

No.: 745/CTGTSG

Ho Chi Minh City, July 23, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Complying with the provisions of Clauses 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance, providing guidelines on disclosure of information on the securities market. . Saigon Traffic Construction Joint Stock Company (GTS) would like to disclose the financial statements for Q2/2026 to the Hanoi Stock Exchange as follows:

1. Name of Organization: Saigon Traffic Construction Joint Stock Company

- Stock code: GTS
- Address: 476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City
- Tel: 028.38558649 - Fax : 028.38558649
- Email: ctgtsg@gmail.com Website : <http://www.giaothongsaigon.com.vn>

2. Content of information disclosure

- Quarter II/2026 financial statements, in accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC, include the following:
 - ☒ Office Financial Statements
 - ☒ Separate Financial Statements
 - ☒ Consolidated Financial Statements
- Cases that need to be explained
 - + Profit after tax in the income statement of the reporting period changes by 10% or more compared to the same reporting period in the previous year

☐ Yes

☒ No

Explanation document for a 10% change in profit compared to the same period in the previous year:

☐ Yes

☒ No

This information was disclosed on the company's website on July 23, 2026 at the link: <http://www.giaothongsaigon.com.vn>

We hereby certify that the disclosed information above is truthful, and we shall be fully legally responsible for the content of the disclosed information

Representative of the organization

Legal representative /

Authorized person to disclose information

Attached documents:

- Office Financial Statements Q2/2026;
- Separate Financial Statements Q2/2026;
- Consolidated Financial Statements Q2/2026;



TỔNG GIÁM ĐỐC

Hoàng Anh Giao

**SAIGON TRAFFIC CONSTRUCTION
JOINT STOCK COMPANY**

Office financial statements for the period
from April 1, 2026 to June 30, 2026 of the Company's Office



STATEMENT OF FINANCIAL POSITION

At as June 30, 2026

Unit: VND

Items	Code	Note	The end of the period	The beginning of the year
A. CURRENT ASSETS	100		1,214,053,926,318	1,424,181,796,594
I. Cash and cash equivalents	110	V.1.	149,275,570,239	259,628,274,114
Cash	111		94,275,570,239	119,628,274,114
Cash equivalents	112		55,000,000,000	140,000,000,000
II. Short-term financial investments	120		797,689,196	786,380,400
Held-to-maturity investments	123		797,689,196	786,380,400
III. Short-term receivables	130		862,853,632,058	1,136,770,706,368
Short-term trade receivables	131	V.3	278,920,262,185	652,439,338,712
Short-term prepayments to suppliers	132		39,575,246,300	11,991,496,032
Short-term inter-company receivables	133		589,820,263,333	519,247,069,641
Other short-term receivables	135	V.4	10,862,926,675	9,417,868,418
Allowance for short-term doubtful debts	136	V.4	(56,325,066,435)	(56,325,066,435)
IV. Inventories	140	V.6	153,774,333,081	2,128,616,919
Inventories	141		153,774,333,081	2,128,616,919
V. Other current assets	160		47,352,701,744	24,867,818,793
Short-term prepaid expenses	161	V.10	-	-
Taxes and other receivables from the State Treasury	163		47,352,701,744	24,867,818,793
B. NON - CURRENT ASSETS	200		276,326,236,238	269,899,828,995
I. Long-term receivables	210		4,175,244,450	3,369,196,765
Other long-term receivables	215	V.4	4,175,244,450	3,369,196,765
II. Fixed assets	220		266,910,917,714	172,023,390,359
Tangible fixed assets	221	V.7	266,725,667,724	171,776,390,367
- Cost	222		494,637,600,855	396,220,212,671
- Accumulated depreciation	223		(227,911,933,131)	(224,443,822,304)
Intangible fixed assets	227	V.9	185,249,990	246,999,992
- Cost	228		1,248,691,819	1,248,691,819
- Accumulated amortisation	229		(1,063,441,829)	(1,001,691,827)
III. Investment property	240		-	-
IV. Long-term assets in progress	250	V.7	240,074,074	89,507,241,871
Construction-in-progress	252		240,074,074	89,507,241,871
V. Long-term financial investments	260		5,000,000,000	5,000,000,000
Investments in subsidiaries	261		5,000,000,000	5,000,000,000
VI. Other long-term assets	270		-	-
Long-term deferred expenses	271	V.10	-	-
TOTAL ASSETS (280=100+200)	280		1,490,380,162,556	1,694,081,625,589

STATEMENT OF FINANCIAL POSITION

At as June 30, 2026

Unit: VND

Items	Code	Note	The end of the period	The beginning of the year
C. LIABILITIES	300		1,132,541,328,734	1,345,130,810,183
I. Current liabilities	310		1,090,266,440,485	1,338,508,775,518
Short-term trade payables	311	V.10	65,537,372,200	121,873,974,224
Short-term advances from customers	312		230,694,618,246	278,160,394,598
Payable dividends and profits	313		124,907,840	124,907,840
Taxes and other payables to the State	314		2,743,917,221	3,712,073,137
Payables to employees	315		12,024,277,285	44,731,932,539
Short-term accrued expenses	316		-	-
Short-term inter-company payables	317		561,308,578,555	750,218,095,265
Short-term unearned revenue	319		170,769,764,364	95,354,127,852
Other short-term payables	320	V.12	19,699,614,542	18,970,885,150
Provision for short-term payables	322		18,065,945,689	18,065,945,689
Bonus and welfare funds	323		9,297,444,543	7,296,439,224
II. Non-current liabilities	330		42,274,888,249	6,622,034,665
Other long-term payables	338	V.12	920,317,665	920,317,665
Long-term borrowings and finance lease	339		35,652,853,584	-
Science and technology development fund	344		5,701,717,000	5,701,717,000
D. EQUITY	400		357,838,833,822	348,950,815,406
Share capital	411		284,997,640,000	284,997,640,000
- Ordinary shares carrying voting rights	411a		284,997,640,000	284,997,640,000
Share premium	412		711,011,577	711,011,577
Investment and development funds	418		21,127,524,154	21,127,524,154
Retained profits	420		51,002,658,091	42,114,639,675
+ Retained profits brought forward	420a		34,529,104,850	329,388,050
+ Retained profits for the current period	420b		16,473,553,241	41,785,251,625
TOTAL RESOURCES (440=300+400)	440		1,490,380,162,556	1,694,081,625,589

Preparer

Do Thi Kim Phuong

Chief Accountant

Phan Thi Tu Trinh

July 23, 2026

General Director

Hoang Anh Giao



STATEMENT OF INCOME

from April 1, 2026 to June 30, 2026

Office

Unit: VND

Items	Code	Note	The second quarter of current year	The second quarter of previous year	Accumulated from the beginning of the year to the end of the second quarter (Current year)	Accumulated from the beginning of the year to the end of the second quarter (Previous year)
Revenue from sales of goods and provision of services	01	VI.1	501,991,855,272	422,450,109,633	712,739,868,743	540,083,378,549
Revenue deductions	02				-	-
Net revenue from sales of goods and provision of services (10=01-02)	10		501,991,855,272	422,450,109,633	712,739,868,743	540,083,378,549
Cost of sales	11	VI.2	462,326,481,339	386,038,972,139	667,638,037,444	499,953,313,409
Gross profit (20=10-11)	20		39,665,373,933	36,411,137,494	45,101,831,299	40,130,065,140
Financial income	22	VI.3	1,052,757,810	1,857,414,398	3,283,001,924	4,061,576,630
Financial expenses	23		49,626,790	-	49,626,790	-
- In which: Interest expense	24		49,626,790		49,626,790	-
Selling expenses	25		-		-	-
General and administration expenses	26		27,704,312,096	24,308,158,642	29,006,748,072	26,585,741,670
Net operating profit {30=20+(21-22)-(25+26)}	30		12,964,192,857	13,960,393,250	19,328,458,361	17,605,900,100
Other income	31	VI.4	1,412,481,195	7,316,870	1,418,527,460	225,086,858
Other expenses	32	VI.5	155,043,187	226,708,572	155,044,270	249,281,295
Other profit (40=31-32)	40		1,257,438,008	(219,391,702)	1,263,483,190	(24,194,437)
Accounting profit before tax (50=30+40)	50		14,221,630,865	13,741,001,548	20,591,941,551	17,581,705,663
Income tax expense - current	51	VI.6	2,844,326,173	2,748,200,310	4,118,388,310	3,516,341,133
Income tax expense - deferred	52				-	-
Net profit after tax (60=50-51-52)	60		11,377,304,692	10,992,801,238	16,473,553,241	14,065,364,530

Preparer

Do Thi Kim Phuong

Chief Accountant

Phan Thi Tu Trinh

July 23, 2026

General Director

Hoang Anh Giao



OFFICE STATEMENT OF CASH FLOWS

(Indirect method)

from April 1, 2026 to June 30, 2026

Items	Code	Note	Accumulated from the beginning of the year to the end of the quarter (Current year)	Accumulated from the beginning of the year to the end of the quarter (Previous year)
I. Cash flows from operating activities				
Profit before tax	01		20,591,941,551	17,581,705,663
Adjustments				
- Depreciation and amortisation of fixed assets and	02		11,674,761,909	9,361,100,670
- Provisions	03		-	(781,800,198)
- (Gain)/loss from investing activities	05		(4,546,485,114)	(4,061,576,630)
- Interest expense	06		-	-
- Others	07		-	-
Operating profit before changes in working capital	08		27,720,218,346	22,099,429,505
- (Increase)/decrease in receivables	09		250,626,143,674	112,683,013,077
- (Increase)/decrease in inventories	10		(151,645,716,162)	(131,880,226,962)
- (Increase)/decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		(247,256,659,917)	7,030,578,939
- (Increase)/decrease in prepaid expenses	12		-	3,488,712,600
- Interest paid	14			
- Corporate income tax paid	15		(5,104,063,426)	(6,519,651,206)
- Other cash inflows	16	VII.3	90,038,117,109	225,086,858
- Other cash outflows	17	VII.3	(7,740,579,095)	(4,819,092,837)
Net cash flows from operating activities	20		(43,362,539,471)	2,307,849,974
II. Cash flows from investing activities				
1. Payments for additions to fixed assets and other long-term assets	21		(106,562,289,264)	(13,251,321,240)
2. Proceeds from disposals of fixed assets and other long- term assets	22		647,578,148	
3. Cash outflow for lending, purchase of debt instruments of other entities	23		(11,308,796)	(10,987,839)
4. Interest earned, dividends and profits received	27		3,283,001,924	4,061,576,630
Net cash flows from investing activities	30		(102,643,017,988)	(9,200,732,449)
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		35,652,853,584	
Net cash flows from financing activities	40		35,652,853,584	-
Net cash flows during the period (50=20+30+40)	50		(110,352,703,875)	(6,892,882,475)
Cash and cash equivalents at the beginning of the Effects of fluctuations in foreign exchange rates	60	V.1.	259,628,274,114	274,764,804,129
	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70		149,275,570,239	267,871,921,654

Preparer

Chief Accountant

July 23, 2026

General Director

Do Thi Kim Phuong

Phan Thi Tu Trinh

Hoang Anh Giao



NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Ownership structure

The predecessor of Saigon Traffic Construction Joint Stock Company is Saigon Traffic Construction One Member Limited Liability Company, a one-member limited liability, with the Ho Chi Minh City Finance and Investment State-owned Company acting as the representative of the State capital contribution. It was established according to the Business Registration Certificate No. 0300460907 on August 26, 2010, issued by the Ho Chi Minh City Department of Planning and Investment.

On May 5, 2016, Saigon Traffic Construction One Member Limited Liability Company officially transformed into a Joint Stock Company. It was issued a Business Registration Certificate by the Business Registration Office - Ho Chi Minh City Department of Planning and Investment. Currently, Saigon Traffic Construction Joint Stock Company operates with the business registration number: 0300460907, with its 13th amendment registered on December 26, 2022, and a total charter capital of 284,997,640,000 VND.

The company's headquarters is located at 476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City.

2. Operating industry

- Public service activities: Management and maintenance of road infrastructure in Ho Chi Minh City, maintenance of inland waterway structures;
- Undertake business projects: Construction of transportation works; water supply; drainage; electricity; postal and irrigation services;
- Construction materials business: Production and trading of hot asphalt concrete and bitumen emulsion, etc.

3. Business lines

- Public utility activities: Maintenance and repair of transportation infrastructure; maintenance and repair of inland waterway structures; maintenance and repair of irrigation works, green spaces, lighting, bridges, drainage systems, and wastewater treatment (Industry code 4390).
- Construction of transportation works; ports and yards; water supply and drainage; civil works; industrial works; electricity; lighting; postal services; green spaces and hydraulic works. Construction of irrigation works (Industry Code 4299)
- Freight transportation by road: Freight transportation by trucks (Industry Code 4933)
- Architectural activities and technical consulting: Consulting for construction of B and C class transportation works, consulting for water supply and drainage works, technical infrastructure (Industry Code 7110).
- Trading of specialized construction materials, traffic signals. Wholesale of materials and equipment for water supply and drainage industry (Industry Code 4663).
- Production of billboards for traffic safety propaganda (not operating at the headquarters) (Industry Code 7310).
- Construction of railway and road works (Industry Codes 4211; 4212).
- Inland waterway freight transport (Industry Code 5022).
- Construction of all types of buildings: construction of factories, civil construction (Industry Code 4102).
- Demolition: demolition of construction works (Industry Code 4311).
- Site preparation: land leveling, site preparation (Industry Code 4312).
- Collection of non-hazardous waste, hazardous waste (Industry Codes 3811, 3812).
- Rental of machinery, equipment, and other tangible goods: Rental of motorcycles, construction equipment (Industry Code 7720)
- Architectural and technical consulting activities: Testing and quality control of construction works and building materials (Industry Code 7110).
- Production of hot asphalt concrete, production of ready-mix concrete, concrete batching plants, production of emulsions, production of traffic signals (Industry Codes 2395, 1920, 2790).
- Architectural and technical consulting activities: Testing and quality control of construction works and building materials (Industry Code 7110).
- Toll collection services for road usage; Management and supervision of control rooms, toll booths (Industry Codes 5225)
- Regulation, control, removal of obstacles, and prevention of drifting collisions to ensure inland waterway traffic safety; Inland waterway pilotage services (Industry Code 5222).

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

4. Normal operating cycle:

The normal operating cycle of the Company is generally within 12 months.

5. Corporate structure: Includes 01 subsidiary and 14 affiliated enterprises.

5.1 List of subsidiaries includes: 01 company

Units	Address	Rate of interest	Rate of voting rights
Traffic Construction Number 1 Company Limited	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	100%	100%

5.2 Dependent units without legal status and dependent accounting: The office and 14 affiliated enterprises

Units	Address	Main business activities
Company office	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	General management
Road Enterprise 1	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works, Production of hot asphalt concrete, emulsions.
Road Enterprise 4	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works
Road Enterprise 6	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works
Construction Works Enterprise 2	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Construction of works
Construction Works Enterprise 3	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works
Construction Works Enterprise 5	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works; Production and installation of traffic signal systems.
Construction Works Enterprise 6	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works
Construction Works Enterprise 8	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works
Construction Works Enterprise 9	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works
Construction Works Enterprise 10	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works
Youth Construction Works Enterprise	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works
Hot Asphalt Concrete Enterprise	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works, Production of hot asphalt concrete
Traffic Infrastructure Construction Works Enterprise	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Construction of works

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

Traffic Signal System Production 476 Huynh Tan Phat, Tan Thuan
and Installation Enterprise Ward, Ho Chi Minh City

Management, maintenance of road infrastructure,
construction of works; Production and installation of
traffic signal systems.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

1. Accounting period

The first accounting period of Saigon Traffic Construction Joint Stock Company began from May 5, 2016, to December 31, 2016, when it officially transitioned from a State-owned Enterprise to a Joint Stock Company according to the Business Registration Certificate No. 0300460907, 9th amendment on May 5, 2016, issued by the Ho Chi Minh City Department of Planning and Investment.

The accounting period for the subsequent years of the company begins on January 1st and ends on December 31st of each year.

2. Accounting currency

The Company's accounting currency is Vietnam Dong ("VND").

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting system

The Company applies the Accounting System issued under Circular No. 99/2025/TT/BTC dated October 27, 2025, by the Ministry of Finance, and the guiding, supplementary, and amended Circulars.

2. Statement of compliance

The Company has applied the Vietnamese Accounting Standards and the guiding documents issued by the State. The financial statements are prepared and presented in accordance with the regulations of the standards, the circulars guiding the implementation of the standards, and the current accounting system in use.

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles of recognition of cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank deposits, Cash in transit and short-term investments with a maturity or redemption period of no more than 3 months from the purchase date, easily convertible into a defined amount of cash, and with minimal risk in converting to cash.

2. Recognition principles for financial investments

These are investments made outside the enterprise for the purpose of effectively utilizing capital to improve the efficiency of the company's operations, such as equity investments in subsidiaries, joint ventures, affiliates, securities investments, and other financial investments, etc.

Classification of investments in financial statements is based on the following principles:

- Investments with a remaining recovery period of no more than 12 months or within one operating cycle are classified as short-term.
- Investments with a remaining recovery period of more than 12 months or over one operating cycle are classified as long-term.

3. Recognition principles for receivables

Receivables are monitored in detail of receivable terms, receivable parties, original currency and other factors depending on the Company's managerial requirements.

The classification of receivables is carried out according to the following principles:

- Trade receivables: trade receivables arising from buying-selling transactions between the Company and buyers, such as sales of goods, provision of services, sale/disposal of assets;
- Inter-company receivables: Receivables between the parent company and its dependent subordinate units without legal entity status;
- Other receivables: Other receivables include non-trade receivables, not related to buying-selling transactions.

Classification of receivables when preparing the financial statements according to the following principles:

- Receivables with a remaining recovery period of no more than 12 months or within one operating cycle are classified as short-term.
- Receivables with a remaining recovery period of 12 months or more, or beyond one operating cycle, are classified as long-term.

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

Allowance for doubtful debts: Doubtful receivables are provisioned for bad debts when preparing the financial statements. The recognition or reversal of this provision is done at the time of preparing the financial statements and is recorded as an administrative expense for the period. For receivables that have been outstanding for many years, and for which the Company has made all efforts to collect the debt but has still been unsuccessful, and determines that the debtor is truly unable to pay, the Company may need to take procedures to sell the debt to a debt purchasing company, write off the doubtful receivables, or remove them from the accounting books (in accordance with the laws and the Company's charter).

In addition, the Company has doubtful receivables related to the approval of the final settlement for the SPDVCI projects carried out before the official transition to a joint-stock company, which are awaiting guidance on how to handle them from the competent authorities.

4. Recognition principles for inventories

Inventories are recognized as cost. If the net realisable value is lower than the cost, it must be measured at the net realisable value. The cost of inventories comprises costs of purchases, processing costs, and other directly relevant costs incurred in bringing the inventories to their present location and conditions

The value of inventories is calculated using the First In, First Out (FIFO) method.

Inventories are recorded for using the perpetual method.

Allowance for inventories: An allowance is made for the estimated loss in value due to the impairment in the value of materials, finished goods, and inventories owned by the Company that may occur (through diminution, damage or obsolescence. etc.) based on reasonable evidence of the impairment at the end of the financial year. Any increase or decrease in this allowance is recognized in the cost of sales on the income statement.

5. Recognition principles for fixed assets

Tangible fixed assets and intangible fixed assets are recognized as costs. During use, tangible fixed assets and intangible assets are recorded at their original cost, accumulated depreciation, and remaining value.

The cost of a fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use. Expenditures for additions, improvements and renewals are added to the carrying amount of the assets, expenditures for maintenance and repair are charged as expenses for the current year.

When a asset is disposed of, its cost and accumulated depreciation are written off in the financial statements, and then any loss arising from such disposal is included in the income statement.

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05 - 50 years
Machinery and equipment	08 - 15 years
Vehicles	06 - 10 years
Instrument & tools for management	03 - 06 years
Other assets	04 years
Other intangible assets	03 - 06 years

Assets are revalued during the privatization process, and the depreciation of the aforementioned fixed assets starts from the date the company is granted the business registration certificate for its conversion into a joint-stock company.

Fixed assets that have fully depreciated are still being used by the Company because the Company consistently performs well in the maintenance and servicing of vehicles and equipment.

6. Recognition principles for prepaid expenses

The calculation and allocation of prepaid expenses into production and business costs for each accounting period are based on the nature and magnitude of each type of expense to select a reasonable allocation method and basis.

The classification of prepaid expenses in the preparation of financial statements should follow these principles:

- Prepaid amounts for goods or services to be provided within 12 months or within a normal operating cycle from the date of payment are classified as short-term prepaid expenses.

- Prepaid amounts for goods or services to be provided over a period exceeding 12 months or longer than a normal operating cycle from the date of payment are classified as long-term prepaid expenses.

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

The value of goodwill is re-evaluated during the equitization process, based on the Enterprise Valuation Report prepared by DongA Bank Securities Company. It is amortized over a period not exceeding 10 years, starting from the official conversion date into a Joint Stock Company.

7. Recognition principles for payables

Payables are monitored in detail by remaining payable terms, payable parties, original currency, and other factors depending on the company's managerial requirements.

The classification of payables is carried out according to the following principles:

- Trade payables: trade payables arising from transactions involving the purchase of goods, services, or assets, as well as payables incurred during import transactions through consignees;
- Inter-company payables: Payables between the parent company and its dependent subordinate units without legal entity status;
- Other payables: Other payables include non-trade payables, not related to buying-selling transactions, or provision of goods and services.

Classification of payables when preparing the financial statements according to the following principles:

- Payables with a remaining payment period of no more than 12 months or within one operating cycle are classified as short-term.
- Payables with a remaining payment period of 12 months or more, or beyond one operating cycle, are classified as long-term.

8. Recognition principles for borrowings and capitalizing borrowing costs

Borrowing costs directly related to loans are recognized as financial expenses in the period, except in cases where borrowing costs are directly associated with the construction investment or production of assets in progress that are included in the value of those assets (capitalized) when the conditions specified in the Accounting Standard "Borrowing Costs" are met.

Borrowing costs directly related to the construction investment or production of unfinished assets are included in the value of those assets (capitalized), including interest on loans, allocation of discounts or premiums when issuing bonds, and ancillary costs arising from the loan application process.

9. Recognition principles for equity

Payables for goods and services received from suppliers during the period but not yet paid due to the lack of invoices or incomplete documentation, as well as payables to employees, are recognized as production and business expenses in the period to ensure that actual expenses, when incurred, do not cause sudden fluctuations in production and business costs, while adhering to the matching principle between revenue and expenses. The accrual of accrued expenses must be calculated rigorously and supported by reasonable and reliable evidence. When these expenses are incurred, any differences from the accrued amounts should be adjusted by recording additional or reduced expenses corresponding to the difference.

10. Recognition principles for equity

The owner's equity is recognized based on the actual capital contributed by the owner.

Retained profits represents the profit from the company's activities after adding (+) or subtracting (-) adjustments due to the retrospective application of changes in accounting policies and retrospective corrections of material errors from prior years.

The distribution of the company's business operating profits must comply with the current financial policies.

When distributing profits, consideration must be given to non-monetary items within the retained profits that may affect cash flow and the company's ability to pay dividends and profits.

11. Recognition principles for revenue

a. Recognition principles for revenue from sales of goods

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

- The significant risks and rewards of ownership of the goods or products have been transferred to the buyer;
- The company no longer retains management rights or control over the goods as the owner.;
- Revenue can be reliably measured.;
- The company has received or will likely receive economic benefits from the sales transaction;
- The costs associated with the sales transaction can be reliably determined.

b. Recognition principles for financial income

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

Financial income includes income generated from interest, royalties, dividends, profit sharing, and other financial incomes. The company recognizes dividends and profit sharing when it has the entitlement to receive dividends or profits from capital contributions.

c. Recognition principles for revenue from construction contracts

Revenue from construction contracts is recognized in one of the following two cases:

- The construction contract stipulates that the contractor is paid according to the set schedule: when the contract performance results are reliably estimated, the revenue is recognized corresponding to the completed volume determined by the contractor.
- The construction contract stipulates that the contractor is paid based on the value of performed work volume: when the contract performance results are reliably estimated and certified by customers, the revenue is recognized by reference to the completed work volume certified by the customers.

When the outcome of contract execution cannot be reliably estimated, the recognized revenue is equivalent to the costs incurred, and the reimbursement is relatively certain.

d. Recognition principles for other income

Other income includes revenue outside the company's production and business activities, such as: proceeds from the sale or disposal of fixed assets; penalties received for customer contract violations; compensation from third parties to offset asset losses; recovery of written-off bad debts; payables where creditors cannot be identified; income from gifts, monetary gifts, and in-kind gifts ...

12. Recognition principles for construction revenue deductions

The adjustment to reduce construction revenue is made upon receiving the decision from the investor or competent authorities approving the final settlement, which reduces the cost of completed construction.

13 Recognition principles for cost of sales

Cost of sales comprises the cost of products, goods, services, and investment properties; the production cost of construction products sold during the period; and expenses related to investment property business activities.

The value of inventory shortages and losses is recognized in the cost of sales after deducting any compensation received (if any).

For cost of direct raw materials consumed over the normal level, fixed labour cost and manufacturing overheads not allocated to finished goods are recorded directly into the cost of sales (after deducting compensations, if any) even if products and goods are not yet determined to be consumed.

14 Recognition principles for financial expenses

Financial expenses include costs related to financial activities, such as: expenses or losses associated with financial investment activities; costs of lending and borrowing funds; expenses for joint venture and associate capital contributions; losses from the transfer of securities; provision for the decline in value of trading securities; provisions for investment losses in other entities; losses incurred from foreign currency sales and foreign exchange rate differences

15 Recognition principles for selling expenses, general and administration expenses

Selling expenses represent expenses that are incurred in the process of selling products, goods, and providing services.

General and Administrative Expenses reflect the company's costs, including salaries, social insurance, health insurance, unemployment insurance, and trade union fees for management staff; cost of office materials, tools, and depreciation of fixed assets used for company management; land rental fees and business license tax; provisions for doubtful debts; outsourced services; and other monetary expenses...

Selling expenses and general and administration expenses are allocated to business activities based on the company's chosen criteria (revenue or profit).

16 Recognition principles for current and deferred income tax expenses

Current income tax expenses: is the amount of income taxes payable determined based on taxable profit and the current income tax rate, and tax adjustments payable related to the previous period.

The Company's tax reports are subject to examination by tax authorities. As the application of tax laws and regulations to various transactions can be interpreted in different ways, the tax figures presented in the financial statements may be subject to changes based on the final decisions of the tax authorities.

17 Related parties

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operating policy decisions. Parties are also regarded as related if they are subject to common control or common significant influence.

In considering the relationship between related parties, the nature of relationship is focused more than its legal form.

18 Segment reporting

Segment information is presented by the Company's geographic regions and business sectors. Segment reports by geographic regions and business sectors are based on the Company's internal reporting and management structure.

The results of segment reporting include items directly allocated to a segment as well as items allocated to segments based on a reasonable criterion (revenue or profit).

19 Financial instrument

a. Financial Assets

The Company's financial assets include cash and short-term deposits, trade receivables, other receivables, loans, and listed and unlisted financial instruments.

Financial assets are recognized on the purchase date and derecognized on the sale date. At initial recognition, financial assets are recorded at cost plus directly attributable transaction costs associated with the purchase or issuance.

b. Financial liabilities and equity instruments

Financial instruments are classified as either financial liabilities or equity instruments at initial recognition based on their nature and definitions of financial liabilities and equity instruments.

The Company's financial liabilities include trade payables, other payables, and borrowings.

At initial recognition, all financial liabilities are recorded at their cost plus directly attributable transaction costs related to their issuance.

Equity Instruments: These are contracts that represent the residual interest in the Company's assets after deducting all its liabilities.

Offsetting Financial Instruments: Financial assets and financial liabilities are offset and presented at net value on the Balance Sheet when, and only when, the Company has a legal right to offset the recognized amounts and intends to settle on a net basis or recognize the asset and settle the liability simultaneously.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN BALANCE SHEET

Unit: VND

1. CASH AND CASH EQUIVALENTS

	The end of the period	The beginning of the year
- Cash on hand	308,067,602	675,594,550
- Cash in banks	93,967,502,637	118,952,679,564
- Cash equivalents	55,000,000,000	140,000,000,000
+ Term deposit	55,000,000,000	140,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	30,000,000,000	70,000,000,000
Vietnam International Commercial Joint Stock Bank - District 10 Branch	15,000,000,000	
Military Commercial Joint Stock Bank - North Saigon Branch	10,000,000,000	70,000,000,000
Total	149,275,570,239	259,628,274,114

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

2 FINANCIAL INVESTMENTS

2.1. Short-term financial investments

	The end of the period			The beginning of the year		
	Cost	Provison	Fair value	Cost	Provison	Fair value
- Term deposit	797,689,196	-	-	786,380,400		
Total	797,689,196	-	-	786,380,400	-	-

2.2. Investments in other entities

	The end of the period			The beginning of the year		
	Cost	Provison	Fair value	Cost	Provison	Fair value
Investments in subsidiaries	5,000,000,000	-	-	5,000,000,000	-	-
Traffic Construction Number 1 Company Limited	5,000,000,000	-	-	5,000,000,000	-	-
Total	5,000,000,000			5,000,000,000		

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

3 . TRADE RECEIVABLES

3.1. Short-term

	The end of the period	The beginning of the year
Roads Management Center	30,940,076,618	286,569,555,510
Management Center of Waterway System	4,846,026,000	19,867,625,213
Transportation Works Construction Investment Project Management Authority	30,359,098,087	57,133,507,288
Phat Dat Real Estate Development Corporation	33,132,543,198	33,132,543,198
Traffic Construction Number 1 Company Limited	10,770,378,708	34,741,587,753
Other trade receivables	168,872,139,574	220,994,519,750
Total	278,920,262,185	652,439,338,712

3.2. Trade receivables from customers are the related parties

	The end of the period	The beginning of the year
Traffic Construction Number 1 Company Limited	10,770,378,708	34,741,587,753
Total	10,770,378,708	34,741,587,753

4 . OTHER RECEIVABLES

	The end of the period		The beginning of the year	
	Value	Allowance	Value	Allowance
4.1. Short-term				
- Advances	803,681,343	-	807,429,468	-
- Other receivables	10,059,245,332	-	8,610,438,950	-
+ Construction Works Enterprise 4	1,185,994,938		1,185,994,938	
+ Construction Works Enterprise 7	4,411,194,915		4,461,194,915	
+ Other parties	4,462,055,479		2,963,249,097	
Total	10,862,926,675	-	9,417,868,418	-
4.2. Long-term				
- Deposits and Escrow	4,175,244,450	-	3,369,196,765	-
Roads Management Center				
Urban Traffic Management Center				
Management Center of Waterway System	564,560,150		335,924,000	
Department for Roads of Viet Nam IV	3,247,504,769		2,670,093,234	
Management Centre of Public Transport	56,379,531		56,379,531	

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

Thu Duc City Infrastructure Development Centre	-	-
Long Thanh Power Company	6,800,000	6,800,000
Hong An Bridge and Road Construction Trading Service Company Limited	300,000,000	300,000,000
Total	4,175,244,450	3,369,196,765

5 . ALLOWANCE FOR DOUBTFUL DEBTS:

	The end of the period		The beginning of the year	
	Cost	Allowance	Cost	Allowance
Saigon Water Corporation	582,589,683	582,589,683	582,589,683	582,589,683
Water Supply Sewerage Construction and Investment Joint	90,106,278	90,106,278	90,106,278	90,106,278
An Cuong Construct Company Limited	267,581,500	267,581,500	267,581,500	267,581,500
Gia Dinh Water Supply Joint Stock Company	211,595,335	211,595,335	211,595,335	211,595,335
Construction Works Enterprise 7	4,461,194,915	4,461,194,915	4,461,194,915	4,461,194,915
Construction Works Enterprise 4	1,928,349,204	1,928,349,204	1,928,349,204	1,928,349,204
Civil Engineering Construction Joint Stock Company No 60	523,598,000	523,598,000	523,598,000	523,598,000
Transportation Works Construction Investment Project Management	5,178,297,048	4,168,040,734	5,984,024,548	4,168,040,734
Phat Dat Real Estate Development Corporation	10,312,198,603	10,312,198,603	10,312,198,603	10,312,198,603
Other parties	36,698,942,037	33,779,812,183	50,421,121,387	33,779,812,183
Total	60,254,452,603	56,325,066,435	74,782,359,453	56,325,066,435

6 . INVENTORIES

	The end of the period		The beginning of the year	
	Cost	Allowance	Cost	Allowance
- Raw materials	52,652,964,469		1,540,790,884	
- Tools and supplies	11,150,609		10,972,908	
- Production and Business Expenses	101,110,218,003		576,853,127	
Total	153,774,333,081	-	2,128,616,919	-

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

7 . INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Other Tangible Fixed Assets	Total
Cost						
At the beginning of the year	71,708,464,552	199,577,271,090	122,617,956,210	2,316,520,819	-	396,220,212,671
- Purchases during the year	23,354,967,083	80,681,140,996	2,526,181,185			106,562,289,264
- Disposals, sale	-	8,144,901,080				8,144,901,080
- Adjustments for increases, decreases	-				-	-
At the end of the period	95,063,431,635	272,113,511,006	125,144,137,395	2,316,520,819	-	494,637,600,855
Accumulated depreciation						
At the beginning of the year	12,967,289,584	134,895,312,909	75,177,065,041	1,404,154,770	-	224,443,822,304
- Depreciation for the period	1,085,636,927	5,559,649,175	4,855,759,454	111,966,351		11,613,011,907
- Decreases due to disposal		8,144,901,080				8,144,901,080
At the end of the period	14,052,926,511	132,310,061,004	80,032,824,495	1,516,121,121	-	227,911,933,131
Net book value						
At the beginning of the year	58,741,174,968	64,681,958,181	47,440,891,169	912,366,049	-	171,776,390,367
At the end of the period	81,010,505,124	139,803,450,002	45,111,312,900	800,399,698	-	266,725,667,724

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

8 INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

Items	Copyrights and Patents	Software	Other intangible fixed assets	Total
Cost				
The beginning of the year	146,129,900	992,056,103	110,505,816	1,248,691,819
Increase during the period	-	-	-	-
- Purchases during the period	-	-	-	-
- Other increases	-	-	-	-
Decrease during the period	-	-	-	-
- Disposals, sale	-	-	-	-
- Other decreases	-	-	-	-
The end of the period	146,129,900	992,056,103	110,505,816	1,248,691,819
Accumulated amortisation				
The beginning of the year	146,129,900	745,056,111	110,505,816	1,001,691,827
Increase during the period	-	-	-	-
- Depreciation for the period	-	61,750,002	-	61,750,002
Decrease during the period	-	-	-	-
- Disposals, sale	-	-	-	-
- Other decreases	-	-	-	-
The end of the period	146,129,900	806,806,113	110,505,816	1,063,441,829
Net book value				

9 PREPAID EXPENSES

	The end of the period	The beginning of the year
Allocation of management expenses	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

10 TRADE PAYABLES

	The end of the period		The beginning of the year	
	Value	Amount available for debt repayment	Value	Amount available for debt repayment
Trading and Transport Materials Import Export Joint Stock Company (TRATIMEX)	2,982,269,880	2,982,269,880	14,391,628,560	14,391,628,560
Dinh Phuong Nam Company Limited	2,869,596,006	2,869,596,006	5,167,439,820	5,167,439,820
Hong An Bridge and Road Construction Trading Service Company Limited	-	-	15,951,133,123	15,951,133,123
International Investment Construction And Trading Joint Stock Company	9,461,280,960	9,461,280,960	8,975,211,480	8,975,211,480
Petrolimex Asphalt Company Limited	-	-	14,719,794,120	14,719,794,120
Asphalt Distribution Company Limited	14,222,114,568	14,222,114,568	-	-
VIPEC Machinery And Special Purpose Vehicles Joint Stock Company	-	-	10,738,980,000	10,738,980,000
Anh Duong Construction and Trading Co., Ltd.	12,680,903,700	12,680,903,700	4,898,577,600	4,898,577,600
Payables to other parties	23,321,207,086	23,321,207,086	47,031,209,521	47,031,209,521
Total	65,537,372,200	65,537,372,200	121,873,974,224	121,873,974,224

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

11 . TAXES AND RECEIVABLES, PAYABLES TO THE STATE TREASURY

	Beginning-of- year receivables	Beginning-of-year payables	Payables for the period	Amounts paid for the period	End-of-period receivables	End-of-period payables
Value added tax	24,362,676,719		63,127,785,823	84,167,318,259	45,402,209,155	
Corporate income tax		3,712,073,137	4,135,907,510	5,104,063,426		2,743,917,221
Personal income tax	297,814,330		121,084,009	1,566,434,524	1,743,164,845	
Land & housing tax, land rental charges			579,869,754	579,869,754		
Other Fees and Licenses Payable	207,327,744		60,844,681	60,844,681	207,327,744	
Total	24,867,818,793	3,712,073,137	68,025,491,777	91,478,530,644	47,352,701,744	2,743,917,221

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

12 . OTHER PAYABLES

	<u>The end of the period</u>	<u>The beginning of the</u>
- Payable to HFIC - Equitization expenses	156,381,600	156,381,600
- Other payables	19,668,140,782	18,939,411,390
+ Hochiminh city Finance and Investment state-	-	-
+ Ho Chi Minh City Department of Finance	7,120,660,129	7,120,660,129
+ Traffic Construction Number 1 Company Limited	5,000,000,000	5,000,000,000
+ Road Enterprise 1	56,027,108	188,065,108
+ Road Enterprise 4	248,413,687	287,687,687
+ Construction Works Enterprise 1	980,618,509	980,618,509
+ Construction Works Enterprise 2	329,176,436	329,176,436
+ Construction Works Enterprise 4	1,333,989,177	1,333,989,177
+ Other Shareholders (Dividends Payable)	124,907,840	124,907,840
+ Other parties	4,474,347,896	3,574,306,504
- Repaying other payables		
Total	19,824,522,382	19,095,792,990

13 . UNEARNED REVENUE

	<u>The end of the period</u>	<u>The beginning of the</u>
- Deferred revenue	170,769,764,364	95,354,127,852
Total	170,769,764,364	95,354,127,852

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Company office

14 . OWNERS' EQUITY

	Share capital	Share premium	Investment and development funds	Retained profits	Total
The beginning of the previous year	284,997,640,000	711,011,577	12,974,873,292	35,382,015,165	334,065,540,034
- Profit increase for the previous period				41,785,251,625	41,785,251,625
- Other increase					
- Decrease					
+ Provision for investment and development funds			8,152,650,862	(8,152,650,862)	
+ Distribution for Bonus and Welfare Funds				(1,250,188,653)	(1,250,188,653)
+ Dividend distribution				(25,649,787,600)	(25,649,787,600)
The end of the previous year	284,997,640,000	711,011,577	21,127,524,154	42,114,639,675	348,950,815,406
The beginning of this year	284,997,640,000	711,011,577	21,127,524,154	42,114,639,675	348,950,815,406
- Profit increase for the period				16,473,553,241	16,473,553,241
- Decrease					
+ Provision for investment and development funds					
+ Distribution for Bonus and Welfare Funds				(7,585,534,825)	(7,585,534,825)
+ Dividend Payment					
The end of the period	284,997,640,000	711,011,577	21,127,524,154	51,002,658,091	357,838,833,822

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Company office

14.1. Details of Owner's equity

	Rate	Number of Shares	Capital value
+ Ho Chi Minh City Finance and Investment State-Owned Company	49.00%	13,965,000	139,650,000,000
+ Other Shareholders	51.00%	14,534,764	145,347,640,000
Total	100%	28,499,764	284,997,640,000

14.2. Capital transactions with owners and distribution of dividends, profit sharing

	Current period	Previous period
- Share capital		
+ Beginning-of-year contributed capital	284,997,640,000	284,997,640,000
+ Capital contributions increased during the year		-
+ Capital contributions decreased during the year		
+ End-of-period contributed capital	284,997,640,000	284,997,640,000
- Dividends on profits distributed		

14.3. Shares

	The end of the period	The beginning of the year
- Number of shares registered to be issued	28,499,764	28,499,764
- Number of shares sold to the public	28,499,764	28,499,764
+ Ordinary shares	28,499,764	28,499,764
+ Preferred shares		
- Number of outstanding shares	28,499,764	28,499,764
+ Ordinary shares	28,499,764	28,499,764
+ Preferred shares		

* Par value of outstanding shares: VND 10,000 per share

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

VI . SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF INCOME

Unit: VND

1 . REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

Accumulated from the beginning of the year to
the end of the quarter

	Current year	Previous year
- Revenue from management and maintenance of road	120,597,232,126	164,257,242,564
- Revenue from construction projects	553,373,760,215	363,313,501,775
- Revenue from hot asphalt concrete production activities	38,768,876,402	12,512,634,210
Total	712,739,868,743	540,083,378,549

2 . COST OF SALES

Accumulated from the beginning of the year to
the end of the quarter

	Current year	Previous year
- Cost of sales from management and maintenance of road	88,466,612,159	134,028,080,014
- Cost of sales from construction projects	541,197,296,492	353,660,024,785
- Cost of sales from hot asphalt concrete production	37,974,128,793	12,265,208,610
Total	667,638,037,444	499,953,313,409

3 . FINANCIAL INCOME

Accumulated from the beginning of the year to
the end of the quarter

	Current year	Previous year
- Interest income from deposits, loans	2,938,975,991	4,061,576,630
- Profit from Subsidiaries	344,025,933	
Total	3,283,001,924	4,061,576,630

4 . OTHER INCOME

Accumulated from the beginning of the year to
the end of the quarter

	Current year	Previous year
- Revenue from vehicle and construction equipment rentals	731,770,000	57,922,000
- Proceeds from disposals of fixed assets	647,578,148	
- Others	39,179,312	167,164,858
Total	1,418,527,460	225,086,858

5 . OTHER EXPENSES

Accumulated from the beginning of the year to
the end of the quarter

	Current year	Previous year
- Expenses for vehicle and construction equipment rentals	151,797,167	26,086,093
- Others	3,247,103	223,195,202
Total	155,044,270	249,281,295

6 . INCOME TAX EXPENSE - CURRENT

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026
Office

Accumulated from the beginning of the year to
the end of the quarter

	Current year	Previous year
- Income tax expense based on current taxable profit	4,118,388,310	3,516,341,133
Total	4,118,388,310	3,516,341,133

VII . OTHER INFORMATION

1 . Other financial information:

The Company still has settlement amounts pending recognition as capital by the Department of Finance for payment (according to the State Audit's notification on the results of the audit at Saigon Traffic Construction Joint Stock Company, No. 709/TB-KV IV dated September 28, 2018).

2 . Events After the End of the Accounting Period: None

3 . Information on related parties with significant transactions during the period

3.1. Related party

Related party	Relationship
Hochiminh city Finance and Investment state-owned Company (HFIC)	Major shareholder
Traffic Construction Number 1 Company Limited	Subsidiary

3.2. Transactions with related parties

Hochiminh city Finance and Investment state-owned Comp	The end of the period	The beginning of the year
+ Profit payable	-	-
Traffic Construction Number 1 Company Limited	The end of the period	The beginning of the year
+ Receivables from the sale of hot asphalt concrete, motorcycle rentals	10,770,378,708	34,741,587,753

4 . Salary of the General Director, and remuneration for the Board of Directors and the Board of Supervisors:

Accumulated from the beginning of the year to
the end of the period

	Current year	Previous year
+Salary of the General Director	278,400,000	278,400,000
+ Remuneration for the Board of Supervisors	315,000,000	315,000,000
+ Remuneration for Chairman of the Board of Directors, member of the Board of Directors, Person in charge of Corporate Governance	294,600,000	294,600,000
<i>Mr. Hoang Ngoc Hung</i>	<i>94,200,000</i>	<i>94,200,000</i>
<i>Mr. Hoang Anh Giao</i>	<i>43,200,000</i>	<i>43,200,000</i>

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

<i>Mr. Vo Anh Tu</i>	43,200,000	43,200,000
<i>Mr. Tran Thanh Hung</i>	26,509,091	43,200,000
<i>Ms. Thai Thi Thu Thanh</i>	16,690,909	-
<i>Mr. Nguyen Danh Thu</i>	43,200,000	43,200,000
<i>Ms. Do Thi Thuy Linh</i>	27,600,000	27,600,000

5 Number of employees at the reporting date: 529 employees

NOTES TO THE FINANCIAL STATEMENTS

from April 1, 2026 to June 30, 2026

Office

6. Information about continuous operations

There are no events that raise significant doubts about the ability to operate continuously.

7. Comparative figures

The comparative figures on the Balance Sheet as of January 1, 2026, are derived from the audited financial statements for the year 2025 prepared by Southern Auditing & Accounting Financial Consulting Services Company Limited (AASCs)

Preparer

Do Thi Kim Phuong

Chief Accountant

Phan Thi Tu Trinh

July 23, 2026

General Director

Hoang Anh Giao

