CII BRIDGES AND ROADS INVESTMENT JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS
Quarter 3/2026

CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII

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Ho Chi Minh City, October 2026

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 September 2026

Unit: VND

ASSETS	Codes	Notes	30/09/2026	01/01/2026 (Restated)
A. CURRENT ASSETS	**100**		**1,301,750,946,969**	**1,884,949,077,535**
I. Cash and cash equivalents	**110**	**VI.1**	**187,734,503,064**	**382,243,876,452**
1. Cash	111		158,887,832,201	151,466,190,221
2. Cash equivalents	112		28,846,670,863	230,777,686,231
II. Short-term financial investments	**120**		**715,131,449,645**	**1,068,640,073,130**
1. Held-to-maturity investments	123	VI.2	740,214,437,989	1,093,723,061,474
2. Provision for held-to-maturity investments	124	VI.3	(25,082,988,344)	(25,082,988,344)
III. Short-term receivables	**130**		**375,228,795,534**	**408,580,002,774**
1. Short-term trade receivables	131	VI.4	12,244,328,228	13,302,157,125
2. Short-term advances to suppliers	132	VI.5	20,317,599,502	18,846,680,501
3. Other short-term receivables	135	VI.6	413,515,037,027	441,114,796,101
4. Provision for short-term doubtful debts	136	VI.7	(70,848,169,223)	(64,683,630,953)
IV. Inventories	**140**		**1,149,128,818**	**1,020,461,985**
1. Inventories	141	VI.8	1,149,128,818	1,020,461,985
V. Other short-term assets	**160**		**22,507,069,908**	**24,464,663,194**
1. Short-term prepayments	161	VI.9	1,213,078,477	380,442,416
2. Value added tax deductibles	162		17,810,416,927	20,640,539,919
3. Taxes and other receivables from the State budget	163	VI.19	1,983,574,504	1,943,680,859
4. Other short-term assets	165	VI.10	1,500,000,000	1,500,000,000
B. NON-CURRENT ASSETS	**200**		**21,325,687,315,357**	**21,605,487,027,951**
I. Long-term receivables	**210**		**1,742,219,802,197**	**1,682,085,495,808**
1. Long-term loan receivables	215	VI.6	1,742,219,802,197	1,682,085,495,808
II. Fixed assets	**220**		**14,768,393,569,510**	**15,284,340,351,895**
1. Tangible fixed assets	221	VI.11	10,759,439,780	9,347,600,524
- Cost	*222*		46,451,620,915	45,044,591,551
- Accumulated depreciation	*223*		(35,692,181,135)	(35,696,991,027)
2. Intangible fixed assets	227	VI.12	14,757,634,129,730	15,274,992,751,371
- Cost	*228*		19,266,773,968,337	19,249,354,835,216
- Accumulated amortisation	*229*		(4,509,139,838,607)	(3,974,362,083,845)
III. Long-term assets in progress	**250**		**399,598,000**	**1,814,895,263**
1. Long-term construction in progress	252	VI.13	399,598,000	1,814,895,263
IV. Long-term financial investments	**260**		**1,446,159,832**	**1,370,238,161**
1. Held-to-maturity investments	265	VI.2	1,446,159,832	1,370,238,161
V. Other long-term assets	**270**		**4,813,228,185,818**	**4,635,876,046,824**
1. Long-term prepayments	271	VI.9	4,386,864,727,225	4,176,581,083,143
2. Deferred tax assets	272	VI.14	239,638,035,919	247,395,738,552
3. Goodwill	279	VI.15	186,725,422,674	211,899,225,129
TOTAL ASSETS (270 = 100 + 200)	**280**		**22,627,438,262,326**	**23,490,436,105,486**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
As at 30 September 2026

Unit: VND

RESOURCES	Codes	Notes	30/09/2026	01/01/2026 (Restated)
C. LIABILITIES	**300**		**16,083,373,842,922**	**17,319,464,532,476**
I. Current liabilities	**310**		**2,353,397,130,666**	**2,145,738,025,476**
1. Short-term trade payables	311	VI.16	221,832,983,631	342,730,030,525
2. Short-term advances from customers	312	VI.17	5,182,912,609	256,726,111
3. Dividends, interest payable	313	VI.18	531,598,548,976	581,178,617,560
4. Taxes and amounts payable to the State budget	314	VI.19	39,116,583,535	42,109,042,467
5. Payables to employees	315		21,439,520,247	28,496,753,616
6. Short-term accrued expenses	316	VI.20	68,359,347,853	83,182,987,397
7. Short-term unearned revenue	319		178,318,171	-
8. Other current payables	320	VI.21	43,967,059,468	49,265,560,271
9. Short-term loans and obligations	321	VI.22	1,416,711,601,881	1,012,649,011,085
10. Bonus and welfare funds	323		5,010,254,295	5,869,296,444
II. Long-term liabilities	**330**		**13,729,976,712,256**	**15,173,726,507,000**
1. Other long-term payables	338	VI.21	8,612,091,258	8,612,091,258
2. Long-term loans and obligations under finance leases	339	VI.22	13,589,873,374,325	15,023,889,664,629
3. Deferred tax liabilities	342	VI.14	131,491,246,673	141,224,751,113
D. EQUITY	**400**	VI.23	**6,544,064,419,404**	**6,170,971,573,010**
1. Owners' 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		106,028,174,597	106,028,174,597
4. Retained earnings	420		2,388,324,887,549	2,160,611,664,246
- Retained earnings accumulated to the prior year end	*420a*		2,149,848,154,454	1,650,228,489,623
- Retained earnings of the current year	*420b*		238,476,733,095	510,383,174,623
5. Non-controlling interests	429		1,925,269,447,344	1,779,889,824,253
TOTAL RESOURCES (440 = 300 + 400)	**440**		**22,627,438,262,326**	**23,490,436,105,486**

CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII

Approved on 29 October 2026

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

CONSOLIDATED STATEMENT OF INCOME

Quarter 3/2026 and For the period ended 30 September 2026

Unit: VND

ITEMS	Codes	Note	Quarter 3/2026	Quarter 3/2025	Cumulative 2026	Cumulative 2025
1. Gross revenue from goods sold and services	**01**	VII.1	**769,022,530,096**	**697,157,041,034**	**2,199,431,880,498**	**2,025,372,546,775**
2. Deductions	02	VII.1	20,177,707,101	25,612,278,936	60,533,121,303	76,836,836,808
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	**10**	VII.1	**748,844,822,995**	**671,544,762,098**	**2,138,898,759,195**	**1,948,535,709,967**
4. Cost of sales	11	VII.2	279,746,349,807	270,233,562,149	741,495,232,274	726,090,681,185
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	**20**		**469,098,473,188**	**401,311,199,949**	**1,397,403,526,921**	**1,222,445,028,782**
6. Gain from the sale, liquidation of investment properties	21					
7. Financial income	22	VII.3	55,542,800,439	83,569,425,113	146,765,398,983	315,227,429,379
8. Financial expenses	23	VII.4	293,190,039,269	251,606,993,218	878,914,512,845	725,216,096,832
- In which: Interest expense and other borrowing costs	*24*		*293,190,039,269*	*251,606,993,218*	*878,914,512,845*	*725,216,096,832*
9. Selling expenses	25	VII.5	29,084,696,106	33,267,977,944	85,575,654,429	94,816,145,746
10. General and administration expenses	26	VII.6	35,283,123,041	37,604,881,052	114,142,585,793	114,590,622,036
11. Sharing profit from associates, joint ventures	27					
12. **Operating profit [30 = 20 + (21 - 22) + 24 - (25 + 26)]**	**30**		**167,083,415,211**	**162,400,772,848**	**465,536,172,837**	**603,049,593,547**
13. Other income	31	VII.7	1,119,795	6,904,461,570	897,525,360	6,978,991,299
14. Other expenses	32	VII.8	62,440,766	88,363,074	216,906,859	398,037,821
15. **Loss from other activities (40 = 31 - 32)**	**40**		**(61,320,971)**	**6,816,098,496**	**680,618,501**	**6,580,953,478**
16. Accounting profit before tax (50 = 30 + 40)	**50**		**167,022,094,240**	**169,216,871,344**	**466,216,791,338**	**609,630,547,025**
17. Current corporate income tax expense	51	VII.9	19,785,125,242	13,153,171,205	58,826,836,959	49,944,910,304
18. Deferred corporate tax income	52	VI.13	(1,142,627,321)	(1,088,055,898)	(1,975,801,807)	(12,317,960,846)
19. **Net profit after corporate income tax (60 = 50 - 51 -**	**60**		**148,379,596,319**	**157,151,756,037**	**409,365,756,186**	**572,003,597,567**
20. Profit attributable to owners of parent	61		90,240,111,332	105,764,016,232	238,476,733,095	410,733,673,722
21. Profit attributable to non-controlling interests	62		58,139,484,987	51,387,739,805	170,889,023,091	161,269,923,845
22. **Basic earnings per share**	**70**	**VII.10**	**417**	**541**	**1,099**	**2,107**
23. **Diluted earnings per share**	**71**	**VII.10**	**417**	**541**	**1,099**	**2,107**

Approved on 29 October 2026

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

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

For the period ended 30 September 2026

Unit: VND

ITEMS	Codes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	**466,216,791,338**	**609,630,547,025**
2. Adjustments for			
Depreciation, amortisation of fixed assets and goodwill	02	561,792,947,325	546,852,792,149
Provisions	03	6,164,538,270	9,228,926,096
Gain from investing, financing activities	05	(38,906,518,439)	(67,019,382,109)
Interest expense and other borrowing costs	06	878,914,512,845	725,216,096,832
Other adjustments	07	(47,325,759,241)	(173,764,922,000)
3. Operating profit before movements in working capital	**08**	**1,826,856,512,098**	**1,650,144,057,993**
Increase in receivables	09	27,023,845,342	(4,308,628,888)
Decrease/(Increase) in inventories	10	(128,666,833)	8,713,632,076
(Decrease)/Increase in payables (excluding accrued loan interest and corporate income tax payable)	11	(243,998,545,439)	(250,373,007,153)
Decrease/increase in deferred expenses	12	45,648,384,079	(9,442,418,826)
Borrowing costs paid	14	(961,404,231,451)	(949,630,729,896)
Corporate income tax paid	15	(60,910,276,082)	(59,661,423,565)
Other cash outflows	17	(12,631,951,941)	(10,451,887,690)
Net cash generated from operating activities	**20**	**620,455,069,773**	**374,989,594,051**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(100,164,836,098)	(131,471,280,849)
2. Cash outflow for lending, buying debt instruments of other entities	23	(158,463,152,382)	(1,044,725,861,523)
3. Cash recovered from lending, selling debt instruments of other entities	24	508,877,231,103	578,621,978,522
4. Equity investments in other entities	25	-	(35,306,000)
5. Interest earned, dividends and profits received	27	38,906,518,439	55,697,169,355
Net cash used in investing activities	**30**	**289,155,761,062**	**(541,913,300,495)**

CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

(Indirect method)

For the period ended 30 September 2026

Unit: VND

ITEMS	Codes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings and investment cooperation	33	455,966,078,941	1,781,105,004,760
2. Repayment of borrowings and investment cooperation	34	(1,486,006,214,580)	(1,248,925,904,926)
3. Dividends and profit distributions paid	36	(74,080,068,584)	(312,653,814,416)
Net cash (used in)/from financing activities	**40**	**(1,104,120,204,223)**	**219,525,285,418**
Net (decrease)/increase in cash and cash equivalents (50 = 20 + 30 + 40)	**50**	**(194,509,373,388)**	**52,601,578,974**
Cash and cash equivalents at beginning of the period	**60**	**382,243,876,452**	**305,454,143,139**
Cash and cash equivalents at end of the period (70 = 50 + 60)	**70**	**187,734,503,064**	**358,055,722,113**

Approved on 29 October 2026

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 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 charter capital increase 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 and the beginning of the period was 279 and 283, 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 public lighting 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 month.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

I. GENERAL INFORMATION (continued)

The Company's structure

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

	Closing balance				Opening balance					
	Proportion of voting right power held	Proportion of ownership interest			Proportion of voting right power held	Proportion of ownership interest			Places of incorporation and operation	Principal activities
Name	(%)	Total interest (%)	*Direct ownership interest (%)*	*Indirect ownership interest (%)*	(%)	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
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, connect Tra Vinh and Ben Tre provinces
6. Hien An Binh Roads Bridges MTV Co., Ltd.	100%	100%	*100%*	*0%*	100.00%	100.00%	*100.00%*	*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%*	100.00%	100.00%	*0%*	*100.00%*	Ho Chi Minh City	Investing in the B.O.T project of DT 741 road expansion

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 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 consolidated financial statements

The comparative figures are presented in the audited consolidated financial statements for the year ended 31 December 2025 and the reviewed consolidated financial statements for the nine-month period ended 30 September 2025.

From 1 January 2026, 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 consolidated financial statements and Circular No. 43/2026/TT-BTC ("Circular 43"), issued by the Ministry of Finance on 20 April 2026 amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014, which provides guidance on the preparation and presentation of consolidated financial statements. The Company has applied the changes in accounting policies required by Circular 99 and Circular 43 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 requirements of Circular 99 and Circular 43 *(details are disclosed in Note VIII.5)*. Accordingly, the information presented in the consolidated financial statements is comparable.

II. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying consolidated financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to consolidated financial statements.

The accompanying consolidated 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 annual accounting period begins on 01 January and ends on 31 December.

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

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 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.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014, which provides guidance on the preparation and presentation of consolidated financial statements.

Circular 99 and Circular 43 are effective for financial years beginning on or after 1 January 2026. The Company's Board of Management ensures compliance with Circular 43 in the preparation and presentation of the consolidated financial statements for the nine-month accounting period ended 30 September 2026.

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, Circular 202, Circular 43 and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of these consolidated financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to consolidated 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 consolidated 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.

Basis of consolidation

The consolidated financial statements incorporated the separate financial statements of the Company and enterprises controlled by the Company (its subsidiaries) which are prepared for the same accounting period. 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.

The results of subsidiaries acquired or disposed of during the period are included in the consolidated statement of income from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full consolidation.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of consolidation (continued)

Non-controlling interests in the net assets of consolidated subsidiaries are identified consolidated from the parent's ownership interests in them and presented as an item of the owner's equity in consolidated balance sheet. Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognized as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the accounting period of acquisition.

In case prior to the date that control is obtained, the Company does not have a significant influence on the subsidiary and the investment is presented at cost, when control over the subsidiary is obtained, the Company will remeasure its investment in the acquiree at its acquisition-date fair value. The difference between the revalued amount and the cost of investment is recognized in the consolidated statement of income.

In case prior to the date that control is obtained, the investment is an investment in an associate or joint venture of the Company and is presented under the equity method, when preparing the consolidated financial statements, the Company will remeasure its previously held equity interest in the acquiree at its acquisition-date fair value. The difference between the revalued amount and the value of investment under the equity method is recognized in the consolidated statement of income.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities, and contingent liabilities recognized.

The effect of transactions resulting in changes in the Company's ownership interest in the subsidiaries without loss of control is recorded directly in the retained earnings in the consolidated statement of financial position.

Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition.

Goodwill arising on the acquisition of a subsidiary is recognized as an intangible asset, is presented separately as an intangible asset in the consolidated statement of financial position and is amortized on the straight-line basis over its estimated period of benefit of 10 years. The Company conducts the periodical review for impairment of goodwill of investments in subsidiaries. If there are indicators of impairment loss incurred is higher than the yearly allocated amount of goodwill on the straight-line basis, the higher amount will be recognized in the consolidated statement of income.

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. The Company does not amortize this goodwill.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Goodwill (continued)

On disposal of a subsidiary, associate or jointly controlled entity, the attributable amount of unamortized goodwill is included in the determination of the profit or loss on disposal.

Bargain purchase gain

Bargain purchase gain represents the excess of the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition over the cost of acquisition. Bargain purchase gain is immediately recognized in the consolidated statement of income at the acquisition date.

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.

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

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

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables

Receivables represent the amounts recoverable from customers or other debtors. Receivables 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 general and administrative expenses for the period.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

The evaluation of necessary provisions for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realizable values at the date of consolidated financial statements. Provisioning costs discounted inventory obsolete, damaged, low quality is not included in deductible expenses when calculating corporate income tax until they are liquidated.

An increase or decrease in the provision for devaluation of inventories at the closing date is recognized in the cost of sales for 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
Building and structure	10 - 50
Machinery and equipment	5 - 20
Motor vehicle and transmission system	5 - 10
Office equipment	3 - 8

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Intangible assets and amortization

Intangible assets are stated at cost less accumulated amortization.

The Company's intangible assets comprise of toll collection rights, land use rights, rights of mineral exploiting and computer software.

Toll collection right under B.O.T contract signed between the Company and the State competent authorities is recorded at the value of the settlement of the project on the basis of directly attributable costs paid by the Company to invest in the project. Toll collection right is amortized using the method of the proportion of revenue. The annual amortization is calculated by its cost multiplied by the ratio of annual turnover and the total estimated revenue of the project.

Toll collection right through an acquisition of a subsidiary is also capitalized and recognized as an intangible asset. Fair value of the asset acquired in a business combination is determined by discounting estimated future cash flows from toll revenue. Its fair value is assessed after deducting fair returns on all other assets that contribute to generating the cash flows. The excess of the fair value of toll right over its carrying amount is amortized using the straight-line method over the remaining period of toll concession since the time of consolidation of the project.

Land use rights with the definite term are stated at cost less accumulated amortization and amortized using the straight-line method over the duration of the right to use the land. Land use rights with the indefinite term are not amortized as prevailing regulation.

Computer software is amortised using the straight-line method within 3 to 8 years.

Loss or gain resulting from sales and disposals of intangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the consolidated statement of income.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost includes costs that are necessary and unavoidable 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.

Deferred expenses

Deferred expenses are actual expenses incurred but related to the results of production and business activities of many accounting periods. Deferred expenses primarily comprise the borrowing cost of B.O.T projects, repair and maintenance cost of bridges and roads, costs related to properties pending handover, bond management and depository fees, mineral exploitation costs that are not capitalised in the value of intangible fixed assets, and other types of deferred expenses.

Borrowing costs that are directly attributable to investments of B.O.T projects but unqualified for capitalization as a part of the cost of respective assets or interest expense incurred during the exploitation period to return the investment. These costs are charged to the consolidated statement of income by the proportion of toll revenue if the Company is the investor of the project or recognized by the actual arising amount for the projects acquired in a business combination.

Expenses for repair and maintenance of bridges and roads under contractual obligations of B.O.T contracts shall be allocated within periodic maintenance work of each project.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred expenses (continued)

Loan arrangement fees directly attributable to the Company's borrowings are amortised on a straight-line basis over the term of the respective borrowings.

Other types of deferred expenses comprise costs of small tools, supplies and spare parts issued for consumption which are expected to provide future economic benefits to the Company. These expenditures are allocated to the consolidated statement of income using the method 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 consolidated 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 consolidated statement of income in the period.

Loans

Loans are recognized at cost, which consists of the proceeds received from the borrowings less costs directly attributable to the borrowings.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Bonds issued

Bonds are issued as long-term borrowings.

At the date of initial recognition, ordinary bonds are measured at cost, representing the proceeds received from the issuance of bonds less successful issuance costs. Issuance costs are allocated to both successful and unsuccessful bond issuances based on the number of bonds issued. Issuance costs allocated to unsuccessful bond issuances are recognised as financial expenses in the period.

Carrying value of the straight bond is recorded on net basis, equal to the bonds' nominal amount less (-) Bond discount plus (+) Bond premium.

The Company accounts for the issued bonds' discount and premium individually and recognizes their amortization for the purpose of determining borrowing costs which are recorded as expenses or capitalized during each period, as follows:

- Bond discount is amortized gradually during bonds' life, accounted for as borrowing costs;
- Bond premium is amortized gradually during the bonds' life, reducing borrowing costs;

Discount or premium is amortized by using the straight-line method during the bond term.

Costs directly attributable to the issuance of bonds are initially recognised as a deduction from the face value of the bonds when incurred. Periodically, bond issuance costs are amortised to borrowing costs for the period using a method consistent with the amortisation of bond discounts or premiums. Such amortisation is recognised by increasing the face value of the bonds and the borrowing costs for the period.

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 and loan arrangement fees, ... which are amortised 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.

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recognition of revenue

Tolling revenue

Tolling revenue is recognized based on the sales of tickets at the rates stipulated by the State on each specific route that the Company is allowed to toll to recover its investment in B.O.T projects.

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognized 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 recognized in each period by reference to the percentage of completion of the transaction at the consolidated statement of financial position date 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 consolidated statement of financial position date can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Equity preservation interest from B.O.T projects

Equity preservation interest from B.O.T projects is recognised on an accrual basis, determined by the outstanding balance of the owners' capital paid in the projects and the rate of return specified in each B.O.T contract. This profit will be gradually deducted from the annual traffic fee revenue of the project. The Company applies the guidance of the Ministry of Finance No.6070/BTC-CST 15 May 2013 in recognition of this equity preservation interest.

Financial income

Interest income from bank deposits, bonds and loan receivables is recognized on a time basis by reference to outstanding principals and applicable interest rates.

Dividends and profits from investments are recognized 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 recording the income from stock dividends.

Sales deductions

Sales deductions include reversal of the equity capital preservation interest of B.O.T. projects, trade discounts, sales allowances and sales returns.

Equity preservation interest from B.O.T projects is gradually deducted from the projects' annual road toll revenue in accordance with the guidance of the Ministry of Finance under Official Letter No. 6070/BTC-CST dated 15 May 2013.

Other 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 consolidated financial statements, the Company recorded as revenue deductions for the period.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cost of sales

Cost of revenue from toll road operations

Cost of revenue from toll road operations includes the amortisation of toll collection rights and all directly attributable costs incurred in the operation of toll road projects under build - operate - transfer (B.O.T) contracts, such as operating costs, routine repair and maintenance, periodic major maintenance, and other related expenses.

Cost of goods sold and services rendered

Cost of goods sold and services rendered are recorded at the actually incurred amount and aggregated by value and quantity of finished goods, merchandise and materials sold and services rendered to customers, conforming to the matching principle and the precautionary principle. 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.

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 consolidated statement of income.

Taxation

Corporate 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 year. Taxable profit differs from profit before tax as reported in the consolidated statement of income because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognized on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the balance sheet method. Deferred tax liabilities are generally recognized for all temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realized. 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Taxation (continued)

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.

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

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.

Earnings per share

Basic earnings per share is calculated by dividing post-tax profits or loss attributable to ordinary shareholders (after adjusting for appropriation for bonus and welfare funds) by weighted average number of ordinary shares in circulation during the period.

Diluted earnings per share is calculated by dividing post-tax profits or loss attributable to ordinary shareholders (after adjusting for interest on convertible bonds with conversion rights) by the weighted average number of ordinary shares in circulation during the period and the weighted average number of ordinary shares to be issued in the case that all dilutive potential ordinary shares are converted into ordinary shares.

Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company's primary format for segment reporting is based on business segments. Management considers that the Group operates in the following business segments: toll collection operations; maintenance and construction activities; real estate business; sales of products manufactured by the Group; and infrastructure services and certain other services. Segment reporting is prepared based on business segments.

Related parties

The enterprises, associates and individuals are considered to be related to the Company if one party has 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 exercise significant influence over the Company. Related parties may be the key management personnel, directors and officers of the Company. Close family members of any individuals or associates herein or associates of these individuals are also considered as related parties.

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

V. KEY ASSUMPTIONS AND ESTIMATES

Key assumptions and estimates concerning the future, which give rise to estimation uncertainty at the reporting date and may result in a significant risk of material adjustments to the carrying amounts of assets and liabilities in the next financial year, are presented below.

Equity preservation interest and other financial benefits derived from B.O.T projects

- Valuation of B.O.T. projects: In business combination transactions, the fair value of the net assets of a subsidiary (B.O.T. toll collection right) is determined using the discounted cash flow (DCF) method, based on the projected future toll collection cash flows for investment recovery.
- Amortisation and borrowing costs allocation: The toll collection rights and borrowing costs related to the Project during the toll collection period are amortised and allocated using the revenue-based method.
- Recognition of return on equity: The return on equity is recognised on an accrual basis based on the unrecouped equity balance and the return on equity rate specifically stipulated in each B.O.T. contract. For the debt portion, the interest rate applied during the investment recovery period is in accordance with the terms of the B.O.T. contract.

The estimates are highly dependent on long-term forward-looking assumptions regarding actual traffic volume, the roadmap for adjustments to toll rates, fluctuations in market interest rates, the final investment cost to be settled with the State authority, as well as the operating, maintenance and periodic repair costs of the projects.

Changes in these assumptions may affect the carrying amount of the toll collection rights and other asset rights arising from the B.O.T. contracts. The Company's Board of Management regularly updates the actual revenue, expenses and borrowing costs incurred to review and assess the relevant accounting estimates and makes adjustments to the carrying amounts when necessary, in accordance with prevailing accounting regulations. In addition, the Company periodically assesses and reviews the amortisation period of the increase in the value of the toll collection rights arising from the revaluation to ensure that it remains consistent with the actual operation of the project.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	30/09/2026 VND	01/01/2026 VND
Cash on hand	**174,935,784**	**562,626,836**
Bank demand deposits	**158,712,896,417**	**150,903,563,385**
Joint Stock Commercial Bank for Investment and Development of Vietnam	*11,849,289,686*	*18,086,555,134*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*113,084,462,608*	*99,897,119,624*
Vietnam Prosperity Joint Stock Commercial Bank – Southern Head Office	*28,644,000,203*	*13,121,992,000*
Vietnam Joint Stock Commercial Bank for Industry and Trade	*2,887,202,118*	*8,749,501,316*
Tien Phong Commercial Joint Stock Bank	*616,958,129*	*5,638,471,698*
Other banks	*1,630,983,673*	*5,590,483,519*
Cash equivalents	**28,846,670,863**	**230,777,686,231**
Joint Stock Commercial Bank for Investment and Development of Vietnam	*24,755,331,353*	*30,755,331,353*
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ho Chi Minh City Branch	-	*199,000,000,000*
Vietnam Joint Stock Commercial Bank for Industry and Trade	*3,500,000,000*	-
Other banks	*591,339,510*	*556,797,555*
Accrued interest receivable	-	465,557,323
Total	**187,734,503,064**	**382,243,876,452**

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

2. Held-to-maturity investments

	30/09/2026 VND	01/01/2026 VND
a. Short-term loan receivables		
Time deposits (i)	**629,777,468,596**	**653,188,623,881**
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*625,093,755,707*	*623,500,000,000*
Joint Stock Commercial Bank for Investment and Development of Vietnam	*1,000,000,000*	*1,037,875,685*
Ho Chi Minh City Development Joint Stock Commercial Bank - Business Center	-	*1,173,809,926*
Vietnam Export Import Commercial Joint Stock Bank - Khanh Hoa Branch	*108,034,258*	*102,628,219*
Vietnam Prosperity Joint Stock Commercial Bank - Southern Head Office	*100,952,603*	*100,000,000*
Tien Phong Commercial Joint Stock Bank	*100,000,000*	*100,000,000*
Vietnam Joint Stock Commercial Bank for Industry and Trade	*2,200,000,000*	*23,000,000,000*
Time deposits	*1,174,726,028*	*4,174,310,051*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

2. Held-to-maturity investments (continued)

	30/09/2026 VND	01/01/2026 VND
Capital support		
Related parties	77,799,719,453	404,802,642,889
CII E&C (	-	*277,408,042,836*
CII (ii)	*77,799,719,453*	*127,394,600,053*
Other parties	31,993,591,881	31,993,591,881
Hoang An Joint Stock Company	14,446,779,598	14,446,779,598
Bridge No.12 Joint Stock Company	17,546,812,283	17,546,812,283
Accrued interest receivables	643,658,059	3,738,202,823
Total	**740,214,437,989**	**1,093,723,061,474**
b. Long-term loan receivables		
Tuan Loc Construction Investment Corporation (iii)	1,446,159,832	1,370,238,161
Total	**1,446,159,832**	**1,370,238,161**
Total of loan receivables	**741,660,597,821**	**1,095,093,299,635**

(i) The balance of deposits at commercial banks with terms ranging from 3 to 12 months bears interest at rates ranging from 2.4% to 6.1% per annum. Of which, a deposit amounting to VND 423,700,000,000 is pledged as security for the financial obligations of the Company, the parent company, and other intra-group companies.

(ii) The closing balance of short-term loan receivables from related parties comprises the following:

- The financial support with a limit under the contract signed on 26 September 2023 and appendices, amounts to VND 100 billion, term of 12 months and be matured on 26 September 2027 with an interest rate 6.0% per annum, and no collateral. The balance at the end of the period is VND 45,542,704,456.
- The investment cooperation under the contract and appendix, with a limit of VND 100 billion, maturing on 06 December 2026. The Company is entitled to a profit margin of 8.5% per annum on the transferred funds. The balance at the end of the period is VND 32,900,673,056.

(iii) 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 CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

3. Provision for held-to-maturity investments

	30/09/2026			01/01/2026		
	Cost VND	Recoverable value VND	Provision VND	Cost VND	Recoverable value VND	Provision VND
Short-term receivables						
Provision for short-term loan receivables	31,993,591,881	6,910,603,537	(25,082,988,344)	31,993,591,881	6,910,603,537	(25,082,988,344)
Total	**31,993,591,881**	**6,910,603,537**	**(25,082,988,344)**	**31,993,591,881**	**6,910,603,537**	**(25,082,988,344)**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

4. Short-term trade receivables

	30/09/2026 VND	01/01/2026 VND
Trade receivables from other parties	**3,482,789,726**	**1,761,357,949**
Other customers	3,482,789,726	1,761,357,949
Trade receivables from related parties	**8,761,538,502**	**11,540,799,176**
CII Services and Invesment One Member Limited Liability Company	8,384,855,135	7,782,451,918
CII E&C	-	3,758,347,258
Saigon – My Thuan Expressway BOT Company Limited	376,683,367	-
Total	**12,244,328,228**	**13,302,157,125**

5. Short-term advances to suppliers

	30/09/2026 VND	01/01/2026 VND
Advances to contractors of B.O.T projects	11,843,111,027	17,111,648,335
Rubber Basic Construction Engineering JSC	3,850,713,644	3,850,713,644
Hoang An JSC	2,764,228,683	2,764,228,683
PVI Insurance Hanoi	2,228,168,700	-
Bridge 12 JSC	-	7,396,706,008
Other contractors	3,000,000,000	3,100,000,000
Advances to sellers for purchases of goods, services and other assets	8,474,488,475	1,735,032,166
Total	**20,317,599,502**	**18,846,680,501**
Advances to related party		
CII Services and Invesment One Member Limited Liability Company	3,010,630,016	-

6. Other receivables

	30/09/2026 VND	01/01/2026 VND
a. Other short-term receivables		
Profits advanced *(i)*	140,241,454,319	140,241,454,319
Equity preservation interest and other financial benefits derived from B.O.T projects *(iv)*	92,829,816,660	114,568,104,000
A2Z Construction Consulting JSC. *(ii)*	60,500,000,000	66,500,000,000
Receivables from employees	9,674,251,200	33,434,888,388
Deposit to purchase shares *(iii)*	23,528,627,105	25,327,562,977
Receivable from contractors value of project construction volume not accepted	22,575,506,815	22,575,506,815
Toll revenue receivables	8,950,160,686	10,093,845,083
Others	55,215,220,242	28,373,434,519
Total	**413,515,037,027**	**441,114,796,101**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

6. Other receivables (continued)

	30/09/2026 VND	01/01/2026 VND
b. Other long-term receivables		
Equity preservation interest and other financial benefits derived from B.O.T projects *(iv)*	1.741.337.576.397	1.681.362.771.008
Hanoi Highway Expansion Project	869.531.493.508	907.079.444.359
National Highway 1A Expansion project - Nhinh Thuan Province Section	783.943.418.025	677.331.420.593
Expansion Project of the National Highway 1A Bypass Phan Rang-Thap Cham city	87.862.664.864	96.951.906.056
Others	882.225.800	722.724.800
Total	**1.742.219.802.197**	**1.682.085.495.808**
Total of other receivables	**2.155.734.839.224**	**2.123.200.291.909**
Of which, receivables from related parties		
CII	-	-
Liability Company	66.946.000	98.469.000
Dien Bien Phu Building Investment Co., Ltd.	716.725.800	716.725.800
Total	**783.671.800**	**815.194.800**

(i) The balance represents profit advances from the B.O.T project to the non-controlling shareholders of the subsidiary and will be offset against the interests of these non-controlling shareholders when an official decision is made on the distribution of profits from the project.

(ii) The advance payment under the consultancy contract related to the Company's project.

(iii) 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.

(iv) Details of interest income of equity preservation from B.O.T projects are as follows:

	30/09/2026 VND	01/01/2026 VND
Ha Noi Highway expansion project *(*)*	948,579,811,096	1,007,866,049,287
1A National Road expansion, section through Khanh Hoa Province *(**)*	785,605,928,841	678,993,931,409
DT 741 Road expansion, Ho Chi Minh city *(***)*	99,981,653,120	109,070,894,312
	1,834,167,393,057	**1,795,930,875,008**
Less: Amount deducted from toll revenue in next 12 months	(92,829,816,660)	(114,568,104,000)
Deducted from toll revenue after 12 months	**1,741,337,576,397**	**1,681,362,771,008**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

6. Other receivables (continued)

(*) The equity preservation interest during the toll collection period of Project Ha Noi Highway expansion with an equity interest rate according to the B.O.T contract of 14% per annum.

(**) The value of rights and financial benefits from the Project of expansion of 1A National Highway, section through Ninh Thuan Province ("the Project"): According to the B.O.T contract, the Company is entitled to an equity preservation interest during the toll collection period at a rate of 12% per annum for equity portion. For the loan-financed portion of the Project, the interest rate used to calculate the capital recovery period is determined based on the average medium-term lending rate of the three largest banks in Ninh Thuan Province, as stipulated in the B.O.T contract. These rights and benefits are gradually recovered through toll collection activities.

(***) The equity preservation interest during the operating phase of the B.O.T Project of DT 741 Road expansion, Binh Duong Province which was determined on the unrecovered equity multiplied by the equity preservation interest rate of 8.4% per annum as stipulated in the B.O.T contract.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

7. Bad debts

	30/09/2026			01/01/2026		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
a. Short-term	**147,482,582,620**	**76,634,413,397**	**(70,848,169,223)**	**98,506,322,302**	**33,822,691,349**	**(64,683,630,953)**
Short-term trade receivables	26,913,491,410	26,913,491,410	-	-	-	-
Short-term advances to suppliers	1,634,574,749	1,634,574,749	-	-	-	-
Other short-term receivables	118,934,516,461	48,086,347,238	(70,848,169,223)	98,506,322,302	33,822,691,349	(64,683,630,953)
Total	**147,482,582,620**	**76,634,413,397**	**(70,848,169,223)**	**98,506,322,302**	**33,822,691,349**	**(64,683,630,953)**

Movements in provision for short-term doubtful debts are as follows:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Opening balance	**(64,683,630,953)**	**(113,962,831,448)**
Additional provision	(6,164,538,270)	(4,623,403,703)
Closing balance	**(70,848,169,223)**	**(118,586,235,151)**

Collectability of overdue debts

(i) As at the closing date, based on the aging of receivables and the actual recoverability of the receivables as assessed by the Board of Management, the Company has made an allowance for doubtful debts in accordance with applicable regulations.

For the remaining overdue receivables, the Board of Management assesses their recoverability based on the payment status and information available as at the date of preparation of the consolidated financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

8. Inventories

	30/09/2026		01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Cost of providing services in progress services	*1,149,128,818*	-	*1,020,461,985*	-
Total	**1,149,128,818**	-	**1,020,461,985**	-

The balance of work in progress at the end of the period represents costs incurred for the provision of incomplete transportation infrastructure services.

9. Deferred expenses

	30/09/2026 VND	01/01/2026 VND
a. Short-term prepayments		
Printing cost of road-bridge tickets	267,876,886	289,853,588
Tools, supplies and materials issued for use	-	52,488,890
Other prepaid expenses	945,201,591	38,099,938
Total	**1,213,078,477**	**380,442,416**
b. Long-term prepayments		
Borrowing costs of B.O.T projects *(i)*	4,133,819,418,631	3,868,817,295,397
Cost of bridge and road restoration	170,515,783,923	216,255,612,353
Costs related to loan procedures waiting for allocation	76,382,944,334	83,205,106,083
Project management expenses	2,526,259,854	-
Other prepaid expenses	3,620,320,483	8,303,069,310
Total	**4,386,864,727,225**	**4,176,581,083,143**
Total of prepayments	**4,388,077,805,702**	**4,176,961,525,559**

(i) Details of borrowing costs of BOT projects:

Trung Luong - My Thuan Expressway Project Phase 1	1,250,301,566,544	1,232,155,258,285
1A National Road expansion, section through Ninh Thuan Province	1,365,670,261,743	1,225,942,384,937
Ha Noi Highway expansion project	1,010,951,610,797	905,428,963,471
Co Chien Brigde project	278,672,370,734	289,212,487,242
Project of upgradation and expansion of 4 sections of 60 National Road	228,223,608,813	216,078,201,462
Total	**4,133,819,418,631**	**3,868,817,295,397**

The current allocation rate of interest expenses of the Trung Luong - My Thuan Expressway phase 1 is 43.44% (the allocation rate of previous period was 40%); the Hanoi Highway Expansion Project is 4% (the allocation rate of previous period was 5%); the National Highway 1 expansion project, the section through Ninh Thuan province, phase 2, the Co Chien bridge project the project of construction, upgrading, and expanding 4 sections of National Highway 60 with the unchanged rates of 7.78%, 28% and 15%.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

9. Deferred expenses (continued)

Movements in long-term deferred expenses are as follows:

	Interest expenses of B.O.T projects waiting for allocation *(i)* VND	Cost of bridge and road restoration VND	Borrowing costs waiting for allocation VND	Other prepaid expenses VND	Total VND
As at 01/01/2025	**3,372,055,485,512**	**179,756,991,542**	**92,503,459,887**	**14,388,242,900**	**3,658,704,179,841**
Inrease during the year	1,105,660,002,634	135,167,765,130	-	6,157,094,042	1,246,984,861,806
Reclassification	33,125,627,535	18,855,762,434	-	-	51,981,389,969
Allocation during the year	(642,023,820,284)	(117,524,906,753)	(9,298,353,804)	(12,242,267,632)	(781,089,348,473)
As at 31/12/2025	**3,868,817,295,397**	**216,255,612,353**	**83,205,106,083**	**8,303,069,310**	**4,176,581,083,143**
As at 01/01/2026	**3,868,817,295,397**	**216,255,612,353**	**83,205,106,083**	**8,303,069,310**	**4,176,581,083,143**
Inrease during the year	854,261,041,163	11,803,082,438	-	477,010,185	866,541,133,786
Transfer from construction in progr	-	19,098,082,202	-	1,415,297,263	20,513,379,465
Allocation during the year	(589,258,917,929)	(76,640,993,070)	(6,822,161,749)	(4,048,796,421)	(676,770,869,169)
As at 30/09/2026	**4,133,819,418,631**	**170,515,783,923**	**76,382,944,334**	**6,146,580,337**	**4,386,864,727,225**

10. Other short-term assets

	Closing balance VND	Opening balance (As restated) VND
Restricted term deposits	1,500,000,000	1,500,000,000

The balance at the end of the period represents term deposits with original maturities of no more than three (03) months, which are used as security for the Company's contractual performance obligations.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI.. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

11. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
Cost						
As at 01/01/2026	8,189,443,376	16,508,582,104	17,333,107,893	2,191,969,290	821,488,888	45,044,591,551
New purchases in the year	-	-	3,253,229,364	-	-	3,253,229,364
Disposals	-	-	(1,846,200,000)	-	-	(1,846,200,000)
As at 30/09/2026	**8,189,443,376**	**16,508,582,104**	**18,740,137,257**	**2,191,969,290**	**821,488,888**	**46,451,620,915**
Accumulated depreciation						
As at 01/01/2026	7,300,959,327	12,504,119,441	13,726,799,581	1,774,554,333	390,558,345	35,696,991,027
Charge for the year	71,451,999	938,662,123	659,695,117	85,394,754	86,186,115	1,841,390,108
Disposals	-	-	(1,846,200,000)	-	-	(1,846,200,000)
As at 30/09/2026	**7,372,411,326**	**13,442,781,564**	**12,540,294,698**	**1,859,949,087**	**476,744,460**	**35,692,181,135**
Net book value						
As at 01/01/2026	888,484,049	4,004,462,663	3,606,308,312	417,414,957	430,930,543	9,347,600,524
As at 30/09/2026	**817,032,050**	**3,065,800,540**	**6,199,842,559**	**332,020,203**	**344,744,428**	**10,759,439,780**

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 was VND 24,504,700,350 and VND 26,350,900,350, respectively.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

12. Intangible assets

	Toll collection rights VND	Land use rights VND	Computer software VND	Total VND
Cost				
As at 01/01/2026	19,245,204,115,716	1,183,149,000	2,967,570,500	19,249,354,835,216
Transfer from construction in progress	23,272,504,237	-	-	23,272,504,237
Other decreases	41,850,002	-	(80,000,000)	(38,149,998)
Adjustment of project value according to final settlement	(5,815,221,118)	-	-	(5,815,221,118)
As at 30/09/2026	**19,262,703,248,837**	**1,183,149,000**	**2,887,570,500**	**19,266,773,968,337**
Accumulated amortization				
As at 01/01/2026	3,972,123,856,274	-	2,238,227,571	3,974,362,083,845
Charge for the year	534,707,899,085	-	69,855,677	534,777,754,762
As at 30/09/2026	**4,506,831,755,359**	**-**	**2,308,083,248**	**4,509,139,838,607**
Net book value				
As at 01/01/2026	15,273,080,259,442	1,183,149,000	729,342,929	15,274,992,751,371
As at 30/09/2026	**14,755,871,493,478**	**1,183,149,000**	**579,487,252**	**14,757,634,129,730**

The right to collect toll fees is amortised based on revenue. The amortisation rate for each project is presented in the detailed note below. The amortisation rate may be adjusted when the investment value of the project is finalised by the competent State authorities or when the project's financial plan changes due to updates in actual annual toll revenue.

The Company has used its land use rights and committed to using the proceeds from toll collection activities, together with other economic benefits that may be generated from the B.O.T projects under development, as security for bank loans, bonds and other financial obligations *(see Note VI.21)*.

The Company's B.O.T projects have completed the toll collection period for recovery of the investment and are pending settlement of the toll collection rights with the competent State authorities, including the Project of 1A National Road bypass expansion, section through Phan Rang - Thap Cham and the Project of Rach Mieu bridge. The total historical cost of these toll collection rights amounted to VND 1,070,853,818,339.

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

12. Intangible assets (continued)

Information about tolling B.O.T projects to recover investment is as follows:

a. Project of Trung Luong - My Thuan Expressway phase 1

The right to collect tolls to claim for investment in the project Trung Luong - My Thuan Expressway phase 1 under the B.O.T contract with cost and carrying amount as at the end of the period of VND 9,551,027,656,948 and VND 8,150,695,032,932 respectively. The amount is determined based on the costs spent to implement the project under the B.O.T contract No. 14/HĐ.BOT-GTVT signed on 18 November 2016 with the People's Committee of Tien Giang Province and the contract appendix. The project was officially put into toll collection at 0:00 am on 9 August 2022. According to the financial plan in the 2019 B.O.T contract appendix, the Company is entitled to collect tolls for about 14 years and 8 months. This concession period will be officially settled with the competent State agency based on ensuring the equity interest rate for investors is 11.5%/year. Currently, the Company is carrying out procedures for the finalization of the investment and construction costs of the Project. The amortisation rate for the current period is 31.35% (prior period: 30.18%).

On the acquisition date of BOT Trung Luong - My Thuan Joint Stock Company ("project company"), the Company measured the fair value of net assets of this subsidiary. Accordingly, this revaluation resulted in an increase in the fair value of toll collection right by VND 691,728,230,913. This was the excess of the revaluated amount using discounted future cash inflows from tolling over the carrying amount of the subsidiary's net assets at the acquisition date. The fair value had been only recognised in the consolidated financial statements without any adjustments to the carrying amount of the asset in the subsidiary's financial statements. The carrying amount of the increase in fair value as at the end of the period was VND 538,010,846,265.

b. Project of Hanoi highway expansion

The right to collect tolls to claim for investment in the project of expansion Hanoi Highway and 1 National Road, the section from the old Station 2 junction to the Tan Van intersection under B.O.T contract with cost and carrying amount as at the end of the period of VND 3,612,675,784,800 and VND 3,052,759,836,342, respectively. The amount is determined based on the costs spent to implement the project under the B.O.T contract signed on 25 November 2009 with the Department of Transport of Ho Chi Minh City and the contract appendix B.O.T signed with the People's Committee of Ho Chi Minh City dated 9 July 2018. The project was officially put into toll collection at 0:00 am on 1 April 2021. According to the B.O.T contract and its appendix, the Company is entitled to collect tolls for about 17 years and 9 months. This concession period will be officially settled with the competent State agency based on ensuring the equity interest rate for investors is 14% per annum, including construction investment phase. The amortisation rate for the current period is 6% (prior period: 9%).

c. Project for upgrading, expanding and constructing four sections of 60 National Road connecting Rach Mieu bridge to Co Chien bridge, Vinh Long province

The Company is allowed to collect tolls for Rach Mieu bridge to recover its investment in the project for upgrading, expanding and constructing four sections of 60 National Road connecting Rach Mieu bridge to Co Chien bridge, Vinh Long province, with cost and carrying amount as at the end of the period of VND 1,120,436,031,106 and VND 671,891,031,601, respectively. This cost shall be adjusted after the Company performs the final settlement with the State agency. The estimated toll collection period is about 14 years and 8 months, starting from 0:00 am on 5 July 2021. This concession period will be officially settled with the competent State agency based on ensuring the equity interest rate for investors is 11.5%/year. Currently, the Company is conducting procedures of investment value settlement with the competent State agency. The amortisation rate for both the current period and the prior period is 50%.

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

12. Intangible assets (continued)

d. Project of 1A National Road extension, section through Ninh Thuan Province

The cost of toll collection right to reclaim capital invested in the B.O.T project of 1A National Road extension, section through Ninh Thuan Province (currently Khanh Hoa Province), cost and carrying amount as at the end of the period of VND 1,488,982,326,887 and VND 1,386,345,395,628, respectively. This cost comprises all directly attributable expenditures paid to the project under the B.O.T contract signed with the Ministry of Transport dated 8 December 2014. The project was officially put into toll collection at 0:00 am on 1 April 2017. The concession period is approximately 22 years and 1 month and is expected to end in February 2038 under the B.O.T contract, the final settlement will be made with the competent State agency based on ensuring a return the equity interest rate for investors is 12%/year, calculated from the date on which the Project commenced toll collection for investment recovery. The current amortisation rate of the Project is 2.54%.

e. Project of DT 741 road upgrade and expansion

The toll collection right has been granted to the Company to reimburse its investment in the construction of DT 741 Road expansion Binh Duong Province (currently Ho Chi Minh City), the section from Km 0 + 000 to Km 49 + 670.4 with the cost and carrying amount as at the end of the period of VND 698,254,877,278 and VND 404,596,615,028, respectively. This cost comprises all directly attributable expenditures paid to the project under the B.O.T contract signed with the People's Committee of Ho Chi Minh City on 9 September 2009. Road toll station DT741 was officially put into toll collection for the return of investment in the Km 21 + 000 to Km 49 + 670.4 section from 01 August 2006. The Km 0 + 000 to Km 21 + 000 section was built in 2009 and officially put into operation on 01 September 2011. According to the B.O.T contract and its appendix, it is expected that the Company has the right to toll in about 30.81 years. The toll collection period will be subject to final settlement with the competent State agency based on ensuring a return the equity interest rate for investors is 8.4% per annum as at the date of signing the contract. The toll right is amortised in proportion to revenue at the current rate of 10.466%.

On the acquisition date of VRG Infrastructure Investment Co., Ltd., the Company measured the fair value of the net assets of this subsidiary. This revaluation resulted in an increase in the fair value of toll collection right by VND 276,430,752,980. This was the excess of the revaluated amount using discounted future cash inflows from tolling over the carrying amount of the subsidiary's net assets at the effective date. The fair value had been only recognised in the consolidated financial statements without any adjustments to the carrying amount of the asset in the subsidiary's financial statements. The carrying amount of the increase in fair value as at the end of the period was VND 119,445,387,110.

f. Project of Co Chien Bridge

The toll collection right was obtained from the acquisition of Co Chien Investment Company Limited. The Company is granted to collect toll to recover its investment in the construction of Co Chien Bridge on 60 National Road - Vinh Long province, with a cost and carrying amount as at the end of the period of VND 752,313,769,586 and VND 432,296,098,773, respectively, which was determined by all directly attributable expenditures paid to the project according to the B.O.T contract signed with the Ministry of Transport. The project has been put into tolling since 01 September 2016. Under the B.O.T contract and its annexes, the Company is expected to collect tolls for approximately 11 years and 4 months. However, the tolling period may be adjusted to up to 16 years and 11 months under the original contract in the event of circumstances specified in the annexes. This toll collection period will be officially settled with the competent State agency to ensure that the equity interest rate for investors is 11.5%/per annum under the B.O.T contract. The amortisation rate for both the current period and the prior period is 35%.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

13. Construction in progress

	30/09/2026 VND	01/01/2026 VND
DT 741 Road expansion, Ho Chi Minh city (formerly Binh Duong province)	-	1,415,297,263
Other projects	399,598,000	399,598,000
Total	**399,598,000**	**1,814,895,263**

Movement of construction in progress are as follows:

	This year VND	Previous year VND
Opening balance	**1.814.895.263**	**36.891.386.840**
Increase in the year	42.370.586.439	18.887.283.728
Transfer to intangible fixed assets	(23.272.504.237)	(5.933.232.093)
Transfer to long-term prepaid expenses	(20.513.379.465)	(2.784.756.377)
Closing balance	**399.598.000**	**47.060.682.098**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

14. Deferred tax

	Equity preservation interest from Ha Noi Highway expansion B.O.T project *(i)* VND	Equity preservation interest and other financial benefit from other B.O.T projects *(ii)* VND	Provision payable to employees VND	Revaluation of subsidiary's net assets on acquisition date *(iii)* VND	Total VND
a. Deferred tax assets					
As at 01/01/2025	**221,730,530,834**	**23,175,006,387**	**375,000,000**	**-**	**245,280,537,221**
Tax rate	20%	5%-14,23%	20%	20%	20%
Credited to consolidated statement of income	20,157,320,988	(22,272,522,319)	-	-	(2,115,201,331)
As at 01/01/2026	**201,573,209,846**	**45,447,528,706**	**375,000,000**	**-**	**247,395,738,552**
Tax rate	20%	5%-14.23%	20%	20%	20%
Credited to consolidated statement of income	11,857,247,640	(4,099,545,007)	-	-	7,757,702,633
As at 30/09/2026	**189,715,962,206**	**49,547,073,713**	**375,000,000**	**-**	**239,638,035,919**
b. Deferred tax liabilities					
As at 01/01/2025	**-**	**-**	**-**	**154,202,757,033**	**154,202,757,033**
Tax rate	N/A	N/A	20%	20%	20%
Credited to consolidated statement of income	-	-	-	(12,978,005,920)	(12,978,005,920)
As at 01/01/2026	**-**	**-**	**-**	**141,224,751,113**	**141,224,751,113**
Tax rate	N/A	N/A	20%	20%	20%
Credited to consolidated statement of income	-	-	-	(9,733,504,440)	(9,733,504,440)
As at 30/09/2026	**-**	**-**	**-**	**131,491,246,673**	**131,491,246,673**
Deferred corporate tax expense/(income) charged to consolidated statement of income					**(1,975,801,807)**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

14. Deferred tax (continued)

(i) Under the B.O.T contract for the Hanoi Highway Expansion Project, the Company is entitled to an equity preservation interest rate of 14% per annum during construction phase. According to the guidance of the Ministry of Finance, the equity preservation interest accrued during this period is recognized as financial income and then shall be gradually deducted from toll revenue when the project is put into operation. The Company had declared and paid corporate income tax on the recognised equity interest and had also recorded a deferred tax asset at the same tax rate to reflect the tax that will be deductible in the future as toll revenue is incurred. As at the end of the period, the remaining deductible equity preservation interest for this project is VND 948,579,811,096 *(as presented in Note VI.5)*, corresponding to a deferred tax asset of VND 189,715,962,206.

(ii) Deferred tax assets arising from equity preservation interest and financial benefits from other B.O.T projects include:

- The Project of 1A National Road expansion, section through Ninh Thuan Province: the Company recorded deferred tax assets for equity preservation interest and loan interest difference of the project of VND 706,393,689,442 with a tax rate of 5%, equivalent to VND 35,319,684,473. The tax rate used to recognize deferred tax is the preferential tax rate of the Project;

- The Project of DT 741 Road expansion in Binh Duong Province: As at the end of the period, the equity preservation interest balance is VND 99,981,653,120, with a corresponding deferred tax asset of VND 14,227,389,239. The tax rate applied for this deferred tax asset is 14.23%, calculated based on the average tax rate for the projected recovery periods.

(iii) The closing balance represents deferred tax liabilities on business combination transactions as follows:

- Deferred tax liability related to the increased value of toll collection right of Trung Luong - My Thuan Expressway due to revaluation at the acquisition date. As at the end of the period, the remaining value of additional toll collection right is VND 538,010,846,265, corresponding to a deferred tax liability of VND 107,602,169,251.

- Deferred tax liability related to the increased value of toll collection right of DT 741 Road expansion due to revaluation at the acquisition date. As at the end of the period, the remaining value of additional toll collection right is VND 119,445,387,110, corresponding to a deferred tax liability of VND 23,889,077,422.

These deferred tax liabilities shall be gradually reversed in line with the amortization value of increased toll collection rights.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

15. Goodwill

	Carrying amount VND
Cost	
Opening balance	529,238,257,458
As at 30/09/2026	**529,238,257,458**
Accumulated amortization	
Opening balance	317,339,032,329
Amortization of goodwill	25,173,802,455
As at 30/09/2026	**342,512,834,784**
Net book value	
Opening balance	211,899,225,129
As at 30/09/2026	**186,725,422,674**

16. Short-term trade payables

	30/09/2026	01/01/2026
	Carrying amount and also amount able to be paid off	
	VND	VND
Trade payables to related parties	**27,453,669,701**	**50,738,098,426**
Trade payables to other parties	**194,379,313,930**	**291,991,932,099**
Tuan Loc Construction Investment Corporation	28,981,544,964	28,981,544,964
Deo Ca Group JSC.	60,907,157,917	69,913,652,574
Others	104,490,611,049	193,096,734,561
Total	**221,832,983,631**	**342,730,030,525**
Of which, payables to related parties		
CII E&C	8,258,848,615	34,119,490,054
CII Services and Invesment One Member Limited Liability Company	19,194,821,086	16,618,608,372
Total	**27,453,669,701**	**50,738,098,426**

17. Short-term advances from customers

	30/09/2026 VND	01/01/2026 VND
Other customers	5,182,912,609	256,726,111
Total	**5,182,912,609**	**256,726,111**
Of which, advances from customers are related parties		
CII E&C	4,926,186,498	-

18. Dividends and profit payable

As at the end of the period, the Company had no overdue dividends or profits.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

19. Tax and amounts receivable and payable to the State budget

	01/01/2026 VND	Payable during the year VND	Payment during the year VND	30/09/2026 VND
a. Receivables				
Corporate income tax	1,299,921,782	-	-	1,299,921,782
Value added tax	489,865,770	-	-	489,865,770
Personal income tax	153,893,307	790,049,382	829,943,027	193,786,952
Total	**1,943,680,859**	**790,049,382**	**829,943,027**	**1,983,574,504**
b. Payables				
Value added tax	15,227,975,835	161,939,665,181	163,070,144,650	14,097,496,366
Corporate income	25,641,593,597	58,826,836,959	60,910,276,082	23,558,154,474
Personal income tax	1,239,473,035	3,651,552,907	4,174,402,247	716,623,695
Land rental	-	1,488,618,000	744,309,000	744,309,000
Total	**42,109,042,467**	**225,906,673,047**	**228,899,131,979**	**39,116,583,535**

20. Short-term accrued expenses

	30/09/2026 VND	01/01/2026 VND
Accrued interest expense	61,084,950,300	62,742,131,106
Accrued cost of bridge and road maintenance	5,032,234,695	18,171,303,988
Other accruals	2,242,162,858	2,269,552,303
Total	**68,359,347,853**	**83,182,987,397**
Of which, accrued expenses to related parties		
CII Invest	10,185,341,096	9,583,919,182

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

21. Other payables

	30/09/2026 VND	01/01/2026 VND
a. Short-term payables		
Payables on cost of capital	19,231,647,035	33,881,674,704
Receipts on behalf of others	3,512,700,000	6,791,938,428
Others	21,222,712,433	8,591,947,139
	43,967,059,468	**49,265,560,271**
b. Long-term payables		
Receipts on behalf of another	7,300,000,000	7,300,000,000
Long-term deposits received	1,312,091,258	1,312,091,258
	8,612,091,258	**8,612,091,258**
Total of other payables	**52,579,150,726**	**57,877,651,529**
Of which, payables to related parties (See Note VII.4)	19,374,593,035	28,295,138,045

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

22. Loans and obligations under finance lease

a. Short-term loans and obligations under finance lease

		Arising during the period		
	Closing balance VND	Increase VND	Decrease VND	Opening balance VND
CII - Parent Company	51,501,645,007	147,304,864,584	313,961,797,996	218,158,578,419
OCB	-	-	22,910,000,000	22,910,000,000
Current portion of long-term loans *(see Note b)*	1,290,209,956,874	-	-	706,580,432,666
Current portion of bonds *(see Note b)*	75,000,000,000	-	-	65,000,000,000
Total	**1,416,711,601,881**	**147,304,864,584**	**336,871,797,996**	**1,012,649,011,085**

Additional notes to short-term loans

Creditors	Closing balance	Credit duration	Maturity date	Interest rate	Loan purposes	Collaterals
CII	51,501,645,007	3 years	21/07/2027	Interest rate during the year was 11.5%/p.a	Investment cooperation (may be terminated before due days upon request by either party).	None collaterals

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

22. Loans and obligations under finance lease (continued)

b. Long-term loans and obligations under finance lease

	Closing balance	Arising during the period		Opening balance (As restated)
		Increase	Decrease	
	VND	VND	VND	VND
Loans and investment cooperations	**11,955,701,882,608**	**341,667,078,941**	**1,182,140,281,168**	**13,379,804,609,043**
Bank loans	7,627,817,324,580	-	1,050,478,432,081	8,678,295,756,661
Vietcombank	*7,018,649,818,889*	-	900,366,432,081	*7,919,016,250,970*
BIDV	*609,167,505,691*	-	150,112,000,000	*759,279,505,691*
Loans from related parties *(see Note VIII.4)*	2,351,384,834,934	319,948,691,514	-	2,031,436,143,420
Investment cooperations with related parties *(see Note VIII.4)*	3,266,709,679,968	21,718,387,427	131,661,849,087	3,376,653,141,628
Less: Amount due for settlement in 12 months	(1,290,209,956,874)	-	-	(706,580,432,666)
Corporate bonds	**1,634,171,491,717**	-	**(86,436,131)**	**1,644,085,055,586**
BNTCH2433001 - CII Invest is bondholder	1,185,000,000,000	-	-	1,185,000,000,000
HNHCH2433001 - CII Invest is bondholder	525,000,000,000	-	-	525,000,000,000
Bond issuance costs	(828,508,283)	-	- 86,436,131	(914,944,414)
Less: Amount due for settlement in 12 months	(75,000,000,000)	-	-	(65,000,000,000)
Total of long-term loans and bonds	**13,589,873,374,325**	**341,667,078,941**	**1,182,053,845,037**	**15,023,889,664,629**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

22. Loans and obligations under finance lease (continued)

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

Additional notes to the long-term loans

Creditors	Closing balance	Credit duration	Maturity date	Interest rate	Loan purposes	Collaterals
Vietcombank - Ho Chi Minh City Branch	3,962,444,705,101	Maximum 144 months, not exceeding 9 January 2035		Floating, interest rate during the year was 8.35% - 9.65%	Investing in project B.O.T Trung Luong - My Thuan Expressway	- All property rights arising from the B.O.T contract; - All company's shares owned by Shareholders, rights and interests arising from or related to these shares; - All shares of Ho Chi Minh City Technical Infrastructure Investment JSC ("CII") in Hanoi Highway Construction and Investment JSC and the rights and benefit arising from or related to these shares; - Guarantee commitment of CII and CII B&R to repay the debt on behalf of the Company in case the Shareholders are unable to perform or
	1,890,250,000,000	Maximum 168 months, not exceeding 6 months before the end of the project		Floating, interest rate during the year was 8.95% - 9.65%		
	1,165,955,113,788	7 years	26/11/2029	Floating, interest rate during the year was 8.4% - 9.1%	Investment in Ha Noi Highway expansion B.O.T project.	All of economic benefits derived from this project.
	7,018,649,818,889					

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

22. Loans and obligations under finance lease (continued)

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

Additional notes to the long-term loans (continued)

Creditors	Closing balance	Credit duration	Maturity date	Interest rate	Loan purposes	Collaterals
BIDV - Ben Tre Branch	297.168.126.480	15 years	14/06/2033	Floating, interest rate during the year was 8.3%-9.7%	Investing in upgradation and expansion of 4 sections of National Highway 60 connecting the Rach Mieu Bridge to the Co Chien Bridge.	All of economic benefits from the project's right to collect fees and the rights to capital contributions of Investors.
BIDV - Ho Chi Minh Branch	311.999.379.211	18 years	21/04/2032	Floating, interest rate during the year was 8.2%-9%	Investing in construction of Co Chien Bridge project	All assets and property rights of the project, rights and other benefits arisin from the B.O.T. contract.
CII	348.835.323.014	Equivalent to the concession period, around 14 years and 8 months		10,50%	Finance for Trung Luong - My Thuan Expressway B.O.T project	None collaterals
CII Invest	1.199.267.983.264			10,50%	Finance for Trung Luong - My Thuan Expressway B.O.T project	None collaterals
	803.281.528.656	10 years	31/12/2033	7,80%	Investment in Ha Noi Highway expansion B.O.T project.	None collaterals
Total	**2.002.549.511.920**					

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

22. Loans and obligations under finance lease (continued)

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

Additional notes to the long-term loans (continued)

Creditors	Closing balance	Credit duration	Maturity date	Interest rate	Loan purposes	Collaterals
CII E&C *(i)*	1,266,685,076,797	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)*	885,000,000,000	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)*	850,305,506,782	10 years	25/08/2033	9.5%/p.a	Finance for Ha Noi Highway project	None collaterals
CII Invest *(ii)*	264,719,096,389		30/09/2026	11.5%/p.a	Finance for Trung Luong - My Thuan Expressway B.O.T project phase 1	None collaterals
	3,266,709,679,968					

(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).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

22. Loans and obligations under finance lease (continued)

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

Additional notes to the outstanding straight bonds

BNTCH2433001 bond with total par value of VND 1,200 billion

- Par value: VND 100,000,000 per bond;
- Number of bonds issued: 12,000;
- Bondholders: Initially issued to CII, subsequently transferred by CII to CII Invest (a subsidiary of CII);
- Type of bonds: neither convertible nor pledged with collaterals, without warrants and not a subordinated debt;
- Issuance date: 29 January 2024;
- Term of bonds: 117 months commencing on issuance date;
- Maturity date: 29 October 2033;
- Coupon rate: The fixed interest rate for the first four interest periods is 10.5% per annum. The interest rate applicable for subsequent periods shall be a floating rate, determined based on the average medium-term lending rates for the same tenor quoted by BIDV, ACB and Eximbank in Ninh Thuan Province, as at the Interest Determination Date (in case none of the three banks has a branch in Ninh Thuan, the branches of these banks in Khanh Hoa Province shall be used). The Interest Determination Date for each interest period is the first day of the immediately preceding quarter. For clarification, each financial year comprises four quarters, with the first day of each quarter being 01 January, 01 April, 01 July, and 01 October, respectively. If the Interest Determination Date falls on a non-business day, the Interest Determination Date shall be the following business day;
- Interest calculation period and interest payment: each three months, interest payment made on the last day of the interest calculation period;
- Purpose of issuance: restructuring the Company's debt, specifically paying the Company's long-term loan at Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 11 under loan contract No. 60/2014-HDTDDA/NHCT942-BOT NINHTHUAN dated 26 August 2014.

As at the end of the period, the Company called 150 bonds prior to maturity with total par value of VND 15 billion.

HNHCH2433001 bond with total par value of VND 550 billion

- Par value: VND 100,000,000 per bond;
- Number of bonds issued: 5,500;
- Bondholders: Initially issued to CII, subsequently transferred by CII to CII Invest (a subsidiary of CII);
- Type of bonds: neither convertible nor pledged with collaterals, without warrants and not a subordinated debt;
- Issuance date: 07 February 2024;
- Term of bonds: 117 months commencing on issuance date;
- Maturity date: 07 November 2033;
- Coupon rate: fixed interest rate for the first interest calculation period is 10.1% per annum; interest rate applicable for subsequent interest calculation periods is determined based on the average of published medium-term lending rates of 4 (four) banks: JSC. Bank for Foreign Trade Of Vietnam, JSC. Bank for Investment and Development of Vietnam, Vietnam JSC. Bank for Industry and Trade and Vietnam Bank for Agriculture and Rural Development;
- Interest calculation period and interest payment: each three months, interest payment made on the last day of the interest calculation period;

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

22. Loans and obligations under finance lease (continued)

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

Additional notes to the outstanding straight bonds *(continued)*

HNHCH2433001 bond with total par value of VND 550 billion (continued)

- Purpose of issuance under the approved issuance plan: Partial repayment of a long-term loan at Vietcombank - HCMC Branch, according to Credit Agreement No. 0037/2338/D-TL/01 dated 15 June 2023, in the amount of VND 100 billion, and allocated for investment in the Hanoi Highway and National Highway 1 expansion project, from the Old Station 2 Junction to Tan Van Interchange under the B.O.T contract with a total value of VND 450 billion. As at the end of the period, the Company has used VND 100 billion to repay loan of Vietcombank and VND 25,151,988,578 to pay investment costs for the project. The proceeds from the bond issuance that have not been used are being deposited into term savings accounts at Vietinbank - Branch 11.

As at the end of the period, the Company called 250 bonds prior to maturity with total par value of VND 25 billion.

Long-term loans and obligations under finance leases are repayable on the following schedules:

Payment schedule for long-term loans:

	30/09/2026 VND	01/01/2026 VND
Within one year	864,548,276,906	553,000,000,000
In the second year	512,750,000,000	700,000,000,000
In the third to fifth year inclusive	2,158,285,198,100	2,499,203,492,999
After five years	6,443,618,684,508	6,957,528,407,082
	9,979,202,159,514	**10,709,731,900,081**
Less: Amount due for settlement in 12 months	(864,548,276,906)	(553,000,000,000)
Total	**9,114,653,882,608**	**10,156,731,900,081**

The repayment schedule of investment cooperation is as follows:

	30/09/2026 VND	01/01/2026 VND
Within one year	425,661,679,968	153,580,432,666
In the second year	447,053,000,000	192,490,000,000
In the third to fifth year inclusive	2,393,995,000,000	2,723,082,000,000
After five years	-	307,500,708,962
	3,266,709,679,968	**3,376,653,141,628**
Less: Amount due for settlement in 12 months	(425,661,679,968)	(153,580,432,666)
Total	**2,841,048,000,000**	**3,223,072,708,962**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

22. Loans and obligations under finance lease (continued)

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

Long-term loans and obligations under finance leases are repayable on the following schedules (continued)

Schedule of payment of bonds as planned by the Company

	30/09/2026 VND	01/01/2026 VND
Within one year	75,000,000,000	65,000,000,000
In the second year	85,000,000,000	75,000,000,000
In the third to fifth year inclusive	115,000,000,000	200,000,000,000
After five years	1,435,000,000,000	1,370,000,000,000
	1,710,000,000,000	**1,710,000,000,000**
Less: Amount due for settlement in 12 months	(75,000,000,000)	(65,000,000,000)
Less: Amounts recognized as future financial expenses (*)	(828,508,283)	(914,944,414)
Total	**1,634,171,491,717**	**1,644,085,055,586**

(*) This presented the costs directly attributable to the issuance of straight bonds and deducted from the par value of the bonds at initial recognition. Such costs will be amortised by the straight-line method over the bond term.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

23. Owner's equity

a. Movement of owner's equity

	Owners' contributed capital VND	Share premium VND	Investment and development fund VND	Retained earnings VND	Non-controlling interests VND	Total VND
As at 01/01/2025	**1,928,547,650,000**	**3,657,748,096**	**106,028,174,597**	**1,892,285,908,596**	**1,754,316,228,137**	**5,684,835,709,426**
Net profit for the period	-	-	-	410,733,673,722	161,269,923,845	572,003,597,567
Dividend paid	-	-	-	(231,425,718,000)	(94,797,256,088)	(326,222,974,088)
Appropriation of funds, remuneration for the Board of Directors and	-	-	-	(10,640,769,602)	(1,987,806,145)	(12,628,575,747)
Non-controlling shareholders' additional capital contributions	-	-	-	11,982,144	(47,288,146)	(35,306,002)
As at 30/09/2025	**1,928,547,650,000**	**3,657,748,096**	**106,028,174,597**	**2,060,965,076,860**	**1,818,753,801,603**	**5,917,952,451,156**
Capital increase during the year	192,755,430,000	-518,918,182	-	-	-	192,236,511,818
Net profit for the period	-	-	-	99,646,587,386	47,195,229,028	146,841,816,414
Dividend paid	-	-	-	-	(86,059,206,378)	(86,059,206,378)
As at 31/12/2025	**2,121,303,080,000**	**3,138,829,914**	**106,028,174,597**	**2,160,611,664,246**	**1,779,889,824,253**	**6,170,971,573,010**
As at 01/01/2026	**2,121,303,080,000**	**3,138,829,914**	**106,028,174,597**	**2,160,611,664,246**	**1,779,889,824,253**	**6,170,971,573,010**
Net profit for the period	-	-	-	238,476,733,095	170,889,023,091	409,365,756,186
Dividend paid	-	-	-	-	(24,500,000,000)	(24,500,000,000)
Appropriation of funds, remuneration for the Board of Directors and	-	-	-	(10,763,509,792)	(1,009,400,000)	(11,772,909,792)
As at 30/09/2026	**2,121,303,080,000**	**3,138,829,914**	**106,028,174,597**	**2,388,324,887,549**	**1,925,269,447,344**	**6,544,064,419,404**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

23. 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 per share: VND 10,000

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 consolidated 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.

24. Off consolidated statement of financial position items

	Closing balance VND	Opening balance VND
Bad debts written off	40,619,445,950	40,619,445,950

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. Among these, significant doubtful debts for which impairment provisions were written off include:

- A receivable arising from an advance payment for the acquisition of an investment amounting to VND 10,432,603,510 from a counterparty that has become unable to meet its payment obligations;
- A receivable arising from construction services provided, amounting to VND 28,036,056,691, from certain counterparties who are currently unreachable.

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 CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VII. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF INCOME

1. Revenue from goods sold and services rendered

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from goods sold and services rendered		
Revenue from toll collection	2,112,770,581,109	1,951,401,619,403
Revenue from construction and installation activities	43,488,185,722	21,899,531,569
Revenue from services rendered	43,173,113,667	52,071,395,803
	2,199,431,880,498	**2,025,372,546,775**
Deductions		
Reversal of income of equity preservation from B.O.T projects	(60,533,121,303)	(76,836,836,808)
Net revenue	**2,138,898,759,195**	**1,948,535,709,967**
Of which, revenue from transactions with related parties		
CII E&C	971,475,197	-
Limited Liability Company	79,559,206,202	32,946,196,201
577 Investment Corporation (NBB)	90,000,000	90,000,000
CII	1,041,666,667	40,586,419
Public-Private Partnership Company Limited	600,000,000	-
Total	**82,262,348,066**	**33,076,782,620**

2. Cost of sales

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Cost of toll collection operation	663,397,471,344	655,715,460,077
Cost of services rendered	41,119,414,938	20,588,067,285
Cost of maintenance and service provision	36,978,345,992	49,787,153,823
Total	**741,495,232,274**	**726,090,681,185**

3. Financial income

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Financial income from B.O.T contracts *(i)*	107,858,880,544	255,112,308,507
Interest income from bank deposits and loans	38,906,518,439	60,115,120,872
Total	**146,765,398,983**	**315,227,429,379**
Of which, financial income from transactions with related parties		
CII	5,916,644,566	30,366,400,115
CII E&C	8,527,447,235	5,178,872,876
Total	**14,444,091,801**	**35,545,272,991**

(i) As presented in Note VI.5, the income arising during the period represents a financial benefit from the project of 1A National Road extension, section through Ninh Thuan Province, which was recognised to fairly reflect the value of the Company's assets upon its investment in the project.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VII. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF INCOME (continued)

4. Financial expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expense from loans, cooperation investments and bonds	872,005,914,965	718,155,895,347
Costs of loan arrangement and bond issuance	6,908,597,880	7,060,201,485
Total	**878,914,512,845**	**725,216,096,832**
Of which, financial expenses from transactions with related parties		
CII	37,957,044,111	97,257,428,200
CII E&C	109,026,019,180	107,016,358,514
Khu Bac Thu Thiem Company Limited	60,771,226,348	62,726,615,242
Dien Bien Phu Building Investment Co., Ltd.	78,251,273,973	74,897,424,659
CII Invest	294,043,150,967	190,052,048,952
Total	**580,048,714,579**	**531,949,875,567**

5. Selling expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Tolling service expenses	77,647,330,654	69,649,644,753
Sales staff expenses	2,485,889,738	4,932,603,978
Other expenses	5,442,434,037	20,233,897,015
Total	**85,575,654,429**	**94,816,145,746**
Of which, expenses from transactionswith related parties		
CII Services and Invesment One Member Limited Liability Company	33,830,757,940	30,490,055,711
Dien Bien Phu Building Investment Co., Ltd.	344,335,989	1,754,906,990
Khu Bac Thu Thiem Company Limited	-	122,727,273
577 Investment Corporation (NBB)	208,333,332	208,333,332
CII	122,727,273	-
Total	**34,506,154,534**	**32,576,023,306**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VII. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF INCOME (continued)

6. General and administration expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Amortization of goodwill	25,173,802,455	25,277,893,004
Administrative staff expenses	19,047,890,944	18,119,279,289
Office tools and supplies	516,807,236	875,392,627
Depreciation and amortization of fair value of intangible fixed assets incurred in business combinations	45,919,905,532	50,157,847,632
Provision for doubtful debts	6,164,538,270	9,228,926,096
Outsource rendered services	8,655,636,995	2,888,913,359
Other expenses	8,664,004,361	8,042,370,029
Total	**114,142,585,793**	**114,590,622,036**
Of which, expenses from transactionswith related parties		
CII Services and Invesment One Member Limited Liability Company	190,909,090	-
Khu Bac Thu Thiem Company Limited	-	9,259,260
Dien Bien Phu Building Investment Co., Ltd.	2,293,397,238	2,235,954,584
Total	**2,484,306,328**	**2,245,213,844**

7. Other income

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Gain from a bargain purchase *(Notes V.14)*	-	6,920,982,385
Income from leasing machinery and equipment	880,000,000	-
Other income	17,525,360	58,008,914
Total	**897,525,360**	**6,978,991,299**

8. Other expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Administrative scope, late tax payment, tax arrears collection	50,393,590	312,372,475
Other expense	166,513,269	85,665,346
Total	**216,906,859**	**398,037,821**

9. Current corporate income tax expense

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Corporate income tax expense	58,826,836,959	49,944,910,304

Investment activities in infrastructure projects under B.O.T, B.T contracts are entitled to tax incentives in accordance with the current CIT law. Specifically, income generated from these investment projects is entitled to a preferential tax rate of 10% for 15 years, tax exemption for 4 years, and a 50% reduction of payable tax for the next 9 years.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VII. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF INCOME (continued)

10. Earnings per share

Basic earnings per share

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Profit after tax of Parent company	238,476,733,095	410,733,673,722
Appropriation of bonus and welfare funds	(5,303,200,374)	(4,343,501,849)
Net profit attributable to ordinary shareholders of the parent	**233,173,532,721**	**406,390,171,873**
Weighted average number of ordinary shares in circulation during the period	212,130,308	192,854,765
Basic earnings per share	**1,099**	**2,107**

Profit used to calculate basic earnings per share for the comparative period has been adjusted from the figures presented in the consolidated financial statements for the prior year to reflect the impact of offical decision of profit distribution for 2025 approved by the 2026 Annual General Meeting of Shareholders on 24 April 2026.

The appropriation of bonus and welfare funds was deducted from the profit attributable to the calculation of basic earnings per share and was estimated at the ratio of 3% on the profit after tax presented in the consolidated financial statements following the profit distribution plan for 2026 approved by the General Meeting of Shareholders.

Diluted earnings per share

The Company did not have any ordinary shares potentially diluted during the year and up to the date of these consolidated financial statements. Therefore, the diluted earnings per share is equal to the basic earnings per share.

VIII. OTHER INFORMATION

1. Additional information for items presented in the consolidated statement of cash flows

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Proceeds from borrowings during the year (code 33)		
Proceeds from borrowings under normal bank facilities	-	589,264,858,510
Proceeds from borrowings and investment cooperation from intra-group companies	455,966,078,941	1,191,840,146,250
	455,966,078,941	**1,781,105,004,760**
Repayment of borrowings during the year (code 34)		
Repayment of borrowings under normal normal bank facilities	1,073,388,432,081	687,456,448,160
Repayment of borrowings and investment cooperation for intra-group companies	412,617,782,499	561,469,456,766
Total	**1,486,006,214,580**	**1,248,925,904,926**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

2. Operating lease commitments - the Company is the lessee

As at the end of the period, the Company has an irrevocable office lease under which the minimum future lease payments for operating leases are as follows:

	Closing balance VND	Opening balance VND
Within one year	4,652,327,263	4,652,327,263
In the second to fifth year inclusive	5,244,984,758	6,408,066,574
Total	**9,897,312,021**	**11,060,393,837**

3. Segment report

For management purposes, the Company is organised into different business units. Accordingly, the primary segment report is based on the Company's products and services.

Segment results include items directly allocated to one segment and more than one segment on a reasonable basis. Items are not included in the segment report, such as assets, liabilities, financial income, financial expenses, selling expenses, general and administrative expenses, other profit, losses, and corporate income tax.

The Company is organised into three business divisions: maintenance and installation of construction works; services rendered; and toll collection. The principal activities of each segment are as follows:

- Maintenance, installation, and construction: installing lighting construction works, providing the maintenance service of public construction works;
- Services render: leasing office building; providing consultancy on management and toll collection to recoup investments in infrastructure projects under B.O.T contracts;
- Toll collection: the Company has been granted toll collection rights on such routes to reclaim its investments in infrastructure projects under B.O.T contracts.

The Company has prepared this report in three business segments. Segment information about the Company's operations is presented below:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

3. Segment report (continued)

Segment statement of income for the current period

	Toll collection VND	Construction, maintenance and installation VND	Rendering services VND	Elimination of inter-transaction VND	Total VND
Net revenue					
External customers	2,052,237,459,806	47,421,735,088	39,239,564,301	-	2,138,898,759,195
Inter-segment	-	37,858,776,672	13,572,615,277	(51,431,391,949)	-
Total	**2,052,237,459,806**	**85,280,511,760**	**52,812,179,578**	**(51,431,391,949)**	**2,138,898,759,195**
Cost of sales					
External customers	663,397,471,344	49,391,176,852	28,706,584,078	-	741,495,232,274
Inter-segment	-	29,694,567,233	0	(29,694,567,233)	-
Total	**663,397,471,344**	**79,085,744,085**	**28,706,584,078**	**(29,694,567,233)**	**741,495,232,274**
Segment gross profit	**1,388,839,988,462**	**6,194,767,675**	**24,105,595,500**	**(21,736,824,716)**	**1,397,403,526,921**
Financial income					146,765,398,983
Financial expenses					878,914,512,845
Selling expenses					85,575,654,429
General and administration expenses					114,142,585,793
Other income					897,525,360
Other expenses					216,906,859
Current corporate income tax expense					58,826,836,959
Deferred corporate tax expense/(income)					(1,975,801,807)
Net profit after tax					**409,365,756,186**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

3. Segment report (continued)

Segment statement of income for the prior period

	Toll collection VND	Construction, maintenance and installation VND	Rendering services VND	Elimination of inter-transaction VND	Total VND
Net revenue					
External customers	1,874,564,782,595	52,071,395,803	21,899,531,569	-	1,948,535,709,967
Inter-segment	-	28,402,531,647	8,601,362,269	(37,003,893,916)	-
Total	**1,874,564,782,595**	**80,473,927,450**	**30,500,893,838**	**(37,003,893,916)**	**1,948,535,709,967**
Cost of sales					
External customers	655,715,460,077	49,787,153,823	20,588,067,285	-	726,090,681,185
Inter-segment	-	26,021,506,957	1,471,756,320	(27,493,263,277)	-
Total	**655,715,460,077**	**75,808,660,780**	**22,059,823,605**	**(27,493,263,277)**	**726,090,681,185**
Segment gross profit	**1,218,849,322,518**	**4,665,266,670**	**8,441,070,233**	**(9,510,630,639)**	**1,222,445,028,782**
Financial income					315,227,429,379
Share of profits/(loss) of joint ventures, associates					725,216,096,832
Selling expenses					94,816,145,746
General and administration expenses					114,590,622,036
Other income					6,978,991,299
Other expenses					398,037,821
Current corporate income tax expense					49,944,910,304
Deferred corporate tax expense/(income)					(12,317,960,846)
Net profit after tax					**572,003,597,567**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

3. Segment report (continued)

Geographical segment

The Company mainly operates in Ho Chi Minh City, Dong Thap Province, Khanh Hoa province, Vinh Long province. The management, construction, installation, maintenance, rental, and advisory departments are operated in Ho Chi Minh City. Traffic toll collection is conducted in the remaining provinces. The analysis of the Company's assets and liabilities, net revenue, cost of goods, and operating profit according to the geographic areas is as below, regardless of the origin of goods or services:

	Ho Chi Minh City VND	Dong Thap Province VND	Khanh Hoa Province VND	Vinh Long Province VND	Elimination of inter-transaction VND	Total VND
Financial position						
As at 30/09/2026						
Current assets	2,442,717,181,530	229,282,569,127	422,906,127,685	342,926,808,963	(2,136,081,740,336)	1,301,750,946,969
Non-current assets	10,381,055,619,159	1,705,871,761	9,482,791,690,993	1,631,423,333,751	(171,289,200,307)	21,325,687,315,357
Liabilities	10,346,277,839,406	2,564,423,105	7,843,856,084,819	628,455,113,248	(2,737,779,617,656)	16,083,373,842,922
As at 01/01/2026						
Current assets	3,145,217,951,694	464,549,041,316	255,185,547,162	368,640,647,001	(2,348,644,109,638)	1,884,949,077,535
Non-current assets	6,624,357,546,731	9,835,096,511,257	3,434,622,156,745	1,728,287,578,323	(16,876,765,105)	21,605,487,027,951
Liabilities	8,543,957,397,391	8,464,544,723,938	2,354,395,184,991	783,240,254,841	(2,826,673,028,685)	17,319,464,532,476
Statement of Income						
For the year ended 30/09/2026						
Net revenue	699,810,916,101	1,157,399,892,101	135,713,649,294	194,005,125,416	(48,030,823,717)	2,138,898,759,195
Cost of sales	216,764,377,231	402,321,804,181	46,757,185,272	105,346,432,823	(29,694,567,233)	741,495,232,274
Gross profit	483,046,538,870	755,078,087,920	88,956,464,022	88,658,692,593	(18,336,256,484)	1,397,403,526,921
For the year ended 30/09/2025						
Net revenue	689,272,287,131	910,954,728,014	123,324,838,184	281,353,967,579	(56,370,110,941)	1,948,535,709,967
Cost of sales	234,567,354,642	322,044,491,590	41,204,944,772	168,513,069,978	(40,239,179,797)	726,090,681,185
Gross profit	454,704,932,489	588,910,236,424	82,119,893,412	112,840,897,601	(16,130,931,144)	1,222,445,028,782

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

4. Related parties

Related parties	Relationship
Ho Chi Minh City Infrastructure Investment JSC. ("CII")	Parent company
577 Investment Corporation (NBB)	Inter-group company
Khu Bac Thu Thiem Company Limited	Inter-group company
Dien Bien Phu Building Investment Co., Ltd.	Inter-group company
Binh Trieu Road Bridge Construction and Investment Joint Stock Company	Inter-group company
Sai Gon Long Khanh Green City Company Limited	Inter-group company
Sai Gon Bridge Co., Ltd.	Inter-group company
BOT Saigon - My Thuan Expressway Co., Ltd.	Inter-group company
CII Public-Private Partnership Co., Ltd.	Inter-group company
CII Trading Invesment Co., Ltd. ("CII Invest")	Inter-group company
CII Engineering and Construction JSC ("CII E&C")	Inter-group company
CII Services and Invesment One Member Ltd. Liability Co.,	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

	30/09/2026 VND	01/01/2026 VND
Short-term trade receivables		
CII	-	-
CII Services and Invesment One Member Limited Liability Company	8.384.855.135	7.782.451.918
CII E&C	-	3.758.347.258
Sai Gon - My Thuan BOT Expressway Company Limited	376.683.367	-
Total	**8.761.538.502**	**11.540.799.176**
Short-term advances to suppliers		
CII Services and Invesment One Member Limited Liability Company	3.010.630.016	-
Short-term loan receivables		
CII E&C	-	277.864.056.057
CII	78.443.377.512	130.676.789.655
Total	**78.443.377.512**	**408.540.845.712**
Other receivables		
a. Short-term		
CII Services and Invesment One Member Limited Liability Company	66.946.000	98.469.000
b. Long-term		
Dien Bien Phu Building Investment Co., Ltd.	716.725.800	716.725.800
Total other receivables	**783.671.800**	**815.194.800**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

4. Related parties (continued)

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

	30/09/2026 VND	01/01/2026 VND
Short-term trade payables		
CII E&C	8,258,848,615	34,119,490,054
CII Services and Invesment One Member Limited Liability Company	19,194,821,086	16,618,608,372
Total	**27,453,669,701**	**50,738,098,426**
Short-term advances from customers		
CII E&C	4,926,186,498	-
Total	**4,926,186,498**	-
Accrued expenses - Bond interest		
CII Invest	10,185,341,096	9,583,919,182
Dividends payable		
CII	514,858,539,201	544,650,853,731
CII Services and Invesment One Member Limited Liability Company	2,388,733,607	2,352,945,216
Total	**517,247,272,808**	**547,003,798,947**
Other payables		
Interest payable		
CII	19,231,647,035	28,120,669,045
Toll fees collected on behalf of third parties		
CII Services and Invesment One Member Limited Liability Company	66,946,000	98,469,000
Deposits received		
CII Services and Invesment One Member Limited Liability Company	76,000,000	76,000,000
Total other payables	**19,374,593,035**	**28,295,138,045**
Loans and obligations under finance leases		
CII	400,336,968,021	456,460,696,748
CII E&C	1,266,685,076,797	1,349,933,198,949
Dien Bien Phu Building Investment Co., Ltd.	885,000,000,000	926,250,000,000
Khu Bac Thu Thiem Company Limited	850,305,506,782	857,469,233,717
CII Invest	3,977,268,608,309	3,745,219,789,639
Total	**7,379,596,159,909**	**7,335,332,919,053**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

4. Related parties (continued)

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

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from goods sold and services rendered		
Sai Gon - My Thuan BOT Expressway Company Limited	971.475.197	-
CII Services and Invesment One Member Limited Liability Company	79.559.206.202	32.946.196.201
577 Investment Corporation (NBB)	90.000.000	90.000.000
CII	1.041.666.667	40.586.419
Public-Private Partnership Company Limited	600.000.000	-
Total	**82.262.348.066**	**33.076.782.620**
Cost of sales		
CII Services and Invesment One Member Limited Liability Company	56.361.926.622	-
CII E&C	5.565.900.371	
Total	**61.927.826.993**	**-**
Financial income		
CII	5.916.644.566	30.366.400.115
CII E&C	8.527.447.235	5.178.872.876
Total	**14.444.091.801**	**35.545.272.991**
Financial expense		
CII	37.957.044.111	97.257.428.200
CII E&C	109.026.019.180	107.016.358.514
Khu Bac Thu Thiem Company Limited	60.771.226.348	62.726.615.242
Dien Bien Phu Building Investment Co., Ltd.	78.251.273.973	74.897.424.659
CII Invest	294.043.150.967	190.052.048.952
Total	**580.048.714.579**	**531.949.875.567**
Selling expenses		
CII Services and Invesment One Member Limited Liability Company	33.830.757.940	30.490.055.711
Dien Bien Phu Building Investment Co., Ltd.	344.335.989	1.754.906.990
Khu Bac Thu Thiem Company Limited	-	122.727.273
577 Investment Corporation (NBB)	208.333.332	208.333.332
CII	122.727.273	-
Total	**34.506.154.534**	**32.576.023.306**
Administration expenses		
CII Services and Invesment One Member Limited Liability Company	190.909.090	-
Khu Bac Thu Thiem Company Limited	-	9.259.260
Dien Bien Phu Building Investment Co., Ltd.	2.293.397.238	2.235.954.584
Total	**2.484.306.328**	**2.245.213.844**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

4. 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	362,073,000	167,707,286
Mr. Jose Ma. Kamantigue	Vice Chairman	152,296,000	-
Mr. Rodrigo Emmanuel Franco	Vice Chairman	137,362,000	134,165,829
Mr. Le Quoc Binh	Member	241,382,000	111,804,858
Mr. Nguyen Van Chinh	Member	241,382,000	111,804,858
Mr. Francis Gerard Elizaga Aberilla	Member	241,382,000	111,804,858
Mr. Le Van Nam	Independent member	241,382,000	111,804,858
Mr. Luis Soriano Reñon	Independent member	127,104,000	-
Mr. Christopher Daniel C. Lizo	Independent member	114,278,000	111,804,858
Mr. Dang Quang Phuc	Secretary	72,414,000	33,541,455
Total		**1,931,055,000**	**894,438,860**
Board of Supervisory			
Ms. Nguyen Thi Hong Hanh	Head of the Board	193,105,000	89,443,886
Ms. Duong Thi Long Nghi	Member	144,829,000	67,082,915
Ms. Luong Kim Dien An	Member	144,829,000	67,082,915
Total		**482,763,000**	**223,609,716**

Salary, allowance, and other benefits 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	1,877,100,000	1,566,242,210
Mr. Nguyen Duy Minh	Deputy General	1,477,281,818	796,473,106
Mr. Francis Gerard Elizaga Aberilla	Deputy General Director	1,097,100,000	950,967,948
Ms. Luong Thi Thu Yen	Chief Accountant	607,136,364	469,075,238
Total		**5,058,618,182**	**3,782,758,502**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

5. Comparative figures

As disclosed in Note III, from 1 January 2026, the Company has adopted the Circular No. 99 and Circular No. 43 in the preparation and presentation of the consolidated financial statements. Accordingly, certain prior period figures have been reclassified in accordance with the guidance of the Circular No. 99 and Circular No. 43 to ensure comparability with those of the current period, as follows:

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 31 December 2025

Codes	Items		As previously reported	Restated	As restated
112	Cash equivalents	(1)	231,812,128,908	(1,034,442,677)	230,777,686,231
123	Short-term held-to-maturity investments	(2)	649,014,313,830	444,708,747,644	1,093,723,061,474
124	Provision for short-term held-to-maturity investments	(3)	(*)	(25,082,988,344)	(25,082,988,344)
135	Short-term loan receivables	(4)	436,796,234,770	(436,796,234,770)	(**)
135	Other short-term receivables	(5)	449,668,904,459	(8,554,108,358)	441,114,796,101
136	Provision for short-term doubtful debts	(3)	(89,766,619,297)	25,082,988,344	(64,683,630,953)
165	Other short-term assets	(1)	-	1,500,000,000	1,500,000,000
215	Long-term loan receivables	(6)	1,194,200,000	(1,194,200,000)	(**)
215	Other long-term receivables	(6)	1,682,085,495,808	-	1,682,085,495,808
265	Long-term held-to-maturity investments	(6)	-	1,370,238,161	1,370,238,161
313	Dividends and profits payable	(7)	(*)	581,178,617,560	581,178,617,560
320	Other current payables	(7), (8)	784,024,610,497	(734,759,050,226)	49,265,560,271
321	Short-term loans and obligations under finance leases	(8)	894,068,578,419	118,580,432,666	1,012,649,011,085
338	Other non-current payables	(8)	3,231,684,800,220	(3,223,072,708,962)	8,612,091,258
339	Long-term loans and obligations under finance leases	(8)	11,765,816,955,667	3,258,072,708,962	15,023,889,664,629

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the period ended 30 September 2026

VIII. OTHER INFORMATION (continued)

5. Comparative figures (continued)

(*) New items in the consolidated statement of financial position in accordance with Circular No. 99 and Circular No. 43.

(**) Items in the consolidated statement of financial position no longer presented following the adoption of Circular No. 99 and Circular No. 43.

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

(2) Reclassification:
- Short-term loan receivables were reclassified to short-term held-to-maturity investments.
- Accrued interest receivable on term deposits and loans was reclassified from other short-term receivables to short-term held-to-maturity investments.

(3) Provision for loan receivables was reclassified from provision for short-term doubtful debts to provision for impairment of short-term other financial investments.

(4) Reclassification of short-term loan receivables to short-term held-to-maturity investments.

(5) Reclassification of accrued interest receivable on deposits and loans from other short-term receivables to cash equivalents and held-to-maturity investments.

(6) Bank deposits pledged or restricted to secure the Company's contractual performance and certain other financial obligations to other current assets.

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

(8) Reclassification of dividends payable from other short-term payables to dividends and profit payable.

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

6. Subsequent events

There are no significant events occurring after the end of the reporting period that require adjustment or disclosure in the separate financial statements.

CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII

Approved on 29 October 2026

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