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HO CHI MINH CITY INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

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SEPARATE FINANCIAL STATEMENTS

QUARTER 3/2026

Oct 2026

HO CHI MINH CITY INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS
QUARTER 3/2026

Ho Chi Minh City, Oct 2026

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SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 Sep 2026

Unit VND

ASSETS	Codes	Notes	Closing balance	Opening balance (As restated)
A. CURRENT ASSETS	**100**		**15,910,411,763,574**	**14,010,656,307,560**
I. Cash and cash equivalents	**110**	**V.1**	**240,051,074,823**	**306,131,456,775**
1 Cash	111		6,521,100,854	292 880,537,323
2. Cash equivalents	112		233 529 973 969	13 250,919,452
II. Short-term financial investments	**120**	**V.9**	**14,331,310,052,809**	**9,488,440,971,390**
1. Trading securities	121	9 a	513,385,967,074	-
2 Short-term held-to-maturity investments	123	9 b	13,846,510,575,571	9 497,639,222,753
3 Provision for short-term held-to-maturity investments	124	9 b	(28 586,459,836)	(9,198,251,363)
III. Short-term receivables	**130**		**1,327,056,141,237**	**4,207,280,982,692**
1 Short-term trade receivables	131	V 2	761,719,144,173	3,549,785 684 349
2 Short-term advances to suppliers	132	V 3	11,765,145,615	5,783 264 441
3 Other short-term receivables	135	V 4	556,869,649,891	655,009,832,344
4 Provision for short-term doubtful debts	136	V 5	(3,297,798,442)	(3 297,798,442)
IV. Other short-term assets	**160**		**11,994,464,705**	**8,802,896,703**
1. Short-term deferred expenses	161		9,583,673,965	7,163,531 823
2 Value added tax deductibles	162		2,314,439,756	1,412 135 069
3 Taxes and other receivables from the State budget	163	V 11	73,121,184	73 121 184
4 Other short-term assets	165		23,229,800	154,108,627

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 Sep 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance (As restated)
B. NON-CURRENT ASSETS	**200**		**5,573,827,368,036**	**4,409,196,353,387**
I. Long-term receivables	**210**		**5,000,000**	**6,733,000,000**
1 Other long-term receivables	215	V.4	5,000,000	6,733,000,000
II. Fixed assets	**220**		**67,473,111,034**	**69,007,836,436**
1. Tangible fixed assets	221	V.6	67,443,111,034	68,947,836,436
- Cost	*222*		*76,231,598,690*	*76,231,598,690*
- Accumulated depreciation	*223*		*(8,788,487,656)*	*(7,283,762,254)*
2 Intangible fixed assets	227	V.7	30,000,000	60,000,000
- Cost	*228*		*1,059,080,204,896*	*1,059,080,204,896*
- Accumulated amortization	*229*		*(1,059,050,204,896)*	*(1,059,020,204,896)*
III. Investment property	**240**	**V.8**	**59,310,172,444**	**61,054,922,766**
- Cost	241		67,108,989,145	67,108,989,145
- Accumulated depreciation	242		(7,798,816,701)	(6,054,066,379)
IV. Long-term assets in progress	**250**		**25,653,083,000**	**11,947,976,909**
1 Construction in progress	252		25,653,083,000	11,947,976,909
V. Long-term financial investments	**260**	**V.9**	**5,421,386,001,558**	**4,258,967,617,276**
1 Investments in subsidiaries	261		2,540,433,041,847	2,931,652,009,764
2 Investments in joint-ventures, associates	262		1,336,168,324,046	1,336,168,324,046
3 Equity investments in other entities	263		258,872,989,350	245,022,989,350
4 Provision for impairment of long-term investments in other entities	264		(369,045,352,592)	(253,875,705,884)
5 Long-term held-to-maturity investments	265		1,654,956,998,907	-
VI. Other long-term assets	**270**		**-**	**1,485,000,000**
1. Long-term deferred expenses	271		-	1,485,000,000
TOTAL ASSETS (280 = 100 + 200)	**280**		**21,484,239,131,610**	**18,419,852,660,947**

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 Sep 2026

Unit VND

RESOURCES		Codes	Notes	Closing balance	Opening balance (As restated)
C.	**LIABILITIES**	**300**		**12,729,156,495,606**	**10,444,031,754,951**
I.	**Current liabilities**	**310**		**3,583,449,044,285**	**3,908,016,337,151**
1	Short-term trade payables	311		-	4,957,200,000
2	Short-term advances from customers	312		1,613,874,873	1,613 874 873
3	Dividends and profit payable	313	V 10	4,745,852,556	4,745 852,556
4	Short-term taxes and amounts payable to the State budget	314	V 11	2,059,672,104	1,604 092 529
5	Payables to employees	315		10,000,000,000	7,668 000,000
6	Short-term accrued expenses	316		1 148 328,240	1,173,328,240
7	Other current payables	320	V 12	295 949 704,681	342,842,419,751
8	Short-term loans and obligations under finance leases	321	V 13	3,233,037,166,699	3,506,243 933,786
9	Bonus and welfare funds	323		34,894,445,132	37,167,635,416
II.	**Long-term liabilities**	**330**		**9,145,707,451,321**	**6,536,015,417,800**
1.	Other long-term payables	338	V 12	1,921,757,000,000	1,952 378,000,000
2	Long-term loans and obligations under finance leases	339	V 13	3 989 442 054,490	3,031 959,129,020
3	Convertible bonds	340	V 14	3,234,508 396,831	1,551,678,288,780
D.	**EQUITY**	**400**	**V.15**	**8,755,082,636,004**	**7,975,820,905,996**
1	Owner's contributed capital	411		6,719,852,910,000	6 254 504,210,000
	- Ordinary shares carrying voting rights	*411a*		*6,719,852,910,000*	*6,254,504 210,000*
2	Bond conversion option	413		1,221,428,199,644	942,961,555,395
3	Investment and development fund	418		26,754,731,531	26,754,731,531
4	Retained earnings	420		787,046,794,829	751,600,409,070
	- Retained earnings accumulated to the prior period end	*420a*		*734,541,274,090*	*410,826,850,640*
	- Retained earnings of current period	*420b*		*52,505,520,739*	*340,773,558,430*
TOTAL RESOURCES (440 = 300 + 400)		**440**		**21,484,230,131,610**	**18,419,852,660,947**

Nguyen Van Bich Ngoc	Ly Huynh Truc Giang	Le Quoc Binh
Preparer	**Chief Accountant**	**Legal Representative**
		Approved, 29th Oct 2026

Form B 02a – DN
Circular No 99/2025/TT-BTC

SEPARATE INCOME STATEMENT

For the period from 01 January 2026 to 30 Sep 2026

Unit: VND

ITEMS	Codes	Notes	The third quarter		Accumulated from 01/01 to 30/09	
			Current period	Prior period (As restated)	Current period	Prior period (As restated)
1. Gross revenue from goods sold and services rendered	**01**	**VI.1**	**3,120,040,680**	**3,023,655,632**	**9,020,892,377**	**16,014,358,428**
2 Deductions	02		-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	**10**		**3,120,040,680**	**3,023,655,632**	**9,020,892,377**	**16,014,358,428**
4 Cost of sales	11	VI 2	3,505,571,780	3,447,475,124	13,105,823,727	16,548,857,504
5. Gross loss from goods sold and services rendered (20 = 10 - 11)	**20**		**(385,531,100)**	**(423,819,492)**	**(4,084,931,350)**	**(534,499,076)**
6 Gain from the sale, liquidation of investment properties	21		-	-	-	-
7 Financial income	22	VI 3	368,436,640,056	401,910,787,964	1,058,053,112,624	1,098,059,420,615
8 Financial expenses	23	VI 4	327,949,755,943	262,648,936,123	949,971,600,236	732,538,904,210
- In which Borrowing costs	*24*		*290,520,436,487*	*215,060,293,569*	*737,049,244,408*	*624,215,057,617*
9 Selling expenses	25		-	-	-	-
10. General and administration expenses	26	VI.5	15,369,544,517	11,808,006,334	51,578,545,733	35,206,378,949
11. Operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	**30**		**24,731,808,496**	**127,030,026,015**	**52,418,035,305**	**329,779,638,380**
12 Other income	31		40,909,091	6,733,765	125,733,089	6,795,479
13 Other expenses	32		19,327,859	180,356,908	38,247,655	8,916,491,667
14. Profit/(loss) from other activities (40 = 31 - 32)	**40**		**21,581,232**	**(173,623,143)**	**87,485,434**	**(8,909,696,188)**
15. Accounting profit before tax (50 = 30 + 40)	**50**		**24,753,389,728**	**126,856,402,872**	**52,505,520,739**	**320,869,942,192**
16 Current corporate income tax expense	51	VI 6	-	1,931,881	-	193,467,767
17 Deferred corporate tax expense	52		-	-	-	38,761,122
18. Net profit after corporate Income tax (60 = 50 - 51 - 52)	**60**		**24,753,389,728**	**126,854,470,991**	**52,505,520,739**	**320,637,713,303**

Nguyen Van Bich Ngoc
Preparer

Ly Huynh Truc Giang
Chief Accountant

Le Quoc Binh
Legal Representative

Approved, 29th Oct 2026

The accompanying notes are an integral part of these separate financial statements

SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2026 to 30 Sep 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	**52,505,520,739**	**320,869,942,192**
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	3,279,475,724	3,062,340,266
Provisions	03	134,557,855,181	(16,114 007,638)
Gain from investing, financing activities	05	(455,772,398,855)	(1,095,805,995,957)
Borrowing costs	06	290,520,436,487	719,090,057,617
3. Foreign exchange profit/(loss) before movements in working capital	**08**	**25,090,889,276**	**(68,897,663,520)**
Decrease in receivables	09	147 229 708,987	74,654,393,033
Decrease in inventories	10	-	5,422,824,870
Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	9,197 499 480	(31 249,733,833)
Decrease in deferred expenses	12	1,826,634,461	1,013 484,132
(Increase)/decrease in trading securities	13	(513,385,967,074)	111,760,631,138
Borrowing costs paid	14	(412,818,255,009)	(690,829,493,154)
Corporate income tax paid	15	-	(59,506,810)
Other cash outflows	17	(19,332 325,264)	(11 499,612,021)
Net cash used in operating activities	**20**	**(762,191,815,143)**	**(609,684,676,165)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1 Acquisition and construction of fixed assets and other long-term assets	21	(23,013,212,854)	(23,364,597,388)
2 Cash outflow for lending, buying debt instruments of other entities	23	(7 660 399 641 833)	(5 732 453,401,182)
3 Cash recovered from lending selling debt instruments of other entities	24	4,543,414,555 152	3,818,221 976 875
4 Equity investments in other entities	25	(1,549 340 000 000)	(2,125,000,000 000)
5 Cash recovered from investments in other entities	26	2,001,120,960,000	1,664,250,000,000
6 Interest earned dividends and profits received	27	201,079,755,099	492,549,411,973
Net cash used in investing activities	**30**	**(2,487,137,584,436)**	**(1,905,796,609,722)**

SEPARATE CASH FLOW STATEMENT (continued)
(Indirect method)
For the period from 01 January 2026 to 30 Sep 2026

Unit VND

ITEMS	Codes	Current period	Prior period
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issue and owners' contributed capital	31	278,466,644,249	942,961,555,395
2 Proceeds from borrowings	33	6,811,058,429,686	8 006 602,364,273
3 Repayment of borrowings	34	(3,906 276,056,308)	(4,862,534 174 302)
4 Dividends and profit distributions paid	36	-	(445,148 658 225)
Net cash from financing activities	**40**	**3,183,249,017,627**	**3,641,881,087,141**
Net (decrease)/increase in cash and cash equivalents (50 = 20 + 30 + 40)	**50**	**(66,080,381,952)**	**1,126,399,801,254**
Cash and cash equivalents at the beginning of the period	**60**	**306,131,456,775**	**73,650,217,788**
Cash and cash equivalents at the end of the period (70 = 50 + 60)	**70**	**240,051,074,823**	**1,200,050,019,042**

CÔNG TY CỔ PHẦN ĐẦU TƯ HẠ TẦNG KỸ THUẬT THÀNH PHỐ HỒ CHÍ MINH

Nguyen Van Bich Ngoc	Ly Huynh Truc Giang	Le Quoc Binh
Preparer	**Chief Accountant**	**Legal Representative**

Approved, 29th Oct 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
Quarter 3/2026

I. GENERAL INFORMATION

Structure of ownership

Ho Chi Minh City Infrastructure Investment Joint Stock Company (hereinafter referred to as "the Company") operates under the Enterprise Registration Certificate No 0302483177, initially issued by the Department of Finance (formerly known as the Department of Planning and Investment) of Ho Chi Minh City dated 24 December 2001, and its amendments with the latest 42nd amendment dated 12 March 2026 on increasing of the Company's charter capital

The charter capital of the Company is VND 6,719,852,910,000, equally divided into 671,985,291 ordinary shares with a par value of VND 10,000

The head office of the Company is located at the 12th Floor, 152 Dien Bien Phu, Thanh My Tay Ward, Ho Chi Minh City

The Company's international name is Ho Chi Minh City Infrastructure Investment Joint Stock Company and its abbreviated name is CII

The Company's shares are officially listed on the Ho Chi Minh City Stock Exchange with stock code as CII

The total number of employees of the Company as at the end of the period and at the beginning of the period was 49 and 42, respectively.

Business sector

The Company operates in various business sectors

Operating industries and principal activities

The operating industries of the Company comprise construction, investment and operation in infrastructure sectors under form of Build - Operate - Transfer (B O T) Build - Transfer (BT), real estate business, implementation of toll collection manufacturing and trading in specialized equipment of tolling and construction construction of civil, industrial, transport works, water supply pipes work

The Company's principal activities during the period include investing in subsidiaries and associates, mobilizing and rotating financial resources among subsidiaries and associates within the group, operation in real estate

Normal production and business cycle

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

The operational characteristics of the Company during the period affecting the interim separate financial statements

Transactions related to increases in charter capital

During the period, the Company converted the number of 4,653,487 of CII424002 convertible bonds with a total par value of VND 465,348,700 000 into 46 534,870 ordinary shares All of these shares have been additionally listed on the Stock Exchange

I. GENERAL INFORMATION (continued)

The operational characteristics of the Company during the period affecting the interim separate financial statements (continued)

Significant business combination and restructuring activities during the period

On 6 February 2026, CII Public–Private Partnership Co , Ltd ("CII PPP") was established to invest in infrastructure projects The Company and CII Invest (a wholly owned subsidiary of the Company) registered their capital contribution proportions at 99% and 1%, respectively As at the date of this report, the Company s investment in CII PPP amounted to VND 535,54 billion

Pursuant to the Board of Directors' Resolution No 143/NQ-HĐQT (term 2022-2027) dated 25 July 2025, the Company completed the dissolution of Sai Gon Long Khanh Green City Co , Ltd , a subsidiary of the Company, on 22 June 2026

On 28 August 2026, National Highway 13 BOT Co , Ltd ("BOT QL13") was established to implement the project to upgrade and widen National Highway 13, with an initial charter capital of VND 15 billion The Company and CII PPP registered capital contribution proportions of 15% and 36%, respectively As at the date of this report, the Company's investment in BOT QL13 amounted to VND 2,250,000,000.

During the period, the Company continued its corporate restructuring through transactions such as transferring capital/shares in directly held subsidiaries to other subsidiaries within the Group recovering investments, and increasing/decreasing charter capital in certain subsidiaries However, these transactions did not change the Group's ownership interests in these subsidiaries as the primary objective was to restructure the investment portfolio without affecting the Group's control over these subsidiaries. Detailed information of the restructuring activities is presented in Note V 9 This restructuring has led to changes in the direct and indirect ownership ratios in subsidiaries as presented in the Company's structure section below

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

I. GENERAL INFORMATION (continued)

The Company's structure

Details of the Company's subsidiaries and associates as at 30 Sep 2026 were as follows

Direct investments

Name of companies	As at the end of the period				As at the beginning of the period				Places of incorporation and operation	Operating industry and principal activity
	Proportion of voting rights (%)	Proportion of ownership interest			Proportion of voting rights (%)	Proportion of ownership interest				
		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		
Subsidiaries										
1 CII Bridges and Roads Investment Joint Stock Company ("CII B&R) *(i)*	54 87%	54 87%	*47 29%*	*7 58%*	54 84%	54 84%	*47 81%*	*7 03%*	Ho Chi Minh City	Investing in bridge and road infrastructure projects
2 577 Investment Corporation ("NBB") *(ii)*	79 54%	79 54%	*21 88%*	*57 66%*	79 79%	79 79%	*21.95%*	*57 84%*	Ho Chi Minh City	Operating in real estate sector
3 Khu Bac Thu Thiem Company Limited ("KBTT")	100%	100%	*100%*	-	100%	100%	*100%*	-	Ho Chi Minh City	Performing B T project of development of technical infrastructure in Thu Thiem New Urban and development of real estate projects
4 Dien Bien Phu Building Investment Company Limited ("OBI")	100%	100%	*100%*	-	100%	100%	*100%*	-	Ho Chi Minh City	Operating in real estate sector
5 CII Trading Investment Limited Liability Company ("CII Invest") *(iii)*	100%	100%	*9 85%*	*90 15%*	100%	100%	*9 33%*	*90 67%*	Ho Chi Minh City	Operating in real estate sector
6 Binh Trieu Road Bridge Construction and Investment Joint Stock Company	96 72%	96 72%	*96 72%*	-	96 72%	96 72%	*96 72%*	-	Ho Chi Minh City	Infrastructure investment
7 Sai Gon Bridge Construction Co , Ltd ("SGBC") *(*)*	100%	100%	*100%*	-	100%	100%	*100%*	-	Ho Chi Minh City	Infrastructure investment
8 BOT Saigon - My Thuan Expressway Co , Ltd *(iv)*	55 00%	55 00%	*40 00%*	*15 00%*	55 00%	55 00%	*40 00%*	*15 00%*	Ho Chi Minh City	Investing in the B O T project of Saigon - My Thuan Expressway
9 CII Public–Private Partnership Limited Liability Company ("CII PPP") *(v)*	100%	100%	*51 20%*	*48 80%*	-		-	-	Ho Chi Minh City	Infrastructure investment
10. National Highway 13 BOT Limited Liability Company *(vi)*	51%	51%	*15 00%*	*36 00%*	-	-	-	-	Ho Chi Minh City	Construction of road works
11 Sai Gon Long Khanh Green City Co Ltd	-	-	-		95 00%	95 00%	*95 00%*	-	Ho Chi Minh City	Operating in real estate sector

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

I. GENERAL INFORMATION (continued)

The Company's structure (continued)

Direct investments (continued)

Name of companies	As at the end of the period				As at the beginning of the period				Places of incorporation and operation	Operating industry and principal activity
	Proportion of voting rights (%)	Proportion of ownership interest			Proportion of voting rights (%)	Proportion of ownership interest				
		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		
Associate										
1 Ha Noi Highway Construction and Investment JSC *(vii)*	100%	76 98%	*49 00%*	*27 98%*	100%	76 97%	*49 00%*	*27 97%*	Ho Chi Minh City	Investing in the B O T project of Ha Noi Highway expansion

(i) The Company holds directly a proportion of 47 29% of the voting right power in this subsidiary and holds indirectly a proportion of 4 99% and 2 59% through CII Invest and CII Service, respectively

(ii) The Company holds directly a proportion of 21 88% of the voting right power in this subsidiary and holds indirectly a proportion of 44 92% and 12 74% through CII Invest and CII Service, respectively

(iii) The Company holds directly a proportion of 9 85% of the voting right power in this subsidiary and holds indirectly a proportion of 90 15% through KBTT *(see the note below)*

(iv) The Company holds directly a proportion of 40% of the voting right power in this subsidiary and holds indirectly a proportion of 15% through CII Service

(v) The Company holds directly a proportion of 51 2% of the voting right power in this subsidiary and holds indirectly a proportion of 48 8% through CII Service

(vi) The Company holds directly a proportion of 15% of the voting right power in this subsidiary and holds indirectly a proportion of 36% through CII PPP

(vii) The Company holds directly a proportion of 49% of the voting right power in this subsidiary and holds indirectly a proportion of 51% through CII B&R (see the note below).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

I. GENERAL INFORMATION (continued)

The Company's structure (continued)

Indirect investments

In addition to its direct investments, the Company also holds indirect investments in other entities through its subsidiaries as follows

Name of companies	As at the end of the period				As at the beginning of the period				Places of incorporation and operation	Operating industry and principal activity
	Proportion of voting rights (%)	Proportion of ownership interest			Proportion of voting rights (%)	Proportion of ownership interest				
		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		
Subsidiaries invested through CII B&R										
1 BOT Trung Luong - My Thuan JSC	89 00%	89 00%	-	*89 00%*	89 00%	89 00%	-	*89 00%*	Ho Chi Minh City & Dong Thap Province	Investing in the B O T project of Trung Luong - My Thuan expressway
2 Ha Noi Highway Construction and Investment JSC	51.00%	27 98%	-	*27 98%*	51 00%	27 97%		*27 97%*	Ho Chi Minh City	Investing in Ha Noi Highway expansion B O T project
3 BOT Ninh Thuan Province Co , Ltd	100%	54 87%	-	*54 87%*	100%	54 84%	-	*54 84%*	Ho Chi Minh City & Khanh Hoa Province	Investing in The National Road 1 expansion BOT project, section through Ninh Thuan Province
4 Ninh Thuan Investment and Construction Development JSC	99 99%	54 87%	-	*54 87%*	99 99%	54 83%	-	*54 83%*	Ho Chi Minh City & Khanh Hoa Province	Investing in The National Road 1 expansion BOT project, section through Phan Rang - Thap Cham
5 Rach Mieu BOT Co , Ltd ("BOTRM")	50 36%	27 63%	-	*27 63%*	50 36%	27 62%	-	*27 62%*	Vinh Long Province	Investing in the project of B O T Rach Mieu Bridge and upgrade National Highway 60
6 Co Chien Investment Co , Ltd	50 53%	27 72%	-	*27 72%*	50 53%	27 71%	-	*27 71%*	Ho Chi Minh City	Investing for B O T project of Co Chien Bridge
7 Hien An Binh Roads Bridges One Member Company Limited	100%	54 87%	-	*54 87%*	100%	54 84%	-	*54 84%*	Ho Chi Minh City	Investing in bridges and roads projects
8 VRG Infrastructure Investment Co Ltd (VRG")	100%	54 87%	-	*54 87%*	100%	54 84%		*54 84%*	Ho Chi Minh City	Investing for B O T project of DT 741 road expansion
9 CII Bridge and Road Management Operation Services Joint Stock Company (CIIBR OM") *(i)*	66 67%	36 58%	-	*36 58%*	*66 67%*	36 56%		*36 56%*	Ho Chi Minh City	Rendering infrastructure services

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

I. GENERAL INFORMATION (continued)

The Company's structure (continued)

Indirect investments (continued)

Name of companies	As at the end of the period				As at the beginning of the period				Places of incorporation and operation	Operating industry and principal activity
	Proportion of voting rights (%)	Proportion of ownership interest			Proportion of voting rights (%)	Proportion of ownership interest				
		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		
Subsidiaries invested through NBB										
1 Hung Thanh Construction - Trading - Services - Production Co , Ltd	95 00%	75 56%	-	*75.56%*	95 00%	75 80%	-	*75 80%*	Ho Chi Minh City	Operating in real estate sector
2 Quang Ngai Mineral Investment Joint Stock Company *(*)*	90 00%	71 59%	-	*71 59%*	90 00%	71 81%	-	*71 81%*	Quang Ngai Province	Exploring, producing and selling products of soil and rock
3 Huong Tra Co , Ltd	99 00%	78 74%	-	*78 74%*	99 00%	78 99%	-	*78 99%*	Quang Ngai Province	Exploring products of soil and rock, sand gravel and clay
Associate invested through NBB										
1. Tam Phu Investment & Construction Co Ltd *(*)*	49 00%	38 97%	-	*38 97%*	49 00%	39 10%	-	*39 10%*	Quang Ngai Province	Exploring producing and selling products of soil and rock
Subsidiaries invested through KBTT										
1 CII Trading Investment Limited Liability Company ("CII Invest")	90 15%	90 15%	-	*90 15%*	90 67%	90 67%	-	*90 67%*	Ho Chi Minh City	Operating in real estate sector
2 CII Engineering & Construction JSC ("CII E&C")	-	-	-		96 23%	96 23%	-	*96 23%*	Ho Chi Minh City	Operating in engineering and construction sectors
Subsidiaries invested through CII Invest										
1 CII Services and Investment One Member Limited Liability Company ("CII Service")	100%	100%	-	*100%*	100%	100%	-	*100%*	Ho Chi Minh City	Rendering toll collection & infrastructure services
2 Trung Bo Infrastructure Co , Ltd ("HTTB")	100%	100%	-	*100%*	100%	100%	-	*100%*	Quang Ngai Province	Operating in real estate sector
3 577 Investment Corporation ("NBB")	57 66%	51 98%	-	*51 98%*	57 84%	52 45%	-	*52 45%*	Ho Chi Minh City	Operating in real estate sector

(i) Currently, the Company indirectly holds a portion of 66 67% in CII Bridge and Road Management Operation Services Joint Stock Company through CII B&R and indirectly holds a portion of 18 33% of the voting right power in this subsidiary through CII Service

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

I. GENERAL INFORMATION (continued)

The Company's structure (continued)

Indirect investments (continued)

Name of companies	As at the end of the period				As at the beginning of the period				Places of incorporation and operation	Operating industry and principal activity
	Proportion of voting rights (%)	Proportion of ownership interest			Proportion of voting rights (%)	Proportion of ownership interest				
		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		Total (%)	*Direct interest (%)*	*Indirect interest (%)*		
Subsidiaries invested through CII Service										
1 CII Engineering & Construction JSC ("CII E&C")	96 23%	96 23%	-	96 23%	-	-	-	-	Ho Chi Minh City	Operating in engineering and construction sectors
Subsidiaries invested through CII Engineering & Construction JSC.										
1 CII Construction Engineering One Member Company Limited	100%	96 23%	-	96 23%	-	-	-		Ho Chi Minh City	Operating in engineering and construction sectors

I. GENERAL INFORMATION (continued)

Disclosure of information comparability in the interim separate financial statements

The comparative figures are presented in the audited separate financial statements for the financial year ended 31 December 2025 and the separate financial statements for the period from 01 January 2025 to 30 Sep 2025

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

II. ACCOUNTING CONVENTION AND FINANCIAL YEAR

Accounting convention

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

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

Financial year

The Company's financial year begins on 01 January and ends on 31 December

The accounting period commences on 01 January and ends on 30 Sep annually

III. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING REGIME

Application of new guidance on the accounting regime for enterprises

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

Applied accounting standards and accounting regime

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

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

Cash and cash equivalents

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

Financial investments

Trading securities

Trading securities are securities held by the Company for trading purposes Trading securities are recognised from the date on which the Company obtains ownership rights and are initially measured at the fair value of the consideration paid at the transaction date Transaction costs related to the acquisition of trading securities (if any), such as brokerage fees, transaction fees information service fees, taxes bank charges, etc , are recognised as financial expenses in the period

Cash dividends received from trading securities for the period after the acquisition date are recognised as finance income in the interim separate statement of income Dividends receivable relating to the period prior to the acquisition date are deducted from the carrying amount of the investment

Subsequent to initial recognition trading securities are measured at cost less any provision for impairment of trading securities

Provision for impairment of trading securities is recognised when there is objective evidence that the market value of the securities has declined below their carrying amount:

- For listed trading securities or securities with a determinable fair value, the provision is determined based on the market value of the securities at the end of the reporting period,
- For trading securities whose fair value cannot be reliably determined at the end of the reporting period, the provision is determined based on the losses incurred by the investee

Upon disposal, sale or exchange of trading securities (on a security-by-security basis), the cost is determined using the weighted average cost method Gains or losses arising from the disposal or sale of trading securities are recognised in the interim separate statement of income in the period

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial investments (continued)

Held-to-maturity investments

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

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

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

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

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

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

Investments in subsidiary, associate, and equity investment in other entity

Investment in subsidiary

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

Investment in associate

An associate is an entity over which the Company has significant influence but is not a subsidiary or joint venture of the Company Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies

Equity investment in other entity

Investments in other entities comprises investments in equity instruments of other entities that the Company does not have control, joint control or significant influence over the investees and investments in business cooperation contracts ("BCC contracts") that the Company does not have joint control over the activities but is entitle to share of profit or loss of the BCC contracts.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial investments (continued)

Investments in subsidiary, associate, and equity investment in other entity (continued)

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

Investments in subsidiaries, associates and other entities are presented in the interim separate statement of financial position at cost less any provision for impairment (if any)

Provisions for impairment of investments in subsidiaries, associates and other entities

Provisions for impairment of investments in subsidiaries, associates and equity investments in other entities are made when the investee suffers a loss which may cause the Company losing its investment capital or when there is reliable evidence of diminution in value of those investments on the balance sheet date If the investee prepares consolidated financial statements, the basis for making provision is the loss presented in the consolidated financial statements

An increase or decrease in allowance for diminution in value of investments in subsidiaries, associates and other entities at closing date is recognized as financial expense for the period

Presentation of fair value of subsidiaries, associates and equity investments in other entities

The fair value of subsidiaries, associates and equity investments in other entities is just measured for disclosure purposes, not for recognition in the interim separate financial statements, due to the requirements of Vietnamese accounting standards and the prevailing regime Accordingly, the fair value of listed companies is determined by the closing price of shares at the closing date. The remaining investments' fair value will be measured using valuation methods and techniques based on the asymptotic application of international financial reporting standards and international practices In some cases, when information and transactions about investments are not available, fair values shall not be measured for disclosure in the interim separate financial statements

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

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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
Car parking	30
Motor vehicles	7 - 11
Machinery and equipment	3 - 7

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

Intangible assets and amortization

Intangible assets are stated at cost less accumulated amortization

Intangible assets are the value of toll collection right which stated at cost less accumulated amortization Toll collection right obtained from B O T contracts signed between the Company and the authorized body of the State is recorded at the settlement value on the basis of directly attributable costs paid by the Company in the project

The costs of accounting software present its purchase price and any directly attributable costs of bringing the assets to its working condition and location for its intended use Computer software is amortized using the straight-line method within 3 years

Investment properties

Investment properties, which are composed of land used rights, buildings and structures held by the Company to earn rentals or for capital appreciation or both Investment properties held to earn rentals are stated at cost less accumulated depreciation Investment properties held for capital appreciation are stated at cost less impairment The cost of purchased investment properties comprises its purchase price and any directly attributable expenditures, such as professional fees for legal services, registration tax and other related transaction costs The costs of self-constructed investment properties are finally accounted construction or development costs of properties

Investment properties such as shopping malls and other structures are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Shopping malls	22 - 30
Office building for lease	35
Utility areas	30

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment properties (continued)

According to current regulations, no depreciation is charged on land use rights with an indefinite term No depreciation is charged on investment properties held for capital appreciation Where there is evidence that investment property held for appreciation has declined in value and the impairment can be measured reliably, the impairment loss of the property shall be recognized in cost of sales for the period

Only in the following cases shall an owner-occupied property be transferred into an investment property or shall an investment property be transferred into an owner-occupied property or an inventory

- An investment property is transferred into an owner-occupied property when the owner starts to use the property
- An investment property is transferred into an inventory when the owner starts to hold the property for sale,
- An owner-occupied property is transferred into an investment property when the owner ceases to use the property,
- An inventory is transferred into an investment property when the owner starts to lease the property to another party,
- A property under construction is transferred into an investment property when its construction is complete and the property is used for lease

The transfer of using purposes between investment property and owner-occupied property or inventory does not change the book value of the transferred asset and the cost of the property for their evaluation or for the preparation of interim separate financial statements

An investment property should be derecognized on disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal Revenue from the sale of the investment property should be recognized at fair value of the proceeds received or to be received Cost to sell and net book value of the investment property are recognized as cost of the sale of the investment property in interim separate 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 mainly comprise management costs bond custody and other deferred expenses

Bond management and depository fees are the annual fees for issued bonds These expenses shall be charged to the statement of income during the term of bonds

Other types of deferred expenses comprise office relocation and repair costs, the cost of small tools and supplies, and other deferred expenses which are expected to provide future economic benefits to the Company These expenditures are allocated to the interim separate statement of income using the method in accordance with the current prevailing accounting regulations

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Trade and other payables

Accounts payable are monitored in detail by payable terms, debtors, original currency and other factors depending on the Company's managerial requirements Accounts payable to suppliers include trade payables arising from buying-selling transactions and payables for import through entrustees (in import entrustment transactions) Other payables include non-trade payables, not related to buying-selling transactions Accounts payable are classified as short-term and long-term in the interim separate statement of financial position based on the remaining year of these payables at the reporting date

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 separate statement of income in the accounting period

Payable provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation

The amount recognised as a provision is the management s best estimate of the consideration required to settle the present obligation at the end of accounting period

Loans and obligations under finance leases

These include borrowings and finance lease liabilities, excluding borrowings in the form of issued bonds or preferred shares with mandatory redemption clauses requiring the issuer to repurchase them at a specific point of time in the future The Company accounts the details of each borrowing by lender/creditor and classifies them into short-term and long-term based on the repayment schedule

Borrowings and finance lease liabilities are recognized at cost which consists of the proceeds received from the borrowings less costs directly attributable to the borrowings

Costs directly attributable to the borrowings are amortized on a straight-line basis over the maturity period of the borrowings

Bonds issued

Straight bond 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

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Bonds issued (continued)

Straight bond issued (continued)

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 a straight bond are initially recorded as a deduction from the principal of the straight bond Periodically, such costs are allocated under the straight-line method over the term of the bond by increasing the principal and corresponding borrowing cost.

Convertible bonds

Convertible bonds that are convertible into an unspecified number of shares at maturity, or that carry a right to be converted into shares of an entity other than the issuer (the Company), are accounted for in the same manner as ordinary bonds

Convertible bonds that are convertible into a fixed number of ordinary shares of the same issuer in accordance with the terms and conditions specified in the issuance plan are, upon initial recognition, separated into a liability component, representing the principal debt, and an equity component representing the option to convert the bonds into shares The liability component of the convertible bonds is recognised as a liability, while the equity component is recognised as equity

At the date of issuance the liability component of the convertible bonds is measured by discounting the nominal value of future payments (including both principal and interest) to their present value using the prevailing market interest rate for similar non-convertible bonds at the time of transaction or the prevailing market borrowing rate at which the Company could issue a non convertible debt instrument with similar terms (amend appropriately if there is no prevailing market rate for similar non-convertible bonds)]. Subsequent to initial measurement, the carrying amount of the liability component is increased by the difference between the bond interest calculated using the effective interest rate and the bond interest based on the nominal interest rate

The equity component (the option to convert the bonds into shares) of a convertible bond is determined as the difference between the total proceeds from the issuance of the convertible bond and the value of its liability component at the date of issuance. The carrying amount of the equity component is not subsequently remeasured At the maturity date of the convertible bonds, the equity component represents the conversion option of convertible bond to be transferred to share premium, regardless of whether the bondholders exercise their conversion option or not

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Bonds issued (continued)

Convertible bonds (continued)

Transaction costs that relate to the issuance of the successful convertible bonds are allocated to the liability and equity components in proportion to the allocation of the gross proceeds to each component

- Transaction costs relating to the liability component are deducted from the carrying amount of the liability component and are subsequently amortised over the term of the bonds using the straight-line method and recognised as financial expenses
- Transaction costs relating to the equity component are recognised directly in equity

At the maturity date of convertible bonds, in case the bondholder does not exercise the conversion option, the principal of the convertible bonds is deducted by the amount corresponding to the payment amount of the principal of the convertible bonds In case the bondholder exercises the conversion option, the principal of the convertible bonds is deducted and equity is credited by the same amount corresponding to the value of additional stocks The excess of the principal of the convertible bonds over the value of additional stocks measured by par value is recorded as share premium

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 year/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

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

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Equity (continued)

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

Bond conversion option

The convertible option of bonds, which presents the difference between total proceeds from issuance and debt component, is recorded in other owners' equity at the initial recognition

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.

Recognition of revenue

Revenue from sales of real estate

Revenue from sales of real estate of the Company being investors must satisfy five (5) following conditions

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recognition of revenue (continued)

Revenue from sales of real estate (continued)

(a) The real estate has been completed and transferred to the buyers, the Company has transferred risks and benefits associated with ownership of the real estate to the buyers,
(b) The Company no longer holds the right to manage the real estate as real estate's owners or the right to control the real estate,
(c) The revenue is determined reliably,
(d) The Company has received or will receive economic benefits from the sales of the real estate, and
(e) Costs related to sales of the real estate may be determined

For the real estate that the Company is an investor, customers have the right to complete the interior of the property and the Company shall complete the interior of the property in accordance with the design and requirements of customers, the Company recognizes revenue when the main construction work is completed, handed over to customers if all five (5) similar conditions as above are satisfied

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 balance sheet 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 balance sheet date can be measured reliably, and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably

Revenue from leases of investment property

Revenue from leasing investment property includes rentals from office, commercial and other infrastructure under operating leases that are recognized on a straight-line basis over the lease term

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

Gain on the transfer of equity investments and trading securities is determined by the difference between selling price and cost of such investments and shall be recognized on the transaction completion date

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cost of sales

Cost of real estate property sold

The cost of real estate property sold is determined and recognized in profit or loss by reference to directly attributable cost and an allocation of overhead costs to the corresponding size of the properties sold

Cost of other 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.

Cost of real estate property leased

Cost of leased real estate property is recognized in interim separate statement of income based on depreciation of real estate property and other costs directly related to the property leased.

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

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date The balances of monetary items denominated in foreign currencies as at the date of interim separate statement of financial position are retranslated at the the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts Exchange differences arising from the translation of these accounts are recognised in the interim separate statement of income

Investment cooperation agreement

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

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 interim separate 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

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

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

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

Related parties

The enterprises associates and individuals are considered to be related to the Company if one party has 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

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

1. Cash and cash equivalents

	Closing balance VND	Opening balance (As restated) VND
Cash on hand	705,078,061	240 009 937
Demand bank deposits	5,816,022,793	292,640 527 386
TPBank	*1,502,137,233*	*121,987,309,717*
VietinBank	*1,173,624,048*	*38,418,815,960*
Vietcombank	*623,755,407*	*100,597,372,689*
VIB	*30,286,736*	*30,009,163,550*
Other banks and entities	*2,486,219,369*	*1,627,865,470*
Cash equivalents	233,450,000,000	13,200 000,000
VietinBank	*200,000,000,000*	-
Vietcombank	*33,450,000,000*	-
VPBank	-	*13,200,000,000*
Accrued interest on bank deposits	79,973,969	50,919,452
Total	**240,051,074,823**	**306,131,456,775**

Cash equivalents comprise term deposits with original maturities not exceeding three (03) months.

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

2. Trade receivables

	Closing balance		Opening balance (As restated)	
	Carrying amount VND	Provision amount VND	Carrying amount VND	Provision amount VND
Receivables from related party (see details in Note VII 2)	721,771,956,543	-	3 509 838 496,719	-
Receivables from customers buying residential real estate properties	39,947,187,630	-	39,947,187,630	-
Total	**761,719,144,173**	**-**	**3,549,785,684,349**	**-**

The closing balance of related-party receivables represents the amount receivable from CII Trading Investment Limited Liability Company (hereinafter referred to as "CII Invest") for the transfer of investments. According to the Resolution of the Company's Board of Directors No 99/NQ-HĐQT (2022-2027 term) dated 25 October 2024 regarding the policy of restructuring investment portfolios within the Group, the Company transferred a portion of its investments to CII Invest. The outstanding receivable bears an interest at a rate of 7.00% per annum in accordance with the agreement of the two parties herein

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

3. Short-term advances to suppliers

	Closing balance VND	Opening balance VND
Transport Engineering Design Incorporated	6,888,883,715	5,266,547,000
Other suppliers	4,876,261,900	516,717,441
Total	**11,765,145,615**	**5,783,264,441**

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

4. Other receivables

	Closing balance		Opening balance (As restated)	
	Carrying amount VND	Provision amount VND	Carrying amount VND	Provision amount VND
a. Other short-term receivables				
Dividend and profit receivables	514,858,539,201	-	544,650,853,731	-
Other receivables	42,011,110,690	(3,297,798,442)	110,358,978,613	(3,297,798,442)
Total	**556,869,649,891**	**(3,297,798,442)**	**655,009,832,344**	**(3,297,798,442)**
b. Other long-term receivables				
Deposits and mortgages	5,000,000	-	6,733,000,000	-
Total other receivables	**556,874,649,891**	**(3,297,798,442)**	**661,742,832,344**	**(3,297,798,442)**
Of which amounts due from related parties *(see details in Note VII 2)*	514,858,539,201	-	608,902,120,631	-

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

5. Doubtful debts

	Closing balance			Opening balance (As restated)		
Items	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Loan receivables						
Khanh An Commercial Beverages JSC (i)	*358,013,133,545*	*329,426,673,709*	(28,586,459,836)	*328,462,230,561*	*319,263,979,198*	(9,198,251,363)
Other short-term receivables						
District 5 Public Service Company Limited (ii)	*35,006,593,829*	*31,708,795,387*	(3,297,798,442)	*35,006,593,829*	*31,708,795,387*	(3,297,798,442)
Total	**393,019,727,374**	**361,135,469,096**	**(31,884,258,278)**	**363,468,824,390**	**350,972,774,585**	**(12,496,049,805)**

Recoverability of overdue receivables

(i) Provision for interest arising from the capital support agreement with Khanh An Beverage Trading Joint Stock Company. Under this agreement, the capital support bears an interest rate of 10.5% per annum during the period and is secured by Khanh An Company's equity contribution and other benefits in Rach Mieu Bridge BOT Co., Ltd.

(ii) Provision related to the business cooperation contract with District 5 Public Utility One Member Limited Liability Company. Pursuant to the decision of the competent State authority, the Company will continue to recover the remaining balance in 2026 and 2027.

Movements in provision for doubtful debts during the period are as follows:

	Current period VND	Prior period VND
Opening balance	(3,297,798,442)	(21,214,911,544)
Write-off of doubtful debts *(i)*	-	17,522,530,978
Closing balance	**(3,297,798,442)**	**(3,692,380,566)**

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

6. Tangible fixed assets

	Car parking VND	Motor vehicles VND	Office equipment VND	Total VND
Cost				
Opening balance and Closing balance	74,836,466,920	1,183,185,370	211,946 400	76 231,598,690
Accumulated depreciation				
Opening balance	5,888,630,484	1,183,185,370	211,946,400	7,283,762,254
Charged for the period	1,504,725,402	-	-	1 504,725,402
Closing balance	**7,393,355,886**	**1,183,185,370**	**211,946,400**	**8,788,487,656**
Net book value				
Opening balance	68,947,836,436	-	-	68,947,836,436
Closing balance	**67,443,111,034**	**-**	**-**	**67,443,111,034**

The cost of the Company s tangible fixed assets, which have been fully depreciated but are still in use as of 30 Sep 2026 and as of 01 January 2026 is VND 1,395,131,770

7. Intangible fixed assets

	Toll collection right VND	Computer software VND	Total VND
Cost			
Opening balance	1,058,840,204 896	240,000,000	1,059,080,204 896
Purchases during the period	-	-	-
Closing balance	**1,058,840,204,896**	**240,000,000**	**1,059,080,204,896**
Accumulated amortization			
Opening balance	1,058,840,204 896	180 000,000	1,059,020,204 896
Charged for the period	-	30 000 000	30 000 000
Closing balance	**1,058,840,204,896**	**210,000,000**	**1,059,050,204,896**
Net book value			
Opening balance	-	60,000,000	60,000,000
Closing balance	**-**	**30,000,000**	**30,000,000**

The Company owned toll collection right at Hanoi Highway station to recover its capital paid in construction of new Rach Chiec Bridge and stopped tolling as of 31 December 2017 Currently, the Company is carrying out the finalization procedures with Ho Chi Minh City People' Committee to liquid the B O T contract

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

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

8. Investment property

Investment property held for rental

	Shopping mall VND	Office building VND	Other utility areas VND	Total VND
Cost				
Opening balance and closing balance	9,784,542,057	36,689,256,576	20,635,190,512	67,108 989 145
Accumulated depreciation				
Opening balance	881,619,111	3,526,347 258	1 646,100 010	6,054 066,379
Charged for the period	190,955,733	1 145 341 559	408 453 030	1,744 750,322
Closing balance	**1,072,574,844**	**4,671,688,817**	**2,054,553,040**	**7,798,816,701**
Net book value				
Opening balance	8,902,922,946	33,162,909,318	18,989 090 502	61 054,922,766
Closing balance	**8,711,967,213**	**32,017,567,759**	**18,580,637,472**	**59,310,172,444**

The fair value of the investment properties was not assessed and presented in the separate financial statements However, the Board of Management assessed that these properties' fair values were higher than their carrying values at the date of this report

Revenue and operating expenses arising during the period in relation to investment properties are presented as follows

	Current period VND	Prior period VND
Revenue from leasing investment properties	4 666 088,028	4,663 863,129
Directly attributable expenses generating revenue during the period	1 744 750,322	1,853,980,863
Gross profit from investment property leasing	**2,921,337,706**	**2,809,882,266**

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

9. Financial investments

a. Trading securities

	Closing balance				Opening balance			
Items	Number of Shares	Cost VND	Fair value VND	Provision VND	Number of Shares	Cost VND	Fair value VND	Provision VND
Stock PC1	25,225,000	513,385,967,074	523,418,750,000	-		-	-	-

The fair value of the investment in PC1 shares is determined based on the closing price as of 30 Sep 2026, on the Ho Chi Minh City Stock Exchange (HOSE), where these shares are listed and traded.

Movements in provision for trading securities during the period are as follows:

	Current period VND	Prior period VND
Opening balance	-	**(16,114,007,638)**
Reversal of provision during the period	-	16,114,007,638
Closing balance	-	-

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

9. Financial investments (continued)

b. Held-to-maturity investments

	Closing balance			Opening balance (As restated)		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
a. Short-term						
Term deposits *(i)*	1,842,512,562,883	1,842,512,562,883	-	1,431,367,927,447	1,431,367,927,447	-
VPBank	*1,365,410,000,000*	*1,365,410,000,000*	-	*1,035,000,000,000*	*1,035,000,000,000*	-
VIB	*300,000,000,000*	*300,000,000,000*	-	*15,000,000,000*	*15,000,000,000*	-
Time deposits with other banks	*177,102,562,883*	*177,102,562,883*	-	*381,367,927,447*	*381,367,927,447*	-
Loan receivables	11,534,989,292,483	11,512,622,116,046	(22,367,176,437)	7,745,092,863,300	7,737,979,128,412	(7,113,734,888)
Related party (see details in Note VII 2)	*10,639,089,800,359*	*10,639,089,800,359*	-	*6,902,191,210,152*	*6,902,191,210,152*	-
Tuan Loc Construction Investment Corporation (ii)	*346,225,414,523*	*346,225,414,523*	-	*316,542,062,117*	*316,542,062,117*	-
Khanh An Commercial Beverages JSC (iii)	*309,974,077,601*	*287,606,901,164*	(22,367,176,437)	*286,659,591,031*	*279,545,856,143*	(7,113,734,888)
Tasco Land Co , Ltd (iv)	*239,700,000,000*	*239,700,000,000*	-	*239,700,000,000*	*239,700,000,000*	-
Quang Ngai New Urban Development Investment JSC	*80,000,000,000*	*80,000,000,000*	-	-	-	-
Interest receivables	389,008,720,205	382,789,436,806	(6,219,283,399)	321,178,432,006	319,093,915,531	(2,084,516,475)
Term deposits	*20,898,366,259*	*20,898,366,259*	-	*8,611,764,005*	*8,611,764,005*	-
Related party (see details in Note VII 2)	*311,106,069,787*	*311,106,069,787*		*263,087,531,671*	*263,087,531,671*	
Loan receivables from others	*57,004,284,159*	*50,785,000,760*	(6,219,283,399)	*49,479,136,330*	*47,394,619,855*	(2,084,516,475)
Total	**13,846,510,575,571**	**13,817,924,115,735**	**(28,586,459,836)**	**9,497,639,222,753**	**9,488,440,971,390**	**(9,198,251,363)**

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

9. Financial investments (continued)

b. Held-to-maturity investments (continued)

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
b. Long-term						
Term deposit placed with VIB *(i)*	40,000,000,000	40,000,000,000	-	-	-	-
Receivables from loans to related parties *(see details in Note VII.2)*	1,613,637,820,825	1,613,637,820,825	-	-	-	-
Interest receivable on term deposits	1,319,178,082	1,319,178,082	-	-	-	-
Total	**1,654,956,998,907**	**1,654,956,998,907**	-	-	-	-
Total held-to-maturity investments	**15,460,148,396,396**	**15,431,561,936,560**	**(28,586,459,836)**	**9,497,639,222,753**	**9,488,440,971,390**	**(9,198,251,363)**

Additional information for outstanding loan receivables from related parties

- The amounts due from CII Invest, including
  - The loan under a contract dated 11 December 2024 for the purpose of financing operation of CII Invest. The contract is valid until 11 November 2026, the interest rate applied for the period is 8.5% per annum and is payable on maturity date. The outstanding balance is VND 3,529,336,369,221.
  - The loan under the contract dated 17 December 2024 to repurchase bonds issued by Ha Noi Highway Construction and Investment JSC with a maximum amount of VND 550 billion. The contract is valid until 07 November 2033 or until the Company requires loan reimbursement. The interest rates applied during the period ranged from 10% per annum to 11% per annum. The outstanding balance is VND 526,031,423,555
- The investment cooperation arrangements with CII Service and Investment One Member Limited Liability Company ("CII Service") under the contract dated 05 July 2022 with a recovery period of 12 months. The interest rate applied during the period was 8.5% per annum. The outstanding balance at the end of the period was VND 1,775,954,650,372

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

9. Financial investments (continued)

b. Held-to-maturity investments (continued)

- The investment cooperation arrangements with 577 Investment Corporation ("NBB") to implement of De Lagi luxury resort and Residential Area project and for supplementing to working capital of NBB Company The contract is valid until 20 March 2027, the interest rate applied for the period is 10% per annum The outstanding balance is VND 1,423,095,000,000

- The cooperation agreement with Dien Bien Phu Building Investment Co., Ltd ("OBI") for the financial restructuring of OBI The duration of the cooperation agreement extends until 31 December 2040 but may expire earlier when the Company requires to recover the funds The applicable interest rate for the year is 6% per annum The outstanding balance is VND 674,949 000,000

- The cooperation agreements with CII Engineering & Construction Corporation for the execution of construction works The contract term from 1 year to 3 years, with an annual interest rate varying between 8 5% and 12% for the period. The outstanding balance is VND 1,054,686,136,345

- The balance of receivables from Khu Bac Thu Thiem Co , Ltd, comprising

  - The loans granted under the agreement dated 1 June, 2018, with a recovery period of 12 months The interest rate applied during the period was 8 5% per annum The outstanding balance was VND 1,229,120,252,845

  - Cooperation arrangement under the agreement dated 20 April, 2026, with a maximum amount of VND 500 billion. The contract term extends until 24 April, 2027, with an interest rate of 10% per annum applied during the period The outstanding balance was VND 25,580,000,000

- The loans granted to CII Bridges and Roads Investment JSC with a recovery period from 1 year to 3 years or as required to recover the funds by the Company The applicable interest rate during the period is 11 5% per annum As of 30 June 2026, the outstanding balance is VND 51,501,645 007

- The balance represents the investment cooperation with BOT Trung Luong - My Thuan JSC ("TLMT"), to invest in the Trung Luong - My Thuan Expressway Project Phase 1 The applicable interest rate during the period is 10 5% per annum, with interest payable at maturity The Company entered into a call option contract with CII Invest for the transfer of this investment cooperation The term of the call option contract has been extended to 18 November 2026 The outstanding balance was VND 348 835,323,014

Supplementary information on the closing balance of long term loans receivable from related parties is as follows

- The investment cooperation arrangement with BOT Saigon - My Thuan Expressway Co , Ltd for the execution of construction works The applicable interest rate during the period is 10 45% per annum As of 30 June 2026, the outstanding balance is VND 1,572,040,013,795

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

9. Financial investments (continued)

b. Held-to-maturity investments (continued)

(i) The Company's term deposits at commercial banks have maturities ranging from 104 days to 13 months, with interest rates ranging from 3 4% per annum to 8 5% per annum Certain deposits have been pledged by the Company as collateral to secure borrowings and liabilities of the Company and its subsidiaries as of the end of the period and the beginning of the period amounting to VND 1 863,410,929,142 and VND 1,439,979,691,452 respectively.

(ii) The loan to Tuan Loc Construction Investment Corporation under a contract with a term of 48 months from 18 September 2024 The applicable interest rate for the period is 12% per annum. The loan is secured by Tuan Loc's equity interest and other rights and benefits in a BOT project company

(iii) The outstanding balance represents a loan provided under a 10-year contract commencing on 26 January 2018 The applicable interest rate during the period is 10 5% per annum The loan is secured by the borrower s equity interests and other economic benefits in BOT Rach Mieu Bridge Co., Ltd

(iv) The loan to Tasco Land Co Ltd ("Tasco Land") under the contract dated 26 December 2024 The applicable interest rate during the period is 11 5% per annum The loan is secured by shares in certain companies owned by Tasco Land

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
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V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

9. Financial investments (continued)

c. Investment in subsidiaries

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
CII Bridges and Roads Investment JSC.	1,207,806,843,150		-	1,221,050,811,067		-
CII Public–Private Partnership Co Ltd	535,540,000,000		-	-		-
Khu Bac Thu Thiem Co , Ltd	340,000,000,000		(340,000,000,000)	1,465,000,000,000		(222,954,571,944)
BOT Saigon - My Thuan Expressway Co , Ltd	231,550 000 000		-	20,000,000,000		-
Dien Bien Phu Building Investment Co Ltd	200,000,000,000		-	200,000,000,000		-
Binh Trieu Road Bridge Construction and Investment JSC	23,798,312,650		-	23,798 312,650		-
Sai Gon Bridge Construction Co , Ltd	1,737,886,047		-	1,737,886,047		-
Sai Gon Long Khanh Green City Co , Ltd	-		-	65,000,000		-
Total	**2,540,433,041,847**		**(340,000,000,000)**	**2,931,652,009,764**		**(222,954,571,944)**

(i) The fair value of the investment in CII B&R Company (stock code LGC) at the end of the period and at the beginning of the period is determined based on the closing prices as of 30 Sep 2026, and 31 December 2025, respectively, on the Ho Chi Minh City Stock Exchange (HOSE), where these shares are listed and traded

(ii) During the period, KBTT Company reduced its charter capital from VND 1,465,000 000,000 to VND 340,000,000,000, and refunded capital contributions to the Company in the amount of VND 1,125,000,000,000

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

9. Financial investments (continued)

d. Investment in associates

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Ha Noi Highway Construction and Investment JSC	906,480,000,000		-	906,480,000,000		-
577 Investment Corporation (" NBB")	429,688,324,046		-	429,688,324,046		-
Total	**1,336,168,324,046**		**-**	**1,336,168,324,046**		**-**

e. Investment in equity of other entities

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
CII Trading Investment Co , Ltd	251,300,000,000		(24,045,352,592)	210,000 000 000		(9,232,703,940)
Me Kong - My Tho Tourist Corporation	5 000,000 000		(5,000,000,000)	5,000,000,000		(5,000,000 000)
Sai Gon RiverFront Co , Ltd	312,989,350		-	312,989,350		-
National Highway 13 BOT Co., Ltd	2,250,000,000		-	-		-
Golden Real Estate Co , Ltd	10,000 000		-	10,000,000		-
Phu My Bridge B O T Corporation	-		-	29,700,000,000		(16,688,430,000)
Total	**258,872,989,350**		**(29,045,352,592)**	**245,022,989,350**		**(30,921,133,940)**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

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

9. Financial investments (continued)

f. Provision for impairment of long-term investments in other entities

Movements in provision for impairment of equity investments in other entities are as follows

	Current period VND	Prior period VND
Opening balance	(253,875,705,884)	(21,688,430,000)
Additional provision for the period	(115,169,646,708)	-
Closing balance	**(369,045,352,592)**	**(21,688,430,000)**

The operating performance of subsidiaries and associates is as follows:

Name of companies	Current period	Prior period
CII Public–Private Partnership Co.,Ltd.	Research and development of PPP investment projects	Not yet established
CII Bridges and Roads Investment JSC	Profitable operations	Profitable operations
Khu Bac Thu Thiem Co. Ltd	Loss-making operations	Loss-making operations
Dien Bien Phu Building Investment Co , Ltd	Profitable operations	Profitable operations
BOT Saigon - My Thuan Expressway Co , Ltd.	Construction and Expansion of the Ho Chi Minh City – Trung Luong – My Thuan Expressway	Not yet established
Binh Trieu Road Bridge Construction and Investment JSC	Finalization of completed projects is in progress There were no operating activities during the period	Finalization of completed projects is in progress There were no operating activities during the period
Sai Gon Bridge Construction Co , Ltd.	Finalization of completed projects is in progress. There were no operating activities during the period	Finalization of completed projects is in progress There were no operating activities during the period
Sai Gon Long Khanh Green City Co , Ltd	Dissolution completed	There were no operating activities during the period
Ha Noi Highway Construction and Investment JSC	Profitable operations	Profitable operations
577 Investment Corporation ("NBB")	Profitable operations	Profitable operations

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

10. Dividends and profit payable

	Closing balance VND	Opening balance VND
Dividends payable	4,745,852,556	4,745,852,556

The balance represents dividends payable to shareholders who have not yet completed centralized depository procedures at the Vietnam Securities Depository and Clearing Corporation (VSDC) The Company will make payment when these shareholders carry out the procedures to receive their dividends at the Company Apart from these dividends as of the end of the reporting period, the Company had no dividends past their payment due date

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

	Opening balance VND	Payable during the period VND	Payment during the period VND	Closing balance VND
a. Receivables				
Corporate income tax	73,121,184	-	-	73,121,184
Total	**73,121,184**	**-**	**-**	**73,121,184**
b. Payables				
Personal income tax	1 604 092 529	12,890,940,148	12,435 360 573	2 059 672 104
Foreign contractor tax	-	892,317,623	892,317,623	-
Other payables	-	18,707,500	18,707,500	-
Total	**1,604,092,529**	**13,801,965,271**	**13,346,385,696**	**2,059,672,104**

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

12. Other payables

	Closing balance VND	Opening balance (As restated) VND
a. Other current payables		
Interest payable and related costs on business cooperation	209,428,980,556	243 977,487,298
Capital contribution received from business cooperation *(i)*	48,993,000,000	55,112,000,000
Maintenance fund of apartment	18,734,390,080	18,734,390,080
Other payables	18,793,334,045	25 018,542,373
Total	**295,949,704,681**	**342,842,419,751**
b. Other long-term payables		
Capital contribution received from business cooperation *(i)*	1,921,757,000,000	1,952,378,000,000
Total other payables	**2,217,706,704,681**	**2,295,220,419,751**
Of which amounts due to related parties *(see details in Note VII 2)*	2 062 163,589,981	2,129,102,034,500

(i) The closing balance represents considerations received for business cooperation with NBB Company, including

- An amount of VND 1,150,000,000,000 received for business cooperation to develop an investment property with 577 Investment Corporation (NBB). During the engaged duration, the Company owns and operates the property. NBB shall be distributed profits on the engaged property in accordance with contractual conditions, and
- An amount of VND 820,750,000,000 received to transfer the distributions from Hanoi Highway project with 577 Investment Corporation (NBB). According to the contract, NBB will receive distributions from the project or according to the minimum value agreed between the two parties at each point time

Capital contributions under business cooperation arrangements with NBB Company are to be refunded according to the following schedule

	Closing balance VND	Opening balance VND
Within one year	48,993 000 000	55,112,000,000
In the second year	58,062,000,000	42,870,000,000
In the third to fifth year inclusive	762,882,000,000	786,210,000,000
After five years	1,100 813,000,000	1,123,298,000,000
	1,970,750,000,000	**2,007,490,000,000**
Less Amount due for settlement in 12 months	(48 993,000 000)	(55,112 000 000)
Total	**1,921,757,000,000**	**1,952,378,000,000**

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

13. Loans and obligations under finance lease

a. Short-term loans and obligations under finance lease

	Closing balance	Arising during the period		Opening balance
		Increase	Decrease	
	VND	VND	VND	VND
Loans from related parties *(see details in Note VII 2)*	502,589,078,443	1 965,965,593,315	2,875,944,392,672	1,412,567,877,800
Loans from commercial banks	1,247,600,000,000	1,257,600,000,000	1,234,800,000,000	1,224,800,000,000
Loans from securities companies	293,436,082,827	293,436,082,827	-	-
Loans from other entities and individuals	52 600,000,000	3,000,000,000	10,800 000 000	60,400,000,000
Borrowing costs	-	-	1,041 666 669	(1,041 666 669)
Current portion of long-term loans *(see Note b)*	389,895,353,709			231 980,584,458
Current portion of bonds *(see Note b)*	760,500,000,000			588,000,000 000
Current portion of borrowing costs (see Note b)	(3,093,333,338)			-
Issuance cost of current portion of bonds *(see Note b)*	(10,323,786,592)			(10,356,681,328)
Issuance cost of current portion of convertible bonds *(see Note V 18)*	(166,228,350)			(106 180,475)
Total	**3,233,037,166,699**	**3,520,001,676,142**	**4,122,586,059,341**	**3,506,243,933,786**

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

13. Loans and obligations under finance lease (continued)

b. Long-term loans and obligations under finance lease

	Closing balance VND	Arising during the period: Increase VND	Arising during the period: Decrease VND	Opening balance VND
Long-term loans				
Loans from commercial banks	1,614,806,502,285	967,500,000,000	137,252,164,385	784,558,666,670
Loan from entities and individuals	179,692,541,604	-	19,262,867,854	198,955,409,458
Loans from related parties *(see details in Note VII 2)*	42,854,766,396	-	22 145,233,604	65,000,000,000
Borrowing costs	(9,106,666,665)	(10 400 000 000)	1 293,333,335	-
Less Amount due for settlement in 12 months	(389 895,353,709)			(231 980,584 458)
Add Borrowing costs to be charged to financial expense in 12 months	3,093,333,338			-
	1,441,445,123,249	**957,100,000,000**	**179,953,599,178**	**816,533,491,670**
Corporate bonds				
CII012029_G	1,035,000,000,000	-	-	1,035,000,000,000
CII12504	500,000,000,000	500 000,000,000	-	-
CIIB2426001	300,000,000,000	-	-	300,000,000,000
CIIB2427001	300,000,000,000	-	-	300,000,000,000
CII12502	300,000,000,000	-	-	300,000,000,000
CII12503	280,000,000,000	-	-	280,000,000,000
CIIH2427002	200,000,000,000	-	-	200,000,000,000
CII12501	200,000,000,000	-	-	200,000,000,000
CIIH2427004	108,000,000,000	-	-	108,000,000,000
CIIH2427003	100,000,000,000	-	-	100,000 000,000
Bond issuance costs	(24 826,855,351)	(3,200,000,000)	8 304,188 627	(29,931,043,978)
Less Amount due for settlement in 12 months	(760,500,000,000)			(588,000,000,000)
Add Issuance cost to be charged to financial expense in 12 months	10,323,786,592			10,356,681,328
	2,547,996,931,241	**496,800,000,000**	**8,304,188,627**	**2,215,425,637,350**
Total of loans and bonds	**3,989,442,054,490**	**1,453,900,000,000**	**188,257,787,805**	**3,031,959,129,020**

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

13. 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 payable under the following schedule:

Payment schedule of long-term loans

	Closing balance VND	Opening balance VND
Within one year	389,895,353,709	231,980,584,458
In the second year	345 131 894 736	119,427,666,670
In the third to fifth year inclusive	764,326,561,840	320 683,000,000
After five years	338,000,000,000	376 422,825 000
	1,837,353,810,285	**1,048,514,076,128**
Less Amount due for settlement in 12 months	(389,895,353,709)	(231,980,584,458)
Less Borrowing costs	(9,106,666,665)	-
Add Borrowing costs to be charged to financial expense in 12 months	3 093 333 338	-
Total	**1,441,445,123,249**	**816,533,491,670**

Schedule of payment of straight bond

	Closing balance VND	Opening balance VND
Within one year	760,500,000,000	588,000,000,000
In the second year	1 602 500,000 000	592,500,000,000
In the third to fifth year inclusive	960 000 000 000	1,642,500 000 000
	3,323,000,000,000	**2,823,000,000,000**
Less Amount due for settlement in 12 months	(760 500 000,000)	(588 000,000,000)
Less Bond issuance costs *(*)*	(24,826,855,351)	(29 931,043,978)
Add Bond issuance costs to be charged to financial expense in 12 months	10,323,786,592	10,356,681,328
Total	**2,547,996,931,241**	**2,215,425,637,350**

(*) The amount to be charged to financial expenses in future represented bond issuance costs recorded as a deduction from par value of bond at the time of initial recognition These costs will be gradually allocated to borrowing costs using the straight-line method over terms of the bond

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

14. Convertible bonds

		Movements during the period						
	Closing balance VND	Amortisation of bond discounts VND	Amortisation of bond issuance costs VND	Repurchase of bonds VND	Matured without conversion into shares VND	Converted into shares VND	Additional issuance VND	Opening balance VND
CII425002	2,220,032,645,825	1,500,709,926	-	-	-	-	2,221,533,355,751	-
CII425001	950,722,716,661	71,008,173,903	-	-	-	-	-	1,021,730,890,564
CII424002	65,478,500,000	-	-	-		465,348,700,000	-	530,827,200,000
Bond issuance costs	(1,891,694,005)	-	194,288,254	-		-	(1,100,000,000)	(985,982,259)
Add: Issuance cost to be charged to financial expense in 12 months	166,228,350							106,180,475
Total	3,234,508,396,831	72,508,883,829	194,288,254	-	-	465,348,700,000	2,220,433,355,751	1,551,678,288,780

Payment schedule of convertible bonds

	Closing balance VND	Opening balance VND
After five years	3,236,233,862,486	1,552,558,090,564
	3,236,233,862,486	**1,552,558,090,564**
Less: Unamortised bond issuance costs (*)	(1,891,694,005)	(985,982,259)
Add: Issuance cost to be charged to financial expense in 12 months	166,228,350	106,180,475
Total	**3,234,508,396,831**	**1,551,678,288,780**

(*) These bond issuance costs are recognized as a deduction from the bond's par value at the time of issuance. Such costs are amortized to borrowing expenses on a straight-line basis over the term of the bonds

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

14. Convertible bonds (continued)

Supplementary information on convertible bonds (continued)

The values of the debt component and the conversion option component of the convertible bonds are as follows

	Current period VND	Prior period VND
Proceeds from the issuance of convertible bonds	2 500,000,000,000	2,000,000,000,000
Transaction costs	1 100,000 000	500,000 000
Net proceeds from the issuance of convertible bonds	**2,498,900,000,000**	**1,999,500,000,000**
Equity component	278,466,644,249	942,961 555 395
Transaction costs allocated to equity component	-	-
Equity component at initial recognition	**278,466,644,249**	**942,961,555,395**
Liability component at the beginning of the period	**1,551,678,288,780**	**2,827,214,322,278**
Add. Interest charged using the effective interest rate in the period	145 236,285 776	58 048 162,264
Add Transaction costs amortised during the period	194,288,254	736 050,345
Less Coupon interest payable at the nominal coupon rate	(217 685,121,730)	(57,983,007,430)
Less Conversion into ordinary shares	(465 348,700 000)	(2,284,418 700 000)
Less Amount due for settlement in 12 months	-	(12,817,000,000)
Carrying amount of liability component at the end of the period	**3,234,508,396,831**	**1,587,318,272,062**

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

15. Owner's equity

a. Movement of owner's equity

	Owner's contributed capital	Share premium	Convertible options	Investment and development fund	Retained earnings	Total
For the period from 01 January 2025 to 30 Sep 2025						
Opening balance	**3,197,524,130,000**	**354,280,194,318**	**-**	**269,857,844,910**	**920,115,164,974**	**4,741,777,334,202**
Net profit for the period	-	-	-	-	320,637,713,303	320,637,713,303
Bond conversion option	2,284,418,700,000	-	-	-	-	2,284,418,700,000
Equity component of convertible bonds issued during the period	-	-	942,961,555,395	-	-	942,961,555 395
Issuance of bonus shares	767,447,380,000	(354 280,194,318)	-	(269 857,844 910)	(143,309 340,772)	-
Appropriation of investment and development fund	-	-	-	26,754,731,531	(26,754 731,531)	-
Appropriation of bonus and welfare fund	-	-	-	-	(26,754 731 531)	(26,754 731,531)
Chia cổ tức	-	-	-	-	(312,469,510,500)	(312,469 510,500)
Closing balance	**6,249,390,210,000**	**-**	**942,961,555,395**	**26,754,731,531**	**731,464,563,943**	**7,950,571,060,869**
For the period from 01 Oct 2025 to 31 December 2025						
Opening balance	**6,249,390,210,000**	**-**	**942,961,555,395**	**26,754,731,531**	**731,464,563,943**	**7,950,571,060,869**
Net profit for the period	-	-	-	-	20,135,845,127	20,135,845,127
Bond conversion option	5 114 000 000	-	-	-	-	5,114 000,000
Closing balance	**6,254,504,210,000**	**-**	**942,961,555,395**	**26,754,731,531**	**751,600,409,070**	**7,975,820,905,996**

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

15. Owner's equity (continued)

a. Movement of owner's equity (continued)

	Owner's contributed capital	Share premium	Convertible options	Investment and development fund	Retained earnings	Total
For the period from 01 January 2026 to 30 Sep 2026						
Opening balance	**6,254,504,210,000**	**-**	**942,961,555,395**	**26,754,731,531**	**751,600,409,070**	**7,975,820,905,996**
Net profit for the period	-	-	-	-	52,505,520,739	52,505,520,739
Conversion of bonds	465,348,700,000	-	-	-	-	465,348,700,000
Conversion rights of convertible bonds issued during the year	-	-	278,466,644,249	-	-	278,466,644,249
Appropriation of bonus and welfare fund	-	-	-	-	(17,059,134,980)	(17,059,134,980)
Closing balance	**6,719,852,910,000**	**-**	**1,221,428,199,644**	**26,754,731,531**	**787,046,794,829**	**8,755,082,636,004**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

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

15. Owner's equity (continued)

b. Shares

	Closing balance Shares	Opening balance Shares
Number of shares authorized to be issued	671,985,291	625,450,421
Number of shares issued to the public	671,985,291	625,450,421
+ Ordinary shares	671,985,291	625,450,421
+ Preference shares (classified as equity)	-	-
Number of repurchased shares (treasury shares, own shares repurchased)	-	-
+ Ordinary shares	-	-
+ Preference shares (classified as equity)	-	-
Number of outstanding shares in circulation	671,985,291	625,450,421
+ Ordinary shares	671,985,291	625,450,421
+ Preference shares (classified as equity)	-	-

Par value is of VND 10,000/share

c. Dividends

The Annual General Meeting of Shareholders 2025, held on 28 April, 2026, approved the termination of previous resolutions on dividend distribution in order to concentrate capital resources for new projects. Accordingly, the Company will not continue to pay the remaining dividends for 2023 and 2024 under the previously approved resolutions and will not distribute dividends for 2025.

Pursuant to the Resolution of the Annual General Meeting of Shareholders 2025, the Board of Directors was authorized to decide on an interim cash dividend for 2026 within the year, with the total interim distribution not exceeding 16% of charter capital. The official dividend rate will be determined at the Annual General Meeting of Shareholders 2026.

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE INCOME STATEMENT

1. Revenue from goods sold and services rendered

	The third quarter		Accumulated from 01/01 to 30/09	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Revenue from leasing real estate properties	1,630,558,481	1,580,192,945	4,666,088,028	4,663,863,129
Revenue from rendering services	1,489,482,199	1,443,462,687	4,354,804,349	4,422,031,299
Revenue from sales of real estate properties	-	-	-	6,928,464,000
Total	**3,120,040,680**	**3,023,655,632**	**9,020,892,377**	**16,014,358,428**

2. Cost of sales

	The third quarter		Accumulated from 01/01 to 30/09	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Cost of real estate properties leased	589,229,797	624,158 117	1,744,750,322	1,853,980,863
Cost of services rendered	2,916,341,983	2,823,317,007	11,361,073,405	9,146,505,460
Cost of real estate properties sold	-	-	-	5,548,371,181
Total	**3,505,571,780**	**3,447,475,124**	**13,105,823,727**	**16,548,857,504**

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

3. Financial income

	The third quarter		Accumulated from 01/01 to 30/09	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Interest income from investment cooperation, loans, bank deposits and bonds	313,075,721,234	203,185,510 408	753,210,614 594	539,077,887,790
Dividends and profits received	-	115,327,010,400	68,284,685,538	192,052,036,649
Late payment interest on consideration receivable from investment transfers	19,650,536,071	49,017,445 238	122,660 815 226	155,795,369 518
Gain on disposal of subsidiaries and other financial investments	30,472,050,810	29,700,000,000	95,857,474,157	194,813,030,767
Other financial income	5 238,331 941	4,680,821,918	18,039,523,109	16,321,095,891
Total	**368,436,640,056**	**401,910,787,964**	**1,058,053,112,624**	**1,098,059,420,615**
Of which financial income from transactions with related parties *(see details in Note VII 2)*	280,373,910,763	359,022,078,651	879,090 625 170	974,749 487,431

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

4. Financial expenses

	Current period VND	Prior period VND	Current period VND	Prior period VND
Borrowing costs	290,520,436 487	229,792,385,822	737,049,244 408	624 215,057,617
Provision for/(Reversal of provision for) financial investments	5,094,453,787	-	115,169,646,708	(16,114,007,638)
Expense for investment cooperation	31,625,000,000	31,625,000,000	94,875,000,000	94 875,000,000
Loss on disposal of financial investments	-	-	34,040,000	23,574,579,755
Other financial expenses	709,865 669	1,231,550,301	2,843,669,120	5,988,274,476
Total	**327,949,755,943**	**262,648,936,123**	**949,971,600,236**	**732,538,904,210**
Of which, financial expenses from transactions with related parties *(see details in Note VII 2)*	68,554 834,149	125,396,897,197	241,797,225,024	323,216,507,103

5. General and administration expenses

	Current period VND	Prior period VND	Current period VND	Prior period VND
Employee benefits expense	8,566,201,993	7,955,167,205	31,769,901,406	20,194,799,637
Office supplies and stationery	-	202,513,846	22,212,963	304,278,128
Depreciation expense	10,000,000	10,000,000	30,000 000	29,999 999
Taxes, fees and charges	215,932,754	151 854,769	683,694,330	809,867,128
Outsourced services	4,419,330,879	1,855,613,444	14 050,668,239	9,765,536,549
Other monetary expenses	2,158,078 891	1,632,857,070	5,022,068 795	4,101,897,508
Total	**15,369,544,517**	**11,808,006,334**	**51,578,545,733**	**35,206,378,949**
Of which expenses from transactions with related parties *(see details in Note VII 2)*	724,193 969	723 598 454	2,177,814,194	2 187,664,524

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

6. Current corporate income tax expense

	Current period			Prior period		
	Financial activities and other VND	Real estate activities VND	Total VND	Financial activities and other VND	Real estate activities VND	Total VND
Accounting profit before tax	**52,505,520,739**	-	**52,505,520,739**	**319,708,797,746**	**1,161,144,446**	**320,869,942,192**
Adjustments for taxable income						
Add back Non-deductible expenses	39,331,269 554	-	39,331,269,554	10,308,753,074	-	10,308,753,074
Less Deductible interest expenses carried forward from prior periods	(3,487 286,351)	-	(3,487,286,351)	(116,227,633,462)	-	(116 227,633,462)
Less Other deductions reducing taxable income	(113,998,557 307)	-	(113,998,557,307)	(21,737,880,709)	-	(21,737,880,709)
Less Non-taxable income	(68,284,685 538)	-	(68,284,685,538)	(192,052 036,649)	-	(192,052,036 649)
Taxable (loss)/income	**(93,933,738,903)**	-	**(93,933,738,903)**	-	**1,161,144,446**	**1,161,144,446**
Loss carried forward	-	-	-		-	-
Assessable (loss)/income	**(93,933,738,903)**	-	**(93,933,738,903)**	-	**1,161,144,446**	**1,161,144,446**
Normal tax rate	20%	20%	20%	20%	20%	20%
Corporate income tax	-	-	-	-	232,228,889	232,228,889
1% provisional corporate income tax on advances received from customers purchasing real estate	-	-	-	-	(38,761,122)	(38,761,122)
Current corporate income tax expense	-	-	-	-	**193,467,767**	**193,467,767**

VII. OTHER INFORMATION

1. Operating lease commitments - the Company as the lessor

At the end of the period, the Company entered into operating lease agreements, under which, the minimum lease payments in future are as follows:

	Closing balance VND	Opening balance VND
Within one year	2,983,125,012	2 617,791,514
In the second to fifth year inclusive	8,638 495,400	9 317,272,961
After five years	4 230,616,946	5,310,774,464
Total minimum lease receivables	**15,852,237,358**	**17,245,838,939**

2. Related parties

Related parties	Relationship
CII Bridges and Roads Investment JSC	Subsidiary
577 Investment Corporation	Subsidiary
Khu Bac Thu Thiem Co , Ltd	Subsidiary
Dien Bien Phu Building Investment Co , Ltd	Subsidiary
CII Trading Investment Co , Ltd	Subsidiary
Binh Thieu Road Bridge Construction and Investment JSC.	Subsidiary
Sai Gon Long Khanh Green City Co , Ltd *(i)*	Subsidiary
Sai Gon Bridge Construction Ltd	Subsidiary
CII Engineering & Construction Corporation	Subsidiary
CII Services and Investment Co , Ltd.	Subsidiary
Trung Bo Infrastructure Co , Ltd	Subsidiary
BOT Saigon - My Thuan Expressway Co , Ltd	Subsidiary
CII Public–Private Partnership Company Limited	Subsidiary
Trung Luong - My Thuan BOT JSC.	Subsidiary
Ha Noi Highway Construction and Investment JSC.	Subsidiary
BOT Ninh Thuan Province Co , Ltd	Subsidiary
Ninh Thuan Investment and Construction Development JSC	Subsidiary
Rach Mieu BOT Co , Ltd	Subsidiary
Co Chien Investment Co , Ltd.	Subsidiary
Hien An Binh Co., Ltd.	Subsidiary
VRG Infrastructure Investment Co., Ltd	Subsidiary
CII Bridge and Road Operation and Management Services JSC	Subsidiary
CII Construction Engineering Company Limited	Subsidiary
Hung Thanh Construction - Trading - Services - Production Co., Ltd	Subsidiary
Quang Ngai Mineral Investment Joint Stock Company	Subsidiary
Huong Tra Co , Ltd	Subsidiary
Tam Phu Investment & Construction Co., Ltd	Associates
Boards of Directors and Management of the Company	Key management personnel

(i) The subsidiary was dissolved on June 22 2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

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

	The third quarter		Accumulated from 01/01 to 30/09	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Financial income				
Dividends and profits received	-	***115,327,010,400***	***68,284,685,538***	***192,052,036,649***
CII Bridges and Roads Investment JSC	-	115,327,010,400	-	115,327,010,400
Dien Bien Phu Building Investment Co , Ltd	-	-	43,785,226 079	-
Ha Noi Highway Construction and Investment JSC.	-	-	24,499,459,459	76,725,026,249
Interest income from investment cooperation and loans	***249,423,374,692***	***164,977,623,013***	***613,699,092,323***	***432,092,144,114***
CII Trading Investment Limited Liability Company	93,727,076 858	62 881 642,911	280,145 860,056	151,060,288,820
577 Investment Corporation	34,963,268 218	26 405 357,591	94,509,673,424	83,502,331,070
CII Engineering & Construction JSC.	22,032 669,119	24,398 623,264	51,358,255,447	62,352,326,621
BOT Saigon - My Thuan Expressway Co , Ltd	41,597,807,030	-	64,637,820,825	-
Dien Bien Phu Building Investment Co , Ltd.	10,296,978,246	11,256,098,630	31,141,020,328	34,420 545 205
CII Services and Investment One Member Limited Liability Company	23,827,882,904	-	27 837,403,147	-
Khu Bac Thu Thiem Co , Ltd	13,335,639,445	3,497,669,544	26,086,151,971	3,499,224,198
BOT Trung Luong - My Thuan JSC	8,790,435,213	33,098 816,117	23,033,204,685	91 685,175,080
CII Bridges and Roads Investment JSC	825,754 645	3 439 414,956	14,923,839,426	5 572,253,120
CII Public–Private Partnership Co., Ltd	25 863,014	-	25,863,014	-
Gain on disposal of financial investments	***11,300,000,000***	***29,700,000,000***	***74,446,032,083***	***194,809,937,150***
CII Services and Investment One Member Limited Liability Company	10,000,000,000	-	63,146,032,083	-
CII Trading Investment Limited Liability Company	-	-	-	165,109,937,150
Khu Bac Thu Thiem Co , Ltd	1,300 000 000	29 700 000,000	11,300,000,000	29,700,000,000

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

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

	The third quarter		Accumulated from 01/01 to 30/09	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Financial income (continued)				
Late payment interest on investment transfer consideration	***19,650,536,071***	***49,017,445,238***	***122,660,815,226***	***155,795,369,518***
CII Trading Investment Limited Liability Company	19,650,536,071	49,017,445,238	122,660,815,226	155,795,369,518
Total	**280,373,910,763**	**359,022,078,651**	**879,090,625,170**	**974,749,487,431**
Financial expenses				
Interest expenses	***36,929,834,149***	***93,771,897,197***	***146,922,225,024***	***228,341,507,103***
577 Investment Corporation	26,674,000,000	27,470,000,000	80,619,000,000	82,709,000,000
CII Services and Investment One Member Limited Liability Company	2,365,780,417	12,971,264,529	30,682,584,858	15,444,877,407
CII Engineering & Construction JSC	4,457,390,387	46,025,409,968	23,335,439,653	89,713,396,543
Dien Bien Phu Building Investment Co., Ltd.	1,678,178,039	2,292,209,848	5,607,033,839	3,429,476,819
CII Bridge and Road Management Operation Services Joint Stock Company	682,304,817	274,697,721	2,947,930,415	830,533,674
Rach Mieu BOT Co , Ltd	815,644,195	1,242,630,137	2,968,714,151	3,583,739,727
Ms Nguyen Mai Bao Tram	214,246,576	285,978,083	635,753,425	830,624,658
Binh Thieu Road Bridge Construction and Investment JSC	42,289,718	145,307,745	125,768,683	431,650,007
CII Bridges and Roads Investment JSC	-	611,018,482	-	25,952,126,714
Khu Bac Thu Thiem Co , Ltd	-	2,403,473,835	-	4,876,117,169
Mr. Duong Quang Chau	-	-	-	427,947,946
Mr Le Toan	-	49,906,849	-	112,216,439

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

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

	The third quarter		Accumulated from 01/01 to 30/09	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Financial expenses (continued)				
Expense for investment cooperation	***31,625,000,000***	***31,625,000,000***	***94,875,000,000***	***94,875,000,000***
577 Investment Corporation	31,625,000,000	31,625,000,000	94,875,000,000	94,875,000,000
Total	**68,554,834,149**	**125,396,897,197**	**241,797,225,024**	**323,216,507,103**
General and administration expenses				
CII Engineering & Construction JSC	366,426,435	366,426,435	1,099,279,305	1 099,279,305
Dien Bien Phu Building Investment Co , Ltd	343,878,645	343,283,130	1,036,868,222	1,047,798,800
CII Bridges and Roads Investment JSC	13,888,889	13,888,889	41,666,667	40,586,419
Total	**724,193,969**	**723,598,454**	**2,177,814,194**	**2,187,664,524**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

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

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

	Current period VND	Prior period VND
CII Bridges and Roads Investment JSC.		
Cash recovered from lendings	313,961,797,996	26,529 434 118
Cash outflow for lendings	114,299,000,000	5,000 000 000
Proceeds from dividends	-	115,327,010,400
Proceeds from borrowings	-	18,185 000 000
Repayment for borrowings	-	494,727 732 218
Khu Bac Thu Thiem Co., Ltd.		
Proceeds from capital reimbursement	1 125 000 000,000	-
Transfer of investments	270,000,000 000	1,071 000 000,000
Cash outflow for lendings	346,193,000,000	1,290,970,320,371
Cash recovered from lendings	206,507,361,996	23,976,267,836
Proceeds from borrowings	-	123 602,536,119
Repayment for borrowings	-	720 795,340,214
Cash transfer for capital contribution	-	1,125,000,000,000
CII Engineering & Construction Corporation		
Proceeds from borrowings	2,605,768,799,331	3,990 547,000,999
Repayment for borrowings	1,131,109,056,737	1,130,603,985,752
Cash outflow for lendings	1,462,134,769,328	525,800,000,000
Cash recovered from lendings	689,069,374,075	88,263,386,420
CII Services and Investment Co., Ltd.		
Repayment for borrowings	1,528,978 228,496	189,664 219 258
Cash outflow for lendings	1,352 110.693,620	-
Proceeds from borrowings	805 400 000,000	1,385,444 713,691
Cash recovered from lendings	186 378 815,638	-
Dien Bien Phu Building Investment Co., Ltd.		
Cash recovered from lendings	43,601,000,000	66,500,000,000
Proceeds from borrowings	-	145 305,846,012
Repayment for borrowings	-	8,495 983 825
Ha Noi Highway Construction and Investment JSC.		
Proceeds from dividends	54,291,773,989	61,084,350 687
CII Trading Investment Co., Ltd.		
Cash outflow for lendings	2 232 301 058,011	4,460,776,247,977
Cash recovered from lendings	619,781,966,415	1,712,824,995,202
Cash contribution to a subsidiary	300,000,000,000	1,000,000,000,000
Proceeds from the transfer of an investment	-	763 060,944,917
Receiving a refund of contributed capital	-	1,041 300,000,000
Transfers of financial assets	-	593,250,000,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

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

	Current period VND	Prior period VND
Rach Mieu BOT Co., Ltd.		
Repayment for borrowings	22,145,233,604	2,000,000,000
Proceeds from borrowings	-	15,000,000,000
CII Bridge and Road Operation and Management Services JSC.		
Repayment for borrowings	47,449,646,996	1,286 810,905
Proceeds from borrowings	20,000,000,000	-
Binh Trieu Road Bridge Construction and Investment JSC.		
Partial recovery of contributed capital	75,966,409	-
Repayment for borrowings	-	174 400 558
BOT Trung Luong - My Thuan JSC.		
Cash outflow for investment cooperation	87,500,000,000	125,000,000,000
577 Investment Corporation		
Cash outflow for investment cooperation	538,881,000,000	1,028,272,000,000
Cash recovered from investment cooperation	177,450,000,000	1,308,954 000,000
Ms. Nguyen Mai Bao Tram		
Proceeds from borrowings	-	4,600 000,000
Repayment for borrowings	-	4,600,000,000
Mr. Duong Quang Chau		
Proceeds from borrowings	-	4 300,000,000
Repayment for borrowings	-	4 300,000,000
Mr. Le Toan		
Proceeds from borrowings	-	2,200,000,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

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

	Closing balance VND	Opening balance VND
Short-term trade receivables		
CII Trading Investment Co Ltd	721,771 956,543	3,509,838 496,719
Short-term loan receivables		
Principal receivables under funding support	10,639,089,800,359	6,902,191,210,152
CII Trading Investment Limited Liability Company	*4,055,367,792,776*	*3,798 774,266,072*
CII Services and Investment Co., Ltd	*1,775,954,650,372*	-
577 Investment Corporation	*1,423,095,000,000*	*1,098,404,000 000*
CII Engineering & Construction Corporation	*1,054,686,136,345*	*501,037 036 863*
Khu Bac Thu Thiem Company Limited	*1,254,700,252,845*	*328,965 210 469*
Dien Bien Phu Building Investment Company Limited	*674,949,000,000*	*718,550 000 000*
BOT Trung Luong - My Thuan JSC	*348,835,323,014*	*238,302 118,329*
CII Bridges and Roads Investment Joint Stock Company	*51,501,645,007*	*218,158,578,419*
Accrued interest on funding support	311,106,069 787	263 087,531,671
577 Investment Corporation	*254,946,703 925*	*209,345,586 411*
CII Bridges and Roads Investment Joint Stock Company	*19,231,647,035*	*28 120,669,045*
CII Trading Investment Limited Liability Company	*10,465,996,006*	*8 914,075,567*
CII Engineering & Construction Corporation	*14,398,752,992*	*16,707,200,648*
CII Services and Investment One Member Limited Liability Company	*11,056,852,021*	-
Khu Bac Thu Thiem Company Limited	*1,006,117,808*	-
	10,950,195,870,146	**7,165,278,741,823**
b. Long-term loan receivables		
BOT Saigon - My Thuan Expressway Co , Ltd	1,613,637 820 825	-
Other short-term receivables		
Dividend and profit receivables	514,858,539,201	544 650,853,731
Ha Noi Highway Construction and Investment JSC	*514,858,539 201*	*544 650,853,731*
Other receivables	-	64,251,266,900
BOT Saigon - My Thuan Expressway Co , Ltd	-	*64 251,266,900*
Total other short-term receivables	**514,858,539,201**	**608,902,120,631**

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

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

	Closing balance VND	Opening balance VND
Other current payables		
Capital contributions and business cooperation costs	*128,620,712,941*	*154,327,914,607*
577 Investment Corporation	*128,620,712,941*	*154,327,914,607*
Interest payable	10,135,877,040	20,746,119,893
CII Engineering & Construction Corporation	*9,388,553,929*	*10,233,198,121*
CII Bridge and Road Operation and Management Services JSC	*597,751,399*	*450,230,697*
Binh Trieu Road Bridge Construction and Investment JSC	*80,377,381*	*14,642,289*
Rach Mieu BOT Co , Ltd	*45,906,660*	*2,831,958,905*
Ms. Nguyen Mai Bao Tram	*23,287,671*	*25,616,438*
CII Services and Investment Co , Ltd	-	*7,190,473,443*
Other payables	1,650,000,000	1,650,000,000
Sai Gon Bridge Construction Ltd	*1,650,000,000*	*1,650,000,000*
Total other current payables	**140,406,589,981**	**176,724,034,500**
Other long-term payables		
Capital contributions	1,921,757,000,000	1,952,378,000,000
577 Investment Corporation	*1,921,757,000,000*	*1,952,378,000,000*
Total	**1,921,757,000,000**	**1,952,378,000,000**
Total other payables	**2,062,163,589,981**	**2,129,102,034,500**
Short-term loans and obligations under finance leases		
CII Engineering & Construction Corporation	346,885,240,717	462,589,021,242
Dien Bien Phu Building Investment Co Ltd	108,000,859,634	153,740,969,363
CII Bridge and Road Operation and Management Services JSC	44,944,953,057	72,394,600,053
Rach Mieu BOT Co , Ltd	32,854,766,396	55,000,000,000
Ms Nguyen Mai Bao Tram	10,000,000,000	-
Binh Trieu Road Bridge Construction and Investment JSC	2,758,025,035	2,833,991,444
CII Services and Investment Co Ltd	-	721,009,295,698
Total	**545,443,844,839**	**1,467,567,877,800**
Long-term loans and obligations under finance leases		
Ms Nguyen Mai Bao Tram	-	10,000,000,000
Total	**-**	**10,000,000,000**
Total of loans from related parties	**545,443,844,839**	**1,477,567,877,800**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

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

	Current period VND	Prior period VND
Salary	10,801,578,000	6,982,281,000
Allowance	10,108,460,855	6,665,190 000
Total	**20,910,038,855**	**13,647,471,000**

Salary, allowance, and other benefits of the Board of Management were funded by the Company's salary provisions for the financial years 2025 and 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

VII. OTHER INFORMATION (continued)

3. Comparative figures

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

SEPARATE STATEMENT OF FINANCIAL POSITION
As at 31 December 2025

Unit VND

Codes	Items		As previously reported	Restated	As restated
111	Cash	(1)	293,034,645,950	(154,108 627)	292,880,537,323
112	Cash equivalents	(2)	13,200,000,000	50,919,452	13 250 919 452
123	Short-term held-to-maturity investments	(2)	1 431,367,927,447	8 066,271,295,306	9,497,639 222,753
124	Provision for short-term held-to-maturity investments	(3)	(*)	(9 198,251,363)	(9,198,251,363)
131	Short-term trade receivables	(2)	3,331,340,862,684	218,444,821,665	3,549,785 684 349
135	Short-term loan receivables	(2)	7,506,790,744,971	(7,506,790,744,971)	(**)
135	Other short-term receivables	(2)	1,432 986 123,796	(777,976 291,452)	655,009 832 344
136	Provision for short-term doubtful debts	(3)	(12,496,049,805)	9,198,251,363	(3,297,798,442)
161	Short-term deferred expenses	(4)	8,205,198 492	(1,041 666,669)	7,163,531,823
165	Other short-term assets	(1)	-	154,108,627	154,108,627
313	Dividends and profits payable	(5)	(*)	4,745 852,556	4,745,852,556
320	Other current payables	(5)	347,588,272,307	(4,745,852,556)	342 842,419,751
321	Short-term loans and obligations under finance leases	(4)	3,507,285,600,455	(1 041,666 669)	3,506,243,933,786

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

VII. OTHER INFORMATION (continued)

3. Comparative figures (continued)

(*) New items in the separate statement of financial position under Circular No 99

(**) Items no longer presented in the separate statement of financial position under Circular No 99

(1) Reclassification of pledged and restricted bank deposits held as collateral to secure contracts and certain other financial obligations of the Company, from "Cash and cash equivalents" to "Other current assets "

(2) Reclassification of items as follows

- Interest receivable on cash equivalents from "Other current receivables" to "Cash equivalents",
- Short-term loan receivables from "Other current receivables" to "Held-to-maturity investments – current," together with the related interest receivable reclassified from "Other current receivables" to "Held-to-maturity investments – current",
- Deferred interest receivable on the transfer of investments from "Other current receivables" to "Trade receivables "

(3) Reclassification of loan loss provisions from "Allowance for doubtful short-term receivables" to "Allowance for impairment of other short-term investments "

(4) Reclassification of borrowing costs from "Short-term prepaid expenses" to "Short-term borrowings and finance lease liabilities "

(5) Reclassification of dividends payable from "Other current payables" to "Dividends and profits payable"

SEPARATE STATEMENT OF INCOME
For the period from 01 January 2026 to 30 Sep 2026

Unit VND

Codes	Items		As previously reported	Restated	As restated
24	- In which Borrowing costs	(1)	568,513,521,340	55,701,536,277	624,215,057,617

(1) Restatement due to the change in scope of the line item from "Interest expense" to "Borrowing costs," which now includes interest expense together with other costs directly attributable to borrowings such as bond issuance costs commitment fees on loan drawdowns, and other borrowing-related expenses

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
Quarter 3/2026

VII. OTHER INFORMATION (continued)

4. Subsequent events

There were no significant events arising after the end of the accounting period that require adjustment to, or disclosure in, the Company's separate financial statements

Nguyen Van Bich Ngoc	**Ly Huynh Truc Giang**	**Le Quoc Binh**
Preparer	**Chief Accountant**	**Legal Representative**
		Approved, 29th Oct 2026