of VND 10,432,603,510 arising from an advance payment for the acquisition of an investment from a counterparty that had become insolvent; and
- Receivables of VND 23,142,260,256 arising from construction works performed for certain counterparties that are currently uncontactable.

The Company will continue to pursue recovery of these written-off receivables; any subsequent recoveries will be recognised as other income in the period in which they are collected.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF INCOME

1. Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from services rendered	7,563,020,568	3,861,375,377
Of which, revenue from transactions with related parties *(see Note VII.2)*	7,121,512,860	3,861,375,377

2. Cost of sales

	Current period VND	Prior period VND
Cost of services rendered	5,963,872,607	3,727,722,313

3. Financial income

	Current period VND	Prior period VND
Dividends and profits received	285,228,797,471	262,168,746,420
Interest income from bank deposits and loans	34,879,876,655	47,601,119,102
Total	**320,108,674,126**	**309,769,865,522**
Of which, financial income from transactions with related parties *(see Note VII.2)*	319,962,714,415	309,429,980,917

4. Financial expenses

	Current period VND	Prior period VND
Borrowing costs	194,760,470,452	186,645,895,073
Of which, financial expenses from transactions with related parties *(see Note VII.2)*	194,760,470,452	186,460,508,771

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF INCOME (continued)

5. General and administration expenses

	Current period VND	Prior period VND
Administrative staff expenses	4,632,782,033	2,136,393,405
Office tools and supplies	174,530,233	442,120,525
Depreciation and amortisation	201,662,004	204,995,337
Outsourced services	1,966,053,696	1,188,680,516
Other monetary expenses	1,189,791,852	1,142,536,702
Total	**8,164,819,818**	**5,114,726,485**
Of which, general and administration expenses from transactions with related parties *(see Note VI!.2)*	401,622,593	878,275,361

6. Current corporate income tax expense

	Current period VND	Prior period VND
Accounting profit before tax	**118,790,693,484**	**118,106,899,799**
Adjustment for taxable income		
Add back: Non-deductible expenses	76,243,271,921	61,872,060,301
Dividends and profits received	(285,228,797,471)	(262,168,746,420)
Assessable loss	**(90,194,832,066)**	**(82,189,786,320)**
Normal tax rate	20%	20%
Current corporate income tax expense	-	-

VII. OTHER INFORMATION

1. Operating lease commitments

	Current period VND	Prior period VND
Minimum lease payments under operating leases recognised in the income statement for the period	401,622,593	878,275,361

At the end of the period, the Company enters into the outstanding commitment under non-cancellable operating lease, which fall due as follows:

	Closing balance VND	Opening balance VND
On demand	2,866,903,200	2,866,903,200
In the second to fifth year inclusive	1,610,706,368	3,044,157,968
Total	**4,477,609,568**	**5,911,061,168**

Operating lease payments represent the total rental payments for office space and utility services located 152 Dien Bien Phu, Thanh My Tay Ward, Ho Chi Minh City. The lease agreement was entered into for a term of three years commencing on 2 January 2026.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

VII. OTHER INFORMATION (continued)

2. Related parties

Related parties	Relationship
Ho Chi Minh City Infrastructure Investment JSC. ("CII")	Parent company
BOT Ninh Thuan Province Co., Ltd.	Subsidiary
Ha Noi Highway Construction and Investment JSC.	Subsidiary
BOT Trung Luong - My Thuan JSC.	Subsidiary
BOT Rach Mieu Bridge Co., Ltd.	Subsidiary
Co Chien Investment Co., Ltd.	Subsidiary
Ninh Thuan Investment Construction Development JSC.	Subsidiary
CII Bridge and Road Management Operation Services JSC.	Subsidiary
Hien An Binh Roads Bridges MTV Co., Ltd.	Subsidiary
VRG Infrastructure Investment Co., Ltd.	Indirectly invested subsidiary
577 Investment Corporation ("NBB")	Inter-group company
Khu Bac Thu Thiem Company Limited	Inter-group company
Dien Bien Phu Building Investment Company Limited	Inter-group company
Binh Trieu Road Bridge Construction and Investment JSC.	Inter-group company
Sai Gon Long Khanh Green City Company Limited *(i)*	Inter-group company
Sai Gon Bridge Co., Ltd.	Inter-group company
BOT Saigon - My Thuan Expressway Company Limited	Inter-group company
CII Trading Investment Limited Liability Company ("CII Invest")	Inter-group company
CII Engineering and Construction JSC. ("CII E&C")	Inter-group company
CII Services and Investment One Member Limited Liability Company	Inter-group company
CII Public–Private Partnership Limited Liability Company	Inter-group company
Trung Bo Infrastructure Co., Ltd.	Inter-group company
Hung Thanh Construction - Trading - Service - Manufacturing Company Limited	Inter-group company
Huong Tra Company Limited	Inter-group company
Quang Ngai Mineral Investment Joint Stock Company	Inter-group company
Tam Phu Investment & Construction Co.,Ltd	Associate company of the group
Board of Directors and Board of Management	Key management personnel

(i) Sai Gon Long Khanh Green City Co.,Ltd. was dissolved on 22 June 2026 and was no longer a related party of the Company from that date.

The significant balances with related parties as at the end of the reporting period are as follows

	Closing balance VND	Opening balance VND
Short-term trade receivables		
BOT Ninh Thuan Province Co., Ltd.	1,500,000,000	-
BOT Rach Mieu Bridge Co., Ltd.	1,143,894,008	1,143,894,008
CII Public–Private Partnership LLC.	648,000,000	-
Ha Noi Highway Construction and Investment JSC.	-	324,000,000
Total	**3,291,894,008**	**1,467,894,008**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

The significant balances with related parties as at the end of the reporting period are as follows (continued)

	Closing balance VND	Opening balance VND
Long-term held-to-maturity investments		
BOT Ninh Thuan Province Co., Ltd.	653,870,448,729	613,410,833,155
Other short - term receivables		
Dividend and profit receivables	1,727,474,359,188	1,634,136,629,635
BOT Ninh Thuan Province Co., Ltd.	*738,083,839,607*	*512,668,380,961*
Ha Noi Highway Construction and Investment JSC.	*559,819,593,042*	*566,929,713,046*
Hien An Binh Roads Bridges MTV Co., Ltd.	*267,506,081,732*	*286,192,742,907*
BOT Trung Luong - My Thuan JSC.	*153,378,540,781*	*259,659,488,695*
CII Bridge and Road Management Operation Services JSC.	*8,686,304,026*	*8,686,304,026*
Other receivables	47,275,800,000	47,275,800,000
BOT Trung Luong - My Thuan JSC.	*47,275,800,000*	*47,275,800,000*
Total other short - term receivables	**1,774,750,159,188**	**1,681,412,429,635**
Other long - term receivables		
Dien Bien Phu Building Investment Co., Ltd.	716,725,800	716,725,800
Short-term advance from customers		
Ninh Thuan Investment Construction Development JSC.	-	476,098,580
Other payables		
Recovery of investment capital		
Ninh Thuan Investment Construction Development JSC.	*219,980,000,000*	*219,980,000,000*
Profits received in advance		
BOT Rach Mieu Bridge Co., Ltd.	*109,549,509,355*	*109,549,509,355*
Interest payable		
CII	*30,985,038,010*	*28,120,669,045*
Total	**360,514,547,365**	**357,650,178,400**
Loans and obligations under finance leases		
Short-term loans and obligations under finance leases		
CII	*310,922,311,669*	*218,158,578,419*
Long-term loans and obligations under finance leases		
CII Engineering and Construction JSC.	*1,297,585,471,010*	*1,349,933,198,949*
Dien Bien Phu Building Investment Co., Ltd.	*896,250,000,000*	*926,250,000,000*
Khu Bac Thu Thiem Company Limited	*854,481,548,150*	*857,469,233,717*
CII Trading Investment Limited Liability Compan	*257,191,802,555*	*243,000,708,962*
Total	**3,616,431,133,384**	**3,594,811,720,047**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

Details of significant transactions with related parties during the period are as follows

	Current period VND	Prior period VND
Gross revenue from goods sold and services rendered		
BOT Ninh Thuan Province Co., Ltd.	3,580,825,990	1,719,604,209
CII	1,027,777,778	26,697,530
VRG Infrastructure Investment Co., Ltd.	980,181,818	1,018,710,000
Ha Noi Highway Construction and Investment JSC.	600,000,000	600,000,000
CII Public–Private Partnership Limited Liability Com	600,000,000	-
Co Chien Investment Co., Ltd.	272,727,274	436,363,638
577 Investment Corporation	60,000,000	60,000,000
Total	**7,121,512,860**	**3,861,375,377**
Financial income		
Dividends and profits received	285,228,797,471	262,168,746,420
BOT Ninh Thuan Province Co., Ltd.	*225,415,458,646*	*164,380,352,809*
Hien An Binh Roads Bridges MTV Co., Ltd.	*34,313,338,825*	*16,338,761,124*
Ha Noi Highway Construction and Investment JSC.	*25,500,000,000*	*79,858,421,880*
Co Chien Investment Co., Ltd.	-	*1,530,000,000*
CII Bridge and Road Management Operation Services JSC.	-	*61,210,607*
Interest income from investment cooperation and lc	34,733,916,944	47,261,234,497
BOT Ninh Thuan Province Co., Ltd.	*34,733,916,944*	*21,920,126,265*
CII	-	*25,341,108,232*
Total	**319,962,714,415**	**309,429,980,917**
Financial expenses		
CII Engineering and Construction JSC.	73,691,127,290	72,613,068,007
Dien Bien Phu Building Investment Co., Ltd.	52,431,095,890	51,072,609,589
Khu Bac Thu Thiem Company Limited	40,349,068,898	41,567,188,563
CII Trading Investment Limited Liability Company	14,191,093,593	19,074,804,448
CII	14,098,084,781	2,132,838,164
Total	**194,760,470,452**	**186,460,508,771**

In addition to the transactions disclosed above, the Company also entered into the following significant transactions with related parties during the period:

	Current period VND	Prior period VND
CII		
Cash outflow for lendings	-	17,185,000,000
Cash recovered from lendings	-	394,392,889,814
Proceeds from borrowings	71,848,000,000	-
Repayment of borrowings	181,818,834	-
BOT Ninh Thuan Province Co., Ltd.		
Cash outflow for lendings	57,970,000,000	74,000,000,000
Cash recovered from lendings	-	20,000,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

Details of significant transactions with related parties during the period are as follows (continued)

	Current period VND	Prior period VND
Ha Noi Highway Construction and Investment JSC.		
Profit received	32,610,120,004	44,987,727,683
Hien An Binh Roads Bridges MTV Co., Ltd.		
Capital contribution	-	323,000,000,000
Dividends received	53,000,000,000	10,185,000,000
CII Bridge and Road Management Operation Services JSC.		
Purchase services	-	2,377,722,220
Khu Bac Thu Thiem Company Limited		
Repayment of investment cooperation	437,685,567	8,718,351,364
CII Engineering and Construction JSC.		
Cash received from investment cooperation	-	480,000,000,000
Repayment of investment cooperation	39,800,175,855	12,547,654,594
Dien Bien Phu Building Investment Company Limited		
Repayment of investment cooperation	24,000,000,000	17,000,000,000
Purchase services	1,160,927,256	1,475,036,046
CII Trading Investment Limited Liability Company		
Repayment of investment cooperation	-	480,000,000,000
BOT Trung Luong - My Thuan JSC.		
Dividends received	106,280,947,914	66,037,666,646

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

Remunerations for the Board of Directors and Board of Supervisory during the period

Full name	Title	Current period VND	Prior period VND
Board of Directors			
Mr. Nguyen Van Thanh	Chairman	287,073,000	167,707,286
Mr. Jose Ma. Kamantigue Lim	Vice Chairman	112,296,000	-
Mr. Rodrigo Emmanuel Franco	Vice Chairman	117,362,000	134,165,829
Mr. Le Quoc Binh	Member	191,382,000	111,804,858
Mr. Nguyen Van Chinh	Member	191,382,000	111,804,858
Mr. Francis Gerard Elizaga Aberilla	Member	191,382,000	111,804,858
Mr. Le Van Nam	Independent member	191,382,000	111,804,858
Mr. Luis Soriano Reñon	Independent member	93,604,000	-
Mr. Christopher Daniel C. Lizo	Independent member	97,778,000	111,804,858
Mr. Dang Quang Phuc	Secretary	57,414,000	33,541,455
Total		**1,531,055,000**	**894,438,860**
Board of Supervisory			
Ms. Nguyen Thi Hong Hanh	Head of the Board	153,105,000	89,443,886
Ms. Duong Thi Long Nghi	Member	114,829,000	67,082,915
Ms. Luong Kim Dien An	Member	114,829,000	67,082,915
Total		**382,763,000**	**223,609,716**

Salary, allowance, and other benefit in kind paid to the Board of Management during the period:

Full name	Title	Current period VND	Prior period VND
Mr. Nguyen Van Chinh	General Director	1,416,400,000	1,059,538,734
Mr. Nguyen Duy Minh	Deputy General Director	1,104,400,000	462,552,722
Mr. Francis Gerard Elizaga Aberilla	Deputy General Director	756,400,000	639,452,307
Ms. Luong Thi Thu Yen	Chief Accountant	443,400,000	338,737,500
Total		**3,720,600,000**	**2,500,281,263**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

VII. OTHER INFORMATION (continued)

3. Supplementing information for the items presented in the interim separate statement of cash flows

	Current period VND	Prior period VND
Equity investments in other entities (Code 25)		
Investment in subsidiaries	-	323,035,306,000
Proceeds from borrowings during the period (Code 33)		
Proceeds from borrowings and investment cooperation from intra-group companies	71,848,000,000	745,000,000,000
Repayment of borrowings during the period (Code 34)		
Repayment of borrowings and investment cooperation for intra-group companies	64,419,680,256	516,965,022,648

4. Comparative figures

As disclosed in Note III, from 1 January 2026, the Company has adopted the Circular No. 99 in the preparation and presentation of the interim separate financial statements. Accordingly, certain prior-period figures have been reclassified in accordance with the guidance of the Circular 99 to ensure comparability with those of the current period, as follows:

SEPARATE STATEMENT OF FINANCIAL POSITION
As at 31 December 2025

Unit: VND

Codes	Items		As previously reported	Restated	As restated
112	Cash equivalents	(1)	9,500,000,000	(1,492,701,370)	8,007,298,630
135	Other short-term receivables	(1) & (2)	1,727,031,205,027	(20,277,212,415)	1,706,753,992,612
165	Other short-term assets	(1)	-	1,500,000,000	1,500,000,000
215	Long-term loan receivables	(3)	594,511,157,531	(594,511,157,531)	(*)
265	Long-term held-to-maturity investments	(3)	-	614,781,071,316	614,781,071,316
320	Other current payables	(4)	513,843,822,171	(153,580,432,666)	360,263,389,505
321	Short-term loans and obligations under finance leases	(4)	218,158,578,419	153,580,432,666	371,739,011,085
338	Other long-term payables	(4)	3,230,372,708,962	(3,223,072,708,962)	7,300,000,000
339	Long-term loans and obligations	(4)	-	3,223,072,708,962	3,223,072,708,962

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
For the six-month period ended 30 June 2026

VII. OTHER INFORMATION (continued)

4. Comparative figures (continued)

(*) Items in the separate statement of financial position no longer presented following the adoption of Circular No. 99/2025/TT-BTC.

(1) Reclassification:
- Bank deposits pledged or restricted to secure the Company's contractual performance and certain other financial obligations to other current assets; and
- Interest receivables on cash equivalents were reclassified from other short-term receivables to cash equivalents.

(2) Reclassification interest receivables on cash equivalents were reclassified from other short-term receivables to cash equivalents.

(3) Reclassification of long-term loan receivables to long-term held-to-maturity investments.

(4) Reclassification of payables under investment cooperation contracts to loans and obligations under finance lease.

5. Subsequent events

On 6 July 2026, the Company approved Decision No. 08/2026 on the reduction of charter capital of Hien An Binh Roads Bridges MTV Co., Ltd. from VND 610 billion to VND 287 billion. On 7 July 2026, the Company recovered the entire reduced capital contribution of VND 323 billion and completed the reduction of its investment in this subsidiary.

Other than the events stated above, no significant events occurring after the end of the reporting period and up to the date of this report which require adjustments or disclosures in the interim separate financial statements.

CÔNG TY
CỔ PHẦN ĐẦU TƯ
CẦU ĐƯỜNG
CII

Approved on 28 August 2026

Phung Thi Tham Preparer	Luong Thi Thu Yen Chief Accountant	Nguyen Van Chinh General Director