TỔNG CÔNG TY TƯ VẤN THIẾT KẾ GIAO THÔNG VẬN TẢI - CTCP **TRANSPORT ENGINEERING DESIGN INCORPORATED**	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
Số: 261030.08/TEDI-CBTT No.: 261030.08 /TEDI-CBTT	*Hà Nội, ngày 30 tháng 10 năm 2026* *Ha Noi, day 30 month 10 year 2026*

CÔNG BỐ THÔNG TIN/*INFORMATION DISCLOSURE*

V/v: Báo cáo tài chính Quý III năm 2026 (Báo cáo tài chính riêng)

Sub: Financial Report for the Third Quarter of 2026 (Separated Financial Report)

Kính gửi / *To*: - Ủy ban Chứng khoán Nhà nước / *The State Securities Commission*;
- Sở Giao dịch chứng khoán Hà Nội / *Hanoi Stock Exchange*;
- TCT TVTK GTVT-CTCP / *Transport Engineering Design Incorporated.*

- Tên giao dịch/*Trading name*: Tổng công ty Tư vấn thiết kế Giao thông vận tải-CTCP / *Transport Engineering Design Incorporated;*
- Mã chứng khoán/*Securites code*: TED;
- Địa chỉ trụ sở chính/*Address of headoffice*: 278 Tôn Đức Thắng, Ô Chợ Dừa, Hà Nội/ *278 Ton Duc Thang, O Cho Dua, Hanoi*;
- Điện thoại/*Tel*: (84-24).38514431. Fax: (84-24).38514980. Email: tedi.ctdc@gmail.com.
- Website: www.tedi.vn;
- Người được ủy quyền công bố thông tin/*Persons authorized to disclose information*: Ông Nguyễn Công Tâm/Mr. Nguyen Cong Tam;
- Chức vụ tại công ty/*Position in the company*: Trưởng phòng Tổ chức cán bộ - Lao động/*Manager of Human Resource Department;*
- Loại thông tin công bố/*Type of Infomation*:
  ☐24h; ☐72h; ☐Yêu cầu/*Request*; ☐Bất thường/*Abnormal;* ☒ Định kỳ/*Periodic*

Nội dung công bố thông tin / *Contents of information disclosure*:

- Báo cáo tài chính Quý III năm 2026 (Báo cáo tài chính riêng) / *Financial Report for the Third Quarter of 2026 (Separated Financial Report)*

(Chi tiết đính kèm / *Details Attached)*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thực và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby commit that the information disclosed above is true and take full responsibility to the law for the content of the disclosed information./.*

Nơi nhận/Recipients:
- Như trên/As above;
- Lưu/Archived: VT, Tổ CBTT./.

Người ký: TỔNG CÔNG TY TƯ VẤN THIẾT KẾ GIAO THÔNG VẬN TẢI- CTCP
Email: 0888333506s@gmail.com
Ký ngày: 30/10/2026 15:33:20

NGƯỜI ĐƯỢC ỦY QUYỀN CBTT
PERSONS AUTHORIZED TO DISCLOSE INFORMATION

TỔNG CÔNG TY TƯ VẤN THIẾT KẾ GIAO THÔNG VẬN TẢI CTCP

Nguyễn Công Tâm

TRANSPORT ENGINEERING DESIGN INCORPORATED	**SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness**
No: 261030.10 /CBTT-TEDI	*Ha Noi, October 30 ,2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance, guiding the disclosure of information on the securities market, Transport Engineering Design Incorporated has disclosed the the third quarter financial statements (FSC) of 2026 with the Hanoi Stock Exchange as follows:

1. Organization Name: Transport Engineering Design Incorporated

- Stock Code: TED;
- Contact Address: No. 278 Ton Duc Thang, O Cho Dua ward, Hanoi City;
- Phone: (+84.24) 38514431; Fax: (+84.24) 38514980;
- Email: hoidongquantri@gmail.com; Website: tedi.vn

2. Information disclosure content:
   - The third quarter financial Statements for 2026

   [ ] Separate Financial Statements (The listed organization has no subsidiaries and the higher-level accounting entity has subordinate units)

   [ ] Consolidated Financial Statements (The listed organization has subsidiaries)

   [X] Separate Financial Statements (The listed organization has subsidiaries)

   [ ] Consolidated financial statements (listed organization with a subsidiary accounting unit under its own accounting structure).

   - The cases that require an explanation of the reasons:

   + The audit organization expresses a non-unqualified opinion on the financial statements (the financial statements of 2026 have been audited).

   [ ] Yes [X] No

   Clarification document in case of selecting yes:

   [ ] Yes [ ] No

   + The after-tax profit in the reporting period has a discrepancy of 5% or more before and after the audit, changing from a loss to a profit or vice versa (the financial statements of 2026 have been audited).

   [ ] Yes [X] No

Clarification document in case of selecting yes:

☐ Yes ☐ No

+ The net profit after corporate income tax in the income statement for the reporting period has changed by 10% or more compared to the same period of the previous year.

☒ Yes ☐ No

Clarification document in case of selecting yes:

☒ Yes ☐ No

+ Do the after-tax profit in the reporting period incurr a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa?

☐ Yes ☒ No

Clarification document in case of selecting yes:

☐ Yes ☐ No

This information was published on the Company's website on October 30..., 2026 at the following link: https://tedi.vn/quan-he-co-dong/cong-bo-thong-tin/.

We hereby commit that the information published above is true and accurate, and we take full responsibility before the law for the content of the information published.

Recipient:
- As above;
- Stored at the information disclosure team.

Attached documents:
- Financial statements;
- Clarification document.

ORGANIZATION REPRESENTATIVE

TỔNG CÔNG TY TƯ VẤN THIẾT KẾ GIAO THÔNG VẬN TẢI CTCP

Dao Ngoc Vinh
General director

TRANSPORT ENGINEERING DESIGN INCORPORATED

-/-

3TH QUARTER OF 2026
SEPARATE FINANCIAL STATEMENTS

(For the period from July 01st, 2026 to September 30th, 2026)

HA NOI, OCTOBER, 2026

Transport Engineering Design Inc

Address: 278 Ton Duc Thang, O Cho Dua ward, Ha Noi City

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

	ASSETS	Note	30/09/2026	01/01/2026
A	**CURRENT ASSETS**	**100**	**1,368,332,751,136**	**784,060,131,598**
I-	**Cash and cash equivalents**	**110**	**284,338,012,134**	**104,641,302,147**
1	Cash	111	197,568,641,753	65,811,912,015
2	Cash equivalents	112	86,769,370,381	38,829,390,132
II	**Short-term investment**	**120**	**417,816,472,552**	**104,160,729,964**
1	Short-term held to maturity	123	417,816,472,552	104,160,729,964
III	**Short-term receivables**	**130**	**474,531,328,812**	**394,283,036,519**
1	Short-term trade receivables	131	272,727,013,666	309,583,539,503
2	Short-term advances to suppliers	132	165,461,247,340	74,009,194,935
3	Other short-term receivables	135	75,836,821,426	50,949,986,271
4	Provisions for short-term bad debts	136	(39,493,753,620)	(40,259,684,190)
IV	**Inventories**	**140**	**178,833,930,403**	**180,160,861,649**
1	Inventories	141	178,833,930,403	180,160,861,649
V	**Other current assets**	**160**	**12,813,007,235**	**814,201,319**
1	Short-term prepaid expenses	161	8,870,933,280	814,201,319
3	Tax and other receivables from the State	163	13,527,261	-
B	**NON-CURRENT ASSETS**	**200**	**134,514,480,569**	**128,136,494,962**
I	**Fixed assets**	**220**	**66,418,062,232**	**61,157,044,157**
1	Tangible fixed assets	221	63,976,881,877	59,870,574,819
	- Cost	222	176,167,109,131	165,740,552,069
	- Accumulated depreciation	223	(112,190,227,254)	(105,869,977,250)
2	Intangible fixed assets	227	2,441,180,355	1,286,469,338
	- Cost	228	10,492,460,627	8,862,828,627
	- Accumulated amortisation	229	(8,051,280,272)	(7,576,359,289)
V	**Long-term assets in progress**	**250**	**247,847,000**	
	Construction in progress	252	247,847,000	
VI	**Long-term investments**	**260**	**59,990,383,387**	**59,990,383,387**
1	Investments in subsidiaries	261	59,990,383,387	59,990,383,387
VI	**Other non-current assets**	**270**	**7,858,187,950**	**6,989,067,418**
1	Long-term prepaid expenses	271	7,858,187,950	6,989,067,418
	TOTAL ASSETS	**280**	**1,502,847,231,705**	**912,196,626,560**

	RESOURCES	Note	30/09/2026	01/01/2026
C	**LIABILITIES**	**300**	**1,152,036,865,750**	**661,444,664,132**
I	**Current liabilities**	**310**	**1,150,963,368,750**	**660,344,413,132**
1	Short-term trade payables	311	62,687,164,662	44,218,631,661
2	Short-term advances from customers	312	398,153,532,149	332,823,917,193
3	Dividend payable	313	207,695,000	171,845,000
4	Tax payables and statutory obligations	314	64,957,243,736	18,481,049,702
5	Payables to employees	315	178,256,751,859	91,786,164,333
6	Short-term accrued expenses	316	142,193,132,916	58,857,718,834
7	Short-term unrealized revenue	319	220,099,398,116	26,261,178,543
8	Other short-term payables	320	71,370,003,715	78,252,183,218
9	Short-term loans and liabilities	321	186,912,371	21,907,926
10	Bonus and welfare funds	323	12,851,534,226	9,469,816,722
II	**Long-term liabilities**	**330**	**1,073,497,000**	**1,100,251,000**
1	Other long-term payables	338	1,073,497,000	1,100,251,000
D	**Owners' equity**	**400**	**350,810,365,955**	**250,751,962,428**
1	Contributed charter capital	411	125,000,000,000	125,000,000,000
2	Share premium	412	815,232,000	815,232,000
3	Retained earnings	420	224,995,133,955	124,936,730,428
	Retained earnings accumulated to previous year	*420a*	81,830,730,428	*52,507,100,657*
	- Undistributed profit of this year	*420b*	143,164,403,527	*72,429,629,771*
	TOTAL RESOURCES	**440**	**1,502,847,231,705**	**912,196,626,560**

Hanoi, 28th October , 2026

Vo Thu Thuy	**Tang Thi Thu Hien**	**Dao Ngoc Vinh**
Preparer	Chief Accountant	General Director

Transport Engineering Design Inc

Address: 278 Ton Duc Thang, O Cho Dua ward, Ha Noi City

SEPARATE STATEMENT OF INCOME

For the period from 01/01/2026 to 30/09/2026

Unit: VND

Code	ITEMS	Note	01/07/2026-30/09/2026	01/07/2025-30/09/2025	01/01/2026-30/09/2026	01/01/2025-30/09/2025
1	**Gross revenue from services rendered**	**01**	**450,076,254,121**	**132,429,690,036**	**1,090,241,369,985**	**557,894,143,734**
2	Less deductions	02	97,934,344	1,669,373,726	1,825,204,462	1,694,246,453
3	**Net revenue from services rendered**	**10**	**449,978,319,777**	**130,760,316,310**	**1,088,416,165,523**	**556,199,897,281**
4	Cost of services rendered	11	326,972,502,326	92,049,924,116	807,336,837,685	420,515,171,800
5	**Gross profit from services rendered**	**20**	**123,005,817,451**	**38,710,392,194**	**281,079,327,838**	**135,684,725,481**
6	Profit/Loss from the sale and disposal of investment property	21				
7	Financial income	22	2,178,494,174	1,147,979,614	37,936,335,763	19,705,986,187
8	Financial expenses	23	569,024	10,349	580,214	43,940,332
	In which: Interest expense	24	-	-	-	*21,438,210*
10	General administrative expenses	**26**	**39,009,724,855**	**31,643,529,360**	144,035,804,252	100,789,083,290
11	**Operating profit**	**30**	**86,174,017,746**	**8,214,832,099**	**174,979,279,135**	**54,557,688,046**
12	Other incomes	31	8,642,770,544	30,000	9,049,484,973	199,571,421
13	Other expenses	32	4,225,784,693	98,464	4,422,082,913	165,026,990
14	**Other profit**	**40**	**4,416,985,851**	**(68,464)**	**4,627,402,060**	**34,544,431**
15	**Accounting profit before tax**	**50**	**90,591,003,597**	**8,214,763,635**	**179,606,681,195**	**54,592,232,477**
16	Corporate income tax - current	51	23,460,587,799	1,659,719,208	36,442,277,668	7,767,279,534
17	Corporate income tax - deferred	52	-	-	-	-
18	**Net profit after tax**	**60**	**67,130,415,798**	**6,555,044,427**	**143,164,403,527**	**46,824,952,943**

Hanoi, 28th October, 2026

Vo Thu Thuy	Tang Thi Thu Hien	Dao Ngoc Vinh
Preparer	Chief Accountant	General Director

Transport Engineering Design Inc

Address: 278 Ton Duc Thang, O Cho Dua ward, Ha Noi City

SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/09/2026

Unit: VND

Cod	ITEMS	Note	01/01/2026-30/09/2026	01/01/2025-
I	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1	Proceeds from sales of goods and rendering of services and other revenues	01	1,485,182,674,278	648,925,347,345
2	Cash paid to suppliers	02	(361,209,993,241)	(207,306,259,763)
3	Cash paid to employees	03	(281,500,655,806)	(170,852,029,398)
4	Interests paid	04	-	(21,438,210)
5	Corporate income tax paid	05	(21,806,488,681)	(4,120,700,235)
6	Other receipts from operating activities	06	1,512,329,241	751,335,014
7	Other payments on operating activities	07	(328,953,471,289)	(191,528,958,370)
	Net cash flow from operating activities	20	**493,224,394,502**	**75,847,296,383**
II	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1	Purchase or construction of fixed assets and other long-term assets	21	(12,304,036,062)	(5,586,979,907)
2	Proceeds from disposal or transfer of fixed assets and other long-term assets	22	42,304,000	195,454,545
3	Payments to provide loans, to acquire debt instruments of other units	23	(388,200,000,000)	(78,003,981,526)
4	Collection of loans and resale of debt instrument of other entities	24	75,240,657,534	30,400,000,000
5	Equity investments in other entities	25	-	-
6	Interest and dividend received	27	35,907,476,876	18,540,119,535
	Net cash flow from investing activities	30	**(289,313,597,652)**	**(34,455,387,353)**
III	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1	Proceeds from borrowings	33	1,019,794,236	5,364,685,815
2	Repayment of principal	34	(854,789,791)	(5,443,717,541)
3	Dividends and profits paid to owners	36	(24,532,918,500)	(24,959,400,000)
	Net cash flow from financing activities	40	**(24,367,914,055)**	**(25,038,431,726)**
	Net cash flows in the year	50	**179,542,882,795**	**16,353,477,304**
	Cash and cash equivalents at the beginning of the year	60	104,641,302,147	68,341,386,891
	Effect of exchange rate fluctuations	61	153,827,192	210,787,871
	Cash and cash equivalents at the end of the year	70	**284,338,012,134**	**84,905,652,066**

Hanoi, 28th October, 2026

Vo Thu Thuy	Tang Thi Thu Hien	Dao Ngoc Vinh
Preparer	Chief Accountant	General Director

Transport Engineering Design Inc
Address: 278 Ton Duc Thang, O Cho Dua ward, Ha Noi

CLEARANCE OF OBLIGATIONS TO THE GOVERNMENT
Year 2026
(From 01/01/2026 to 30/09/2026)

Unit: VND

STT	Items	Code	Out-Standing Previous Period	Payable Amount this	Paid Amount this period	Closing payable amount
A	B	C	1	2	3	4=(1+2-3)
I	**Tax**	**10**	**18,481,049,702**	**137,136,094,077**	**90,673,427,304**	**64,943,716,475**
	- Receivables		-	-	-	13,527,261
	- Payables		18,481,049,702	137,136,094,077	90,673,427,304	64,957,243,736
1	**Value-added tax**	**11**	**9,429,305,315**	**77,347,012,636**	**47,494,088,627**	**39,282,229,324**
	- Receivables		-	-	-	13,527,261
	- Payables		9,429,305,315	77,347,012,636	47,494,088,627	39,295,756,585
2	**Corporate income tax**	**15**	**5,973,688,831**	**36,442,277,668**	**21,806,488,681**	**20,609,477,818**
	- Receivables		-	-	-	-
	- Payables		5,973,688,831	36,442,277,668	21,806,488,681	20,609,477,818
3	**Personal income tax**	**16**	**3,078,055,556**	**19,139,521,770**	**17,165,567,993**	**5,052,009,333**
	- Receivables		-	-	-	-
	- Payables		3,078,055,556	**19,139,521,770**	**17,165,567,993**	5,052,009,333
4	**Land tax**	**18**	-	-	-	-
	- Receivables		-	-	-	-
	- Payables					
5	**Land rental, land tax**	**19**	-	**2,925,636,647**	**2,925,636,647**	-
	- Receivables		-	-	-	-
	- Payables		-	2,925,636,647	2,925,636,647	-
6	**License tax**	**20**	-	-	-	-
	- Receivables		-	-	-	-
	- Payables		-	-	-	-
7	**Other tax**	**21**	-	**1,281,645,356**	**1,281,645,356**	-
	- Receivables		-	-	-	-
	- Payables		-	1,281,645,356	1,281,645,356	-
II.	**Other payables (30=31+32+33)**	**30**	-	**4,285,300,876**	**4,285,300,876**	-
1	Surcharge	31	-	-	-	-
3	Others	33	-	4,285,300,876	4,285,300,876	-
	Total (40=10+30)	**40**	**18,481,049,702**	**141,421,394,953**	**94,958,728,180**	**64,943,716,475**

Hanoi, 28th October, 2026

TỔNG CÔNG TY TƯ VẤN THIẾT KẾ GIAO THÔNG VẬN TẢI CTCP

Vo Thu Thuy	Tang Thi Thu Hien	Dao Ngoc Vinh
Preparer	Chief Accountant	General Director

1. GENERAL INFORMATION

Development History:

Transport Engineering Design Consultancy - JSC (TEDI) originated as a State Corporation, established under Decision No. 4898/QĐ-TCCB-LĐ dated November 27, 1995, by the Minister of Transport, operating under the name Transport Engineering Design Consultancy.

According to Decision No. 782/QĐ-BGTVT dated April 9, 2007, by the Minister of Transport, the Corporation for Transport Engineering Design Consultancy was reorganized into a parent company, comprising the Head Office and dependent accounting units, including the Construction Architecture Design Consulting Company and the Ho Chi Minh City Branch.

The Corporation operates under the model of a One-Member Limited Liability Company in accordance with Decision No. 1765/QĐ-BGTVT issued by the Ministry of Transport on June 25, 2010. Business registration certificate No. 0100107839 was issued by the Hanoi Department of Planning and Investment on September 28, 2010.

In 2014, the Transport Engineering Design Incorporated (TEDI) successfully completed its equitization process and officially transitioned into a joint-stock company under the new trade name "Transport Engineering Design Incorporated - JSC." This transition was registered under the Joint Stock Company Enterprise Registration Certificate with the enterprise code 0100107839, initially registered on September 28, 2010. The first amendment to the registration was made on June 3, 2014, the second amendment on October 2, 2017, the third amendment on June 6, 2024, and the fourth amendment on December 3,2025.

Transaction name in Vietnamese: Tổng công ty Tư vấn thiết kế Giao thông vận tải - CTCP

International Trading Name: **TRANSPORT ENGINEERING DESIGN INCORPORATED**

Abbreviated Transaction Name: **TEDI**

Head offfice address: 278 Ton Duc Thang Street, O Cho Dua Ward, Hanoi

Phone number: (84-4).38514431 Fax: (84-4).38514980

E-mail: tedi@tedi.com.vn Website: www.tedi.com.vn

Legal representative: The General Director is the legal representative of the Corporation.

Charter capital and forms of capital ownership

Charter capital of the Company at 30/06/2026 is VND 125 billion, include:

- Shareholders being organizations include:
  + Domestic shareholders: Red One Infrastructure Investment Fund holds 30.11%;
  + Foreign shareholders: Oriental Consultant Company Global Ltd., holds 34.99%;
  + Foreign shareholder: Trans Across VP Inc. holds 0.256%;
  + Union shareholders holds 0.28%;
- Shareholders being individuals include:
  + Mr Pham Huu Son holds 8.499 %
  + Others holds 25.863 %

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

This financial statement is consolidated from the financial statements as of September 30, 2026, of the following three entities:

- Corporation Office
- Construction Architecture Design Consulting Company
- Ho Chi Minh city branch of Trasport engineering design incorporated

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS AND BOARD OF SUPERVISION

Members of the Board of Management during the period and to the reporting date are:

Mr Pham Huu Son	Chairman
Mr Dao Ngoc Vinh	Vice - Chairman
Mr Nhu Đinh Hoa	Member
Mr Mutsuya Mori	Member
Mrs Do Thi Phuong Lan	Member

Members of the Board of General Directors during the period and to the reporting date are:

Mr Dao Ngoc Vinh	General Director
Mr Do Minh Dung	Deputy General Director
Mr Nguyen Manh Ha	Deputy General Director
Mr Tran Quoc Bao	Deputy General Director
Mr Doan Van Thang	Deputy General Director

Members of the Board of Supervision are:

Mr Ngo Pham Duc Trinh	Head of the Board	Appointed on 08/05/2026
Ms Pham Thi Lan Huong	Head of the Board	Resigned on 08/05/2026
Mr Phan Le Binh	Member	
Mr Ngo Nam Ha	Member	

Business and main activities

According to the Certificate of change in enterprise registration content dated July 21,2022, the bus iness lines of Transport Design Consulting Corporation - Joint Stock Company include:

Business field of Head office of Transport engineering design incorporated and Ho Chi Minh city branch of Transport engineering design incorporated:

1. Technical inspection and analysis. Details:
   - Construction material testing and geological, hydrological, environmental, and civil, industrial, and transportation engineering criteria.
   - Quality inspection, load testing of civil and industrial traffic works.

2. Other uncategorized professional practice, science and technology. Details:
   - Traffic surveys, analysis, and preparation of transportation forecasts; surveys, preparation of environmental impact assessment dossiers, and transportation, civil, and industrial works.
   - Research application, experimental construction, and training for the transfer of new technology in transportation, civil, and industrial works.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. Architectural practice and related technical consultancy. Details:

- Design and construction of bridge, tunnel, and road projects.
- Design of port and waterway structures.
- Design of railway and road projects.
- Design of technical infrastructure structures.
- Construction planning design, architectural design of structures.
- Design of structural works for civil and industrial buildings.
- Terrain survey, geotechnical survey.
- Geotechnical design for construction projects.
- Environmental hydrology survey.
- Design and installation of electrical lighting equipment for traffic works.
- Design and installation of communication network systems in construction projects.
- Design of water supply and drainage systems for construction projects.
- Design of railway transport vehicles.
- Supervising the construction and completion of civil, industrial, and technical infrastructure projects.
- Supervising the construction and completion of bridge, tunnel, and road projects.
- Supervising geological surveys for construction projects.
- Investment, management, and business operations of transportation, civil, and industrial projects.
- Investment consulting, construction, and management of investment projects for traffic, civil, and industrial works.
- Consulting on the preparation of economic-technical reports, investment reports for construction projects, and investment evaluation for traffic, civil, and industrial works.
- Consulting on bidding, preparing bidding documents, evaluating bidding documents for consultancy and construction, preparing total investment estimates, overall cost estimates, and detailed cost estimates for transportation, civil, and industrial projects.
- Consulting on the preparation of strategic environmental assessment documents, environmental impact assessments, environmental protection commitments, overall land clearance and resettlement plans, environmental management plans, resettlement action plans; social reports, minority ethnic reports for transportation, civil, and industrial projects.
- Consulting on investment project appraisal, planning project, technical design, construction drawing design, and overall cost estimation for transportation, civil, and industrial works.
- Investment supervision consulting, state supervision consulting, environmental monitoring and supervision consulting.
- Consulting on evaluation and certification of load-bearing safety conditions, certification of compliance with the quality of construction works for civil and industrial traffic projects.

4. Doing business in real-estate, land use rights of owner, users or leased land
5. Consultancy, brokerage, real-estate auction, land use right auction. Details:
   - Exploiting, managing, and operating services for buildings, apartment complexes, industrial, and civil works.
6. Printing
   Details: Printing (excluding the production of plates, printing, and post-printing processing of products: newspapers, magazines, and other press publications according to the regulations of the press law; Forms, documents issued by state agencies; anti-counterfeit stamps; financial invoices, various types of cards, documents with pre-printed denominations or used to record denominations excluding money.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. Packing services
8. Other food services
9. Wholesale of other machines, equipment and spare parts
   Details:
   - Wholesale of machinery, equipment, and other machine parts not classified elsewhere: Trading specialized machinery and equipment for survey and design purposes (except for goods listed in the Foreign Investor Goods List, which foreign investors and foreign-invested economic organizations are not allowed to export, import, or distribute).
10. Other uncategorized business assistant services
    Details:
    - Export: Providing survey and design services for transportation, civil, industrial, agricultural, and rural development infrastructure construction projects abroad.
    - Import: Foreign licensed software serving design survey work (except for goods in the List of Goods that foreign investors and foreign-invested economic organizations are not allowed to export, import, or distribute).
11. Wholesale of automobiles and other motor vehicles
12. Agency for automobiles and other motor vehicles
13. Maintenance, repair of automobiles and other motor vehicles
    Details:
    - Repairing the mechanical parts, electrical parts, and automatic ignition system
    - Routine maintenance
    - Body repair
    - Repair of car parts
    - Car wash, polishing, spraying, and painting
    - Repair of shields and windows
    - Repair of seats, cushions, and car interiors
    - Repair, patching, and installation or replacement of car tires
    - Rust treatment
14. Sale of spare parts and supporting parts of automobiles and other motor vehicles
15. Passenger road transport in urban and suburban areas (excluding bus transport)
16. Cargo road transport
17. Warehouses and commodity storage
18. Short-time accommodation. Detail: Hotels
19. Restaurants and mobile food services
20. Motor vehicle lease
21. Middle school education and high school education
22. Other uncategorized education
23. Retail of small automobiles (automobiles with 12 or less seats)

Business field of Construction - Architecture Design Consulting Company Limited of Transport engineering design incorporated:

1. Architectural activities and related technical consulting. Details:
   - Design and construction of bridges, tunnels, and roads
   - Design of port and waterway structures
   - Design of technical infrastructure projects
   - Urban planning design, Architectural design of buildings
   - Design of structural works for civil and industrial projects
   - Terrain survey, geotechnical survey
   - Geotechnical design for construction projects
   - Environmental hydrology survey

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

- Design and installation of electrical lighting equipment for traffic works
- Design of overhead power lines and substations up to 35KV, design of electrical systems for civil and industrial works
- Design and installation of communication network systems in construction projects
- Design of water supply and drainage systems for construction projects
- Supervision of construction and completion of civil, industrial, and technical infrastructure projects
- Supervising the construction and completion of bridge, tunnel, and road projects
- Supervising geological surveys for construction projects
- Investment consulting, construction, and management of investment projects for transportation, civil, and industrial construction
- Consulting on the preparation of economic-technical reports, investment reports for construction projects, and investment evaluation for traffic, civil, and industrial works.
- Consulting on bidding, preparing bidding documents, evaluating bidding documents for consultancy and construction; Preparing total investment estimates, overall estimates, and detailed estimates for transportation, civil, and industrial projects.
- Consulting on investment project appraisal, planning project appraisal, technical design, construction drawing design, and overall cost estimation for transportation, civil, and industrial works.

2. Technical inspection and analysis. Details:

- Testing construction materials and geological, hydrological, and environmental criteria for transportation, civil, and industrial works
- Quality inspection, load testing of civil and industrial traffic works

3. Various professional, scientific, and technological activities that have not been categorized yet. Details:

   - Research application, experimental construction, and training for the transfer of new technology in transportation, civil, and industrial projects.

4. For conditional business sectors, branches can only operate when they meet the capacity requirements as stipulated by law. For conditional business sectors, branches can only operate when they meet the capacity requirements as stipulated by law.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Corporate structure

On September 30, 2026. The Corporation has subsidiaries and dependent units as follows:

Subsidiaries

STT	Units	Operation	The rate	Shares
I	**Subsidiaries**			7,378,790
1	Road and Bridge Engineering Consultants JSC	Transport construction consultancy and quality inspection	50.96%	509,635
2	Highway Engineering Consultant JSC	Transport construction consultancy	51.00%	918,000
3	Port & Waterway Engineering Consultant JSC	Port and waterway contruction consultancy	51.00%	714,000
4	Geotechnical and Inspection - Design Consultant Construction JSC	Transport construction consultancy and quality inspection	66.66%	833,244
5	Bridge - Tunnel Engineering Consultant	Transport construction consultancy	51.00%	918,000
6	Waterway Engineering Consultant JSC	Transport construction consultancy	51.60%	340,560
7	Transport Engineering Consultant JSC No.2	Transport construction consultancy	51.00%	1,020,000
8	Transport Engineering Design Consultant JSC No.4	Transport construction consultancy	87.32%	611,267
9	Transport Engineering Consultant JSC No.5	Transport construction consultancy	51.00%	841,500
10	Asia Pacific Engineering Consultants Company	Engineering consulting services	67.258%	672,585

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Dependent units

	Dependent units	Operation	The rate	Owner's equity (dong)
	Total			**2.302.139.782**
1	Construction - Architecture Design Consulting	Related technical inspection, consulting, technical inspection and analysis,...	100%	686,986,888
2	Ho Chi Minh City branch	Construction consultancy, design, supervision, relating technical assessment, technical inspection and analysis,...	100%	1,615,152,894

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

Annual accounting period commences from 01 January and ends on 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

3. STANDARDS AND APPLICABLE ACCOUNTING POLICIES

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

4. ACCOUNTING POLICY

Basis for preparation of Separate Financial Statements

The accompanying financial statements are presented in Vietnamese Dong (VND), based on the historical cost principle and in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of financial statements.
The accompanying financial statements are not intended to reflect the financial position, operating results, and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Foreign currency transactions

Foreign currencies Transactions are converted at the exchange rate applicable at the time the transaction occurs. The exchange rate differences arising from these transactions are recorded as financial income and expenses in the income statement.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Separate Financial Statements is determined under the following principles:

(i) For asset accounts, applying the bid rate of Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV);
(ii) For liability accounts, applying the offer rate of Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV).

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits and cash in transit

Cash and bank deposits are recorded based on actual transactions.

Cash in transit is based on the transfer orders that do not yet have debit notices and deposit slips that do not yet have credit notices.

Cash equivalents

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

Held-to-Maturity Investments:

Held-to-maturity investments include term deposits at banks (including promissory notes and bills of exchange), bonds, redeemable preferred shares where the issuer is obligated to repurchase them at a specified future date, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are recorded at cost and measured at fair value based on the recoverable value of the investment.

All investments classified as monetary items denominated in foreign currencies are revalued at the actual exchange rate at the time of preparing the financial statements.

Borrowings

The loans are based on contracts or agreements between the parties but are not traded on the market like securities.
All loans classified as monetary items denominated in foreign currencies will be revalued based on the actual exchange rate at the time of preparing the financial statements. Provisions for doubtful loans are made for each loan based on the overdue duration of the principal payment as per the initial debt agreement (excluding any extensions agreed upon between the parties) or based on the expected loss that may occur.

Investments in Subsidiaries, Joint Ventures, Associates, and Other Investments

- Investments in Subsidiaries:

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Investments in subsidiaries over which the Corporation has control are presented using the cost method in the financial statements.

Distributions of profits received by the Corporation from the accumulated profits of subsidiaries after the Corporation gains control are recognized in the Corporation's annual operating results. Other distributions are treated as recoveries of the investments and are deducted from the carrying value of the investments.

- Investments in Associates and Joint Ventures:

Investments in associates and joint ventures over which the Corporation has significant influence are presented using the cost method.

Distributions of profits received by the Corporation from the accumulated profits of associates and joint ventures after the Corporation gains significant influence are recognized in the Corporation's annual operating results. Other distributions are treated as recoveries of the investments and are deducted from the carrying value of the investments.

- Other Investments:

These are recognized using the cost method.

Provision for Investment Losses

Provisions for losses on investments in subsidiaries, joint ventures, and associates are recognized when these companies incur losses, leading to a risk of capital loss for the investor or when there is a decline in the value of investments in these companies (except for planned losses that have been identified in the business plan prior to the investment). The provision amount is determined based on the Company's equity contribution ratio in the economic organizations, following the guidance provided in Circular No. 228/2009/TT-BTC dated December 7, 2009, and Circular No. 89/2013/TT-BTC dated June 28, 2013, which amends and supplements Circular No. 228/2009/TT-BTC.

Receivables

Accounts Receivable are tracked in detail based on receivable terms, receivable parties, types of receivable currencies, and other factors according to the management needs of the Corporation.

Accounts Receivable include receivables from customers and other receivables, which are recognized according to the following principles:

- Receivables from customers consist of trade receivables arising from purchase-sale transactions between the Corporation and buyers (independent entities from the seller, including receivables between the parent company and subsidiaries, joint ventures, or associates). Trade receivables are recognized in accordance with revenue recognition standards, based on the time of issuance of invoices and related documents.
- Other receivables include non-trade receivables.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Receivables are classified as short-term and long-term in the Balance Sheet based on the remaining term of the receivables as of the Financial Statement date.

Provision for doubtful debts: Provisions are established for each doubtful receivable based on the overdue period of the principal repayment as per the initial debt commitments (excluding any debt extension agreements between the parties) or the estimated loss likely to occur, as guided by Circular 228/2009/TT-BTC dated December 7, 2009, and Circular 89/2013/TT-BTC dated June 28, 2013, amending and supplementing Circular 228/2009/TT-BTC.

Inventories

Inventories are initially recognized at original cost including purchase price. In cases where the historical cost of inventory exceeds its net realizable value, it must be measured at net realizable value. The historical cost of inventory includes direct material costs, allocated overhead costs, and other costs (if any) necessary to bring the inventory to its current location and condition. Net realizable value is determined as the estimated selling price less the costs of completion and the costs of marketing, selling, and distribution incurred.

Provision for inventory devaluation: This provision accounts for the loss in value caused by a decrease in the price of raw materials, finished goods, or inventory. The provision for inventory is set up following the guidance outlined in Circular No. 228/2009/TT-BTC dated December 7, 2009, and Circular No. 89/2013/TT-BTC dated June 28, 2013, which amends and supplements Circular No. 228/2009/TT-BTC.

Fixed assets and depreciation

The Corporation manages, uses, and depreciates fixed assets according to the guidelines in Circular 45/2013/TT-BTC.Circular 45/2013/TT-BTC issued on April 25, 2013, and Circular 147/2016/TT-BTC dated October 13, 2016, amending and supplementing Circular 45/2013/TT-BTC dated April 25, 2013, regulating fixed asset management.

a. ***Accounting principles***

Tangible fixed assets

Tangible fixed assets are recorded at cost and presented at their original value minus accumulated depreciation. The original cost of fixed assets includes all the expenses that the Corporation must incur to acquire the fixed assets up to the point when those assets are ready for use.

Original cost and depreciation. The tangible fixed assets of the Corporation have been adjusted according to the revaluation results approved by the Ministry of Transport under Decision 3163/QĐ-BGTVT dated October 10, 2013.

When fixed assets are sold or liquidated, the original cost and accumulated depreciation are written off, and any gains or losses arising from the liquidation are recorded as other income or other expenses in the period.

Intangible fixed assets

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Computer software is recorded at purchase price and depreciated using the straight-line method based on the estimated useful life of the asset.

b. ***Depreciation method***

After the joint-stock conversion, the General Company re-registered the depreciation method and the depreciation period for fixed assets according to official letter No. 3001/TEDI-TCKT dated July 11, 2014.
Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

Tangible fixed assets	
Buildings, structures	05 – 50 years
Machinery, equipment	03 – 20 years
Vehicles, Transportation equipment	06 – 30 years
Office equipment	03 – 10 years
Other tangible fixed assets	04 – 25 years
Intangible fixed assets	03 – 08 years
Computer software	02 – 20 years
Others	

For fixed assets that are revalued when transitioning from a state-owned company to a joint-stock company as of 31/12/2012. The Corporation applies according to formula:
The depreciation period of fixed assets = (Fair value of fixed assets / the selling price of a new fixed asset of the same type at 100% (or of an equivalent fixed asset on the market) x the depreciation period of new fixed assets of the same type.

Principles of Deferred Corporate Income Tax

Deferred Income Tax Assets

Deferred Income Tax Assets represent corporate income tax amounts that will be recoverable in the future, based on deductible temporary differences.

Deferred income tax assets are recognized when it is certain that taxable profits will be available in the future to utilize these temporary differences between tax and accounting bases. The carrying amount of deferred income tax assets is reviewed at the end of the financial year and is reduced to the extent that sufficient taxable profits are no longer assured to allow the benefits of all or part of the deferred tax assets to be utilized.

Deferred income tax assets are measured at the tax rates expected to apply in the year the asset is recovered, based on the tax rates effective at the end of the financial year.

Deferred Income Tax Liabilities

Deferred Income Tax Liabilities represent corporate income tax amounts that will be payable in the future, based on taxable temporary differences.

Deferred income tax liabilities are recognized for all taxable temporary differences.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Deferred income tax liabilities are measured using the prevailing corporate income tax rates.

Prepaid Expenses

Prepaid expenses represent actual costs that have been incurred but are related to the operational results of multiple accounting periods. These costs are allocated to the production and business expenses of subsequent accounting periods.

Prepaid expenses are recognized at historical cost and are classified as either short-term or long-term on the Balance Sheet, depending on the prepayment period of each contract.

Other long-term prepaid expenses include tools, equipment, and small components that are considered capable of generating future economic benefits for the Corporation over a period of 1 year or more. These costs are gradually allocated to the Income Statement using the straight-line method over a period of 2 years.

Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Liabilities include payables to suppliers and other payables, which are liabilities that are almost certain in value and timing and are recorded at no less than the obligation to pay, classified as follows:

Accounts payable to suppliers include trade payables arising from transactions for the purchase of goods, services, and assets between the Corporation and suppliers (who are independent entities from the Corporation, including payables between the parent company and subsidiaries, joint ventures, and affiliates).

Other payables include non-commercial payables, unrelated to the purchase and sale of goods and services.

Principle of recognizing loans and financial lease liabilities

Including loans and financial lease liabilities, excluding loans in the form of bonds or preferred shares with a mandatory buyback clause for the issuer at a specific point in the future.

The Corporation monitors loans and financial leases in detail by each debtor and classifies them as short-term and long-term based on the repayment period.

Costs directly related to the loan are recorded as financial expenses, except for costs arising from loans specifically for investment, construction, or production of unfinished assets, which are capitalized according to the Borrowing Costs Accounting Standard.

Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Accordingly, borrowing costs directly related to the purchase, investment in construction, or production of assets that require a relatively long time to

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

complete and be put into use or operation are added to the asset's original cost until the asset is put into use or operation. Income arising from the temporary investment of loans is deducted from the original value of the related assets. For loans specifically for the construction of fixed assets and investment properties, interest on the loans is capitalized even if the construction period is less than 12 months.

Accrued expenses

Accrued expenses refer to actual costs that have not yet been paid but are provisionally allocated to production and business expenses during the period. This ensures that when the actual expenses arise, they do not cause significant fluctuations in production and business costs, while maintaining the principle of matching revenues and expenses.

The Corporation recognizes accrued expenses based on the following main cost components:

- Provision for employee wages.
- Provision for subcontracting costs based on completed project volumes that have been certified and revenue recognized, leading to the corresponding allocation of cost of goods sold.

Principles of Recording Unearned Revenue

Unearned revenue includes: revenue received in advance (such as payments collected in advance from customers over multiple accounting periods for asset or infrastructure leases, interest received in advance from loans or purchases of debt instruments); and other unearned revenues (such as the difference between the selling price for deferred or installment payments as per agreement and the immediate payment price, revenue corresponding to the value of goods, services, or discounts provided to customers under loyalty programs, etc.). It excludes: advance payments from buyers for which the corporation has not yet delivered products, goods, or services; and revenue not yet collected from multi-period asset leasing or service provision activities.

Revenue received in advance is allocated on a straight-line basis over the periods for which payment has been received.

Owner's equity

Owner's Investment: The owner's investment is recognized based on the actual contributed capital by the owner.

Share Premium: Share premium is recognized as the positive or negative difference between the actual issuance price and the par value of shares during initial issuance, additional issuance, or the re-issuance of treasury shares.

Convertible Bond Stock Options: Stock options for convertible bonds are recognized under "Other Equity" as the difference between the total proceeds from issuing convertible bonds and the debt component of the convertible bonds at the time of issuance.

Equity Structure: The current equity structure of the Corporation consists solely of common voting shares.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Asset Revaluation Surplus: This reflects the differences resulting from the revaluation of existing assets and the handling of those differences by the company. Assets subject to revaluation are primarily fixed assets, although in some necessary cases, materials, tools, equipment, and work-in-progress products may also be revalued.

Undistributed Profits: Undistributed profits are determined based on post-corporate income tax business results and the allocation of profits or handling of losses by the Corporation.

Post-Tax Profit Distribution: The Corporation's post-tax profit is allocated as dividends to shareholders after approval by the Annual General Meeting of Shareholders and after deductions for reserves as stipulated in the Corporation's Charter.

Dividend Declaration and Payment: Dividends are declared and paid based on estimated profits. Official dividends are declared and paid in the following fiscal year from undistributed profits, subject to approval by the Annual General Meeting of Shareholders.

Equity Reserves: Reserves under equity are established based on the Corporation's Charter and resolutions of the Annual General Meeting of Shareholders each year.

Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company which can be reliably measured and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.
The amount of the revenue can be measured reliably.
It is probable that the economic benefits associated with the transaction will flow to the Company; and
The percentage of completion of the transaction at the Balance sheet date can be measured reliably.
Determine the costs incurred for the transaction and the costs to complete the service transaction.

For interest, dividends, shared profits, and other income: Revenue is recognized when the Corporation is likely to obtain economic benefits from these activities and when such benefits can be reliably measured.

Revenue deductions

Revenue deductions from service provisions arising in the year are trade discounts.

Trade discounts incurred in the same year of rendering of services are recorded as a decrease in revenue in the incurring year. In case services are sold in the previous years, but until the next year they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Interim Separate Financial Statements of the reporting year (the previous year); and if it is incurred after the issuance of Interim Separate Financial Statements, it is recorded as a decrease in revenue of incurring year (the next year).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Cost of services rendered

The recognition of cost of services rendered is matched against revenue in the period and complies with the prudence basis.

For direct material costs exceeding the normal consumption level, labor costs, and unallocated fixed manufacturing overheads that are not included in the value of inventory, these costs are recognized directly as the cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not yet been identified as sold.

Financial expenses

Losses related to financial investment activities:

Losses from capital contribution to external investments: Recognized based on actual occurrences.

Losses on securities investments: Recorded for each type of listed and unlisted securities on the market when the market price falls below the book value recorded in the accounting books.

Costs of joint venture capital contributions and securities transfers: Based on actual occurrences.

Exchange rate loss costs: Recognized when there is a discrepancy between the actual exchange rate and the accounting book rate or when losses arise from the revaluation of monetary items denominated in foreign currency.

Principles and Methods of Recognizing Current and Deferred Corporate Income Tax Expenses

Corporate Income Tax Expense (or Corporate Income Tax Assets): This represents the total of current corporate income tax expenses and deferred corporate income tax expenses expected to be paid to (or recovered from) tax authorities when determining the profit or loss of a period.

Current Corporate Income Tax Expense:

This is the amount of corporate income tax payable, calculated based on taxable income for the year and the applicable corporate income tax rate. The tax payable is determined based on taxable income and the tax rate applicable during the tax period. The taxable income differs from accounting profit due to adjustments made for differences between accounting profit and taxable income in accordance with current tax policies.

Deferred Corporate Income Tax Expense:

This refers to the corporate income tax that will be payable in the future as a result of:

Recognizing deferred corporate income tax liabilities during the year;

Reversing previously recognized deferred corporate income tax assets;

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Not recognizing deferred corporate income tax assets or liabilities arising from transactions recorded directly in equity.

The Corporation is obligated to pay corporate income tax at the current rate of 20% on taxable income.

Accounting Estimates

The preparation of financial statements is in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of financial statements. These require the Management Board to make estimates and assumptions that affect the reported figures of liabilities, assets, and the presentation of contingent liabilities and assets as of the date of the financial statements, as well as reported figures for revenue and expenses throughout the financial year. Actual business results may differ from these estimates and assumptions.

Related parties

Related parties are considered to include subsidiaries of the Corporation, individuals who directly or indirectly, through one or more intermediaries, have control over the Corporation or are under common control with the Corporation. Related parties, individuals who directly or indirectly hold voting rights in the Corporation that significantly influence the Corporation, are also considered related parties. Key management personnel, such as Members of the Board of Directors, the Executive Board, managers of the Corporation, close family members of these individuals or related parties, and companies associated with these individuals, are also regarded as related parties.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR THE BALANCE SHEET

5.01 Cash and cash equivalents

Unit: VND

Items	30/09/2026	01/01/2026
	VND	VND
1. Cash	**197,568,641,753**	**65,811,912,015**
Cash on hand	**1,550,090,004**	**3,521,061,037**
- Cash in VND	*1,497,199,248*	*3,468,220,931*
- Cash in Foreign currency	*52,890,756*	*52,840,106*
Demand deposits	**196,018,551,749**	**61,916,192,070**
- Demand deposit in VND	*170,580,646,178*	*53,953,317,946*
- Demand deposit in foreign currency	*25,437,905,571*	*8,156,458,079*
Cash in transit	-	374,658,908
- Cash in transit in foreign currency	-	374,658,908
2. Cash equivalents	**86,769,370,381**	**38,829,390,132**
Deposits with term from 01 month to 03 months	86,769,370,381	38,829,390,132
Total (1+2)	**284,338,012,134**	**104,641,302,147**

5.02 Financial investments

Unit: VND

Items	30/09/2026		01/01/2026	
	Value	Fair value	Value	Fair value
Short term investment	**417,816,472,552**	**417,816,472,552**	**104,160,729,964**	**104,160,729,964**
- Deposits with term more than 3 months	417,816,472,552	417,816,472,552	104,160,729,964	104,160,729,964
Total	**417,816,472,552**	**417,816,472,552**	**104,160,729,964**	**104,160,729,964**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR THE BALANCE SHEET (CONTINUED)

5.02 Financial investments (continued)

Name of subsidiaries	Rate		30/09/2026			01/01/2026		
	Interest rate	Voting right	Value	Fair value	Provision	Value	Fair value	Provision
Investment in subsidiaries					-			-
Waterway Engineering Consultant JSC	51.60%	51.60%	2,903,313,669		-	2,903,313,669		-
Geotechnical and Inspection - Design Consultant Construction JSC	66.66%	66.66%	8,137,951,975		-	8,137,951,975		-
Transport Engineering Consultant JSC No.2	51%	51%	5,495,993,461		-	5,495,993,461		-
Transport Engineering Design Consultant JSC No.4	87.32%	87.32%	8,363,233,608		-	8,363,233,608		-
Transport Engineering Consultant JSC No.5	51%	51%	7,030,053,149		-	7,030,053,149		-
Bridge - Tunnel Engineering Consultant JSC	51%	51%	7,347,124,822		-	7,347,124,822		-
Highway Engineering Consultant JSC	51%	51%	7,222,223,491		-	7,222,223,491		-
Road and Bridge Engineering Consultants JSC	50.96%	50.96%	4,030,440,000		-	4,030,440,000		-
Port & Waterway Engineering Consultant JSC	51%	51%	4,384,470,000		-	4,384,470,000		-
Asia Pacific Engineering Consultants Company	67.26%	67.26%	5,075,579,212		-	5,075,579,212		-
Total			**59,990,383,387**			**59,990,383,387**		

- *The Corporation has not determined the fair value of these financial investments because the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System do not provide specific guidance on fair value determination.*

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR THE BALANCE SHEET (CONTINUED)

5.03 Short term trade receivables

Items	30/09/2026 VND	01/01/2026 VND
Short term trade receivables	**272,727,013,666**	**309,583,539,503**
-Head office of TEDI	265,675,105,333	299,607,010,607
- Construction - Architecture Design Consulting Company Limited	5,492,693,712	8,153,762,065
- Ho Chi Minh City branch- TEDI	3,047,985,494	3,832,433,781
Adjustment	(1,488,770,873)	(2,009,666,950)

5.04 Short – term prepayment to suppliers

Items	30/09/2026	01/01/2026
	VND	VND
Short – term prepayment to suppliers	**165,461,247,340**	**74,009,194,935**
-Head office of TEDI	167,249,434,083	76,460,858,579
- Construction - Architecture Design Consulting Company Limited	-	-
- Ho Chi Minh City branch- TEDI	719,033,556	719,033,556
Adjustment	(2,507,220,299)	(3,170,697,200)

5.05 Other receivables

Items	30/09/2026		01/01/2026	
	VND		VND	
	Value	Provision	Value	Provision
Short term other receivables	**75,836,821,426**	**800,000,000**	**50,949,986,271**	**800,000,000**
Dividends Receivables	3,460,237,575	-	2,807,263,500	-
Advances	63,821,684,978	0	39,620,133,191	0
Collaterals, Mortgages and Deposits	658,792,580	-	570,552,580	-
Receivables of related Parties	7,896,106,293	800,000,000	7,952,037,000	800,000,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.06 Inventories

Items	30/09/2026		01/01/2026	
	VND		VND	
	Value	Provision	Value	Provision
Work in progress	178,833,930,403	-	180,160,861,649	-
Total	**178,833,930,403**	**-**	**180,160,861,649**	**-**

5.07 Prepaid expense

Items	30/09/2026	01/01/2026
	VND	VND
Long term prepaid expense	**7,858,187,950**	**6,989,067,418**
Tools and supplies	4,821,104,548	2,750,183,482
Others	1,386,514,904	1,426,229,398
Repairing costs	1,650,568,498	2,812,654,538
Total	7,858,187,950	6,989,067,418

5.10 Short-term trade payables

Items	30/09/2026		01/01/2026	
	VND		VND	
	Book value	Liquidity	Book value	Liquidity
Short-term trade payables				
-Head office of TEDI	63,727,552,446	63,727,552,446	45,284,874,761	45,284,874,761
- Construction - Architecture Design Consulting Company Limited	442,438,769	442,438,769	418,750,850	418,750,850
- Ho Chi Minh City branch-TEDI			524,673,000	524,673,000
Ajustment	(1,482,826,553)	(1,482,826,553)	(2,009,666,950)	(2,009,666,950)
Total	**62,687,164,662**	**62,687,164,662**	**44,218,631,661**	**44,218,631,661**

5.08 Tangible fixed assets

Items	Buildings, structures	Machinery, equipment	Transportation, vehicles	Office, equipment	Others	Total
Historical cost						
As at 01/01/2026	**101,866,641,298**	**29,008,747,777**	**20,086,784,889**	**14,527,772,305**	**250,605,800**	**165,740,552,069**
Increase	-	472,727,294	6,300,104,091	3,460,316,052	193,409,625	10,426,557,062
- Purchase	-	472,727,294	6,300,104,091	3,460,316,052	193,409,625	10,426,557,062
- Completed construction investment	-	-	-	-	-	-
- Other increase	-	-	-	-	-	-
Decrease	-	-	-	-	-	-
- Switch to real estate investment	-	-	-	-	-	-
- Liquidating, disposal	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
As at 30/09/2026	**101,866,641,298**	**29,481,475,071**	**26,386,888,980**	**17,988,088,357**	**444,015,425**	**176,167,109,131**
Accumulated depreciation						
As at 01/01/2026	60,922,624,480	21,122,127,044	14,686,711,284	8,887,908,642	250,605,800	105,869,977,250
Increase	1,865,584,870	1,575,881,627	1,217,241,496	1,648,766,520	12,775,491	6,320,250,004
- Depreciation and amortization	1,865,584,870	1,575,881,627	1,217,241,496	1,648,766,520	12,775,491	6,320,250,004
- Other increase	-	-	-	-	-	-
Decrease	-	-	-	-	-	-
- Switch to real estate investment	-	-	-	-	-	-
- Liquidating, disposal	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
As at 30/09/2026	**62,788,209,350**	**22,698,008,671**	**15,903,952,780**	**10,536,675,162**	**263,381,291**	**112,190,227,254**
Net carrying amount						
As at 01/01/2026	40,944,016,818	7,886,620,733	5,400,073,605	5,639,863,663	-	59,870,574,819
As at 30/09/2026	39,078,431,948	6,783,466,400	10,482,936,200	7,451,413,195	180,634,134	63,976,881,877

Cost of fully depreciated tangible fixed assets but still in use at the end of the period: 33,794,750,621

5.09. Intangible fixed assets

Items	Computer software	Computer software from the Science and Technology Fund	Total
Historical cost			
As at 01/01/2026	**7,769,445,716**	**1,093,382,911**	**8,862,828,627**
Increase	1,629,632,000	-	1,629,632,000
- Purchase	1,629,632,000	-	1,629,632,000
- Completed construction investment	-	-	-
- Other increase	-	-	-
Decrease	-	-	-
- Switch to real estate investment	-	-	-
- Liquidating, disposal	-	-	-
- Other decrease	-	-	-
As at 30/09/2026	**9,399,077,716**	**1,093,382,911**	**10,492,460,627**
Accumulated depreciation			
As at 01/01/2026	**6,482,976,378**	**1,093,382,911**	**7,576,359,289**
Increase	474,920,983	-	474,920,983
- Depreciation and amortization	474,920,983	-	474,920,983
- Other increase	-	-	-
Decrease	-	-	-
- Switch to real estate investment	-	-	-
- Liquidating, disposal	-	-	-
- Other decrease	-	-	-
As at 30/09/2026	**6,957,897,361**	**1,093,382,911**	**8,051,280,272**
Net carrying amount			
As at 01/01/2026	1,286,469,338	-	1,286,469,338
As at 30/09/2026	2,441,180,355	-	2,441,180,355

Cost of fully depreciated intangible fixed assets but still in use at the end of the peri 6,243,248,827

5.11 Prepayments from customers

Prepayments from customers	**30/09/2026**	**01/01/2026**
-Head office of TEDI	394,642,280,613	328,127,555,557
- Construction - Architecture Design Consulting Company Limited	4,251,886,343	6,100,473,344
- Ho Chi Minh City branch- TEDI	1,766,585,492	1,766,585,492
Ajustment	(2,507,220,299)	(3,170,697,200)
Total	**398,153,532,149**	**332,823,917,193**

5.12 Short-term accrued expense

Items	**30/09/2026**	**01/01/2026**
	VND	**VND**
Short-term accrued expense		
Short-term accrued expense	142,193,132,916	58,857,718,834
-Head office of TEDI	*141,403,132,916*	*58,709,570,686*
- Construction - Architecture Design Consulting Company Limited	*790,000,000*	*148,148,148*
- *Ho Chi Minh* City branch- TEDI		
Total	**142,193,132,916**	**58,857,718,834**

5.13 OTHER PAYABLES

Items	30/09/2026	01/01/2026
	VND	VND
Short- term	**71,370,003,715**	**78,252,183,218**
Trade Union Fees	459,696,400	195,660,000
Thanh An Long Bien Auto JSC		420,000,000
Thanh Cong Dong Do Auto Company Limited	693,000,000	
TEDI Supervision Engineer	0	2,062,966
Other payables received from Tedi-GC	548,301,279	548,301,279
Prodution Center	67,447,185,556	62,660,543,113
Dividends or profits payables		-
The cost to be paid in the next period	-	8,483,800,817
Other payables	2,221,820,480	5,941,815,043
Long - term	**1,073,497,000**	**1,100,251,000**
Long-term deposits, collateral received	1,073,497,000	1,100,251,000
Total	**72,443,500,715**	**79,524,279,218**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.14 Short-term loans and liabilities

Nội dung	01/01/2026		This year		30/09/2026	
	VND		VND		VND	
	Book value	Liquidity	Increase	Decrease	Book value	Liquidity
Short-term loans	**21,907,926**	**21,907,926**	**1,019,794,236**	**854,789,791**	**186,912,371**	**186,912,371**
- Bank for Investment and Development of Vietnam JSC	21,908,932	21,908,932	1,019,794,236	854,789,791	186,913,377	186,913,377
Overdraft loans	-	-	-	-	-	-
Credit card loans	*21,908,932*	*21,908,932*	*1,019,794,236*	*854,789,791*	*186,913,377*	*186,913,377*
- Military Bank JSC	(1,006)	(1,006)	-	-	(1,006)	(1,006)
Overdraft loans	*(1,006)*	*(1,006)*			*(1,006)*	*(1,006)*
- Techcombank	-	-	-	-	-	-
Short-term loans	-	-	-	-	-	-
Total	**21,907,926**	**21,907,926**	**1,019,794,236**	**854,789,791**	**186,912,371**	**186,912,371**

5.15 a - Owner's equity

a- Changes in owner's equity

Items	Contributed capital	Share premium	Retained earnings	Total
For the fiscal year ended 31 December 2025				
As at 01/01/2025	**125,000,000,000**	**815,232,000**	**87,863,100,657**	**213,678,332,657**
- Increase equity	-	-	-	-
- Profit of the last period	-	-	72,429,629,771	72,429,629,771
- Others Increase	-	-	-	-
- Decrease equity	-	-	35,356,000,000	35,356,000,000
- Loss	-	-	-	-
- Others Decrease	-	-	-	-
As at 31/12/2025	**125,000,000,000**	**815,232,000**	**124,936,730,428**	**250,751,962,428**
For the fiscal year ended 30 September 2026				
As at 01/01/2026	**125,000,000,000**	**815,232,000**	**124,936,730,428**	**250,751,962,428**
- Increase equity	-	-		-
- Profit of the current period	-	-	143,164,403,527	143,164,403,527
- Others Increase	-	-	-	-
- Decrease equity	-	-	43,106,000,000	43,106,000,000
- Loss	-	-	-	-
- Others Decrease	-	-	-	-
As at 30/09/2026	**125,000,000,000**	**815,232,000**	**224,995,133,955**	**350,810,365,955**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.15 Owner's equity (continued)

b. Details of contributed capital

Items	30/09/2026		01/01/2026	
Details of Contributed capital	**Shares**	**Rate**	**Shares**	**Rate**
Oriental Consultant Company Global Ltd.	4,373,710	34.990	4,373,710	34.990
Trans Across VP Inc	32,000	0.256	32,000	0.256
Red One Infrastructure Investment Fund	3,764,050	30.112	3,764,050	30.112
Mr. Pham Huu Son	1,062,350	8.499	1,062,350	8.499
Union shareholders	35,000	0.280	35,000	0.280
Others	3,232,890	25.863	3,232,890	25.863
Total	**12,500,000**	**100**	**12,500,000**	**100**

c	**Capital transactions with owners and distribution of dividends and profits**		
		30/09/2026	**01/01/2026**
		VND	**VND**
	Owner's contributed capital		
	At the beginning of the period	125,000,000,000	125,000,000,000
	Increase	-	-
	Decrease	-	-
	At the end of the period	125,000,000,000	125,000,000,000
	Dividend payable from previous year's profit	25,000,000,000	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

d	**Share**		
	Items	**30/09/2026**	**01/01/2026**
		Share (VND)	**Share (VND)**
	Quantity of Authorized issuing shares	**12,500,000**	**12,500,000**
	Quantity of outstanding shares in circulation	**12,500,000**	**12,500,000**
	Common shares	12,500,000	12,500,000
	Par value per share (VND)	10,000	10,000

5.16 Off Statement of Financial Position items

Items	**30/09/2026**	**01/01/2026**
	VND	**VND**
1. Bad debts written off (VND)	218,794,400	218,794,400
2. USD	957,117.51	326,914.86
3. SBD	109,777.59	16,047.55

6. ADDITIONAL INFORMATION FOR SEPARATE INCOME STATEMENT

6.01 Revenue from rendering of services

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Revenue from rendering of services	450,076,254,121	132,429,690,036
Total	**450,076,254,121**	**132,429,690,036**

6.02 Deductible items

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Deductible items	97,934,344	1,669,373,726
Total	**97,934,344**	**1,669,373,726**

6.03 Costs of goods sold and services rendered

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Cost of services rendered	326,972,502,326	92,049,924,116
Total	**326,972,502,326**	**92,049,924,116**

6.04 Financial Incomes

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Interest income	1,480,701,621	316,052,158
Dividends or profits received	693,000,000	100,000,000
Realised exchange gain	4,204,922	736,259,532
Other financial Income	587,631	1,500,000
Total	**2,178,494,174**	**1,147,979,614**

6.05 Financial expenses

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Interest expenses	-	-
Realised exchange loss	569,024	10,349
Total	**569,024**	**10,349**

6.06 General administrative expenses

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Labour expenses	32,569,901,818	5,300,651,852
Raw materials	639,866,112	389,160,877
Offices supplies	639,956,006	362,387,778
Depreciation and amortization expenses	1,079,716,793	955,886,337
Tax, Charge and Fee	230,305,280	664,235,078
Provisions	-	5,644,820,384
Expenses of outsourcing services	3,646,022,077	6,923,960,783
Other expenses	203,956,769	11,402,426,271
Total	**39,009,724,855**	**31,643,529,360**

6.07 Other incomes/Other expenses

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Other incomes	**8,642,770,544**	**30,000**
Disposal of fixed assets	-	-
Others	8,642,770,544	35,000
Other expenses	**4,225,784,693**	**98,464**
Contract fines	4,225,635,393	-
Late payment interest	-	-
Others	149,300	98,464
Other profit	**4,416,985,851**	**(68,464)**

6.08. Current corporate Income tax

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Total profit before tax	**90,591,003,597**	**8,214,763,635**
Decrease	***9,239,808,095***	***100,000,000***
- Non-taxable corporate income	693,000,000	100,000,000
-Internal adjustments during consolidation	0	0
- Adjustment of prior period profit	8,546,808,095	-
Increase	***4,557,075,918***	***183,832,407***
- Ineligible expenses	4,557,075,918	183,832,407
Taxable income	**85,908,271,420**	**8,298,596,042**
Current CIT expense (Tax rate 20%)	17,181,654,284	1,659,719,208
Corporate income tax adjustments for the previous year	6,278,933,515	-
Current corporate income tax expense	**23,460,587,799**	**1,659,719,208**

6.09 Business and production costs by items

Items	For the period from 01/07/2026 to 30/09/2026 VND	For the period from 01/07/2025 to 30/09/2025 VND
Raw materials	12,188,061,633	6,567,664,559
Labour expenses	156,289,038,278	47,682,179,956
Insurance expenses, Trade union fee	3,858,092,646	2,346,831,575
Depreciation and amortization expenses	2,352,368,667	2,013,704,551
Provision expenses	-	5,644,820,384
Expenses of outsourcing services	14,584,809,294	21,854,102,204
Other expenses	53,442,732,169	38,225,203,463
Expenses from subcontracting	120,611,530,991	19,108,977,891
Total	**363,326,633,678**	**143,443,484,583**

7. OTHER INFORMATION

7.1 Events Occurring After the End of the Fiscal Year

There were no significant events occurring after the end of the fiscal year that would require adjustment or disclosure in the Financial Statements for the fiscal year ended September 30, 2026.

Relation between related parties

List and relation between related parties and the Company as follows:

Related parties	Relationship
Waterway Engineering Consultant JSC	Subsidiary company
Geotechnical and Inspection - Design Consultant Construction JSC	Subsidiary company
Transport Engineering Consultant JSC No.2	Subsidiary company
Transport Engineering Design Consultant JSC No.4	Subsidiary company
Transport Engineering Consultant JSC No.5	Subsidiary company
Bridge - Tunnel Engineering Consultant JSC	Subsidiary company
Highway Engineering Consultant JSC	Subsidiary company
Road and Bridge Engineering Consultants JSC	Subsidiary company
Port & Waterway Engineering Consultant JSC	Subsidiary company
Asia Pacific Engineering Consultants Company	Subsidiary company

During the year, the Company entered into the following transactions with related parties:

Rendering of services:

	This period	Previous period
	VND	VND
Rendering of services - Office rental	**4,382,509,093**	**4,510,530,910**
Waterway Engineering Consultant JSC	-	12,436,364
Bridge - Tunnel Engineering Consultant JSC	148,145,455	342,200,000
Highway Engineering Consultant JSC	2,167,200,001	2,137,152,727
Road and Bridge Engineering Consultants JSC	970,800,000	940,196,364
Port & Waterway Engineering Consultant JSC	1,096,363,637	1,078,545,455
Rendering of services - Water and Electricity	**1,739,799,470**	**1,571,232,633**
Waterway Engineering Consultant JSC	-	621,516
Bridge - Tunnel Engineering Consultant JSC	912,974,308	817,143,973
Highway Engineering Consultant JSC	471,673,860	426,334,079
Road and Bridge Engineering Consultants JSC	189,960,933	176,650,198
Port & Waterway Engineering Consultant JSC	165,190,369	150,482,867

	This period	Previous period
Rendering of services - Factory of documents	**337,773,721**	**220,607,195**
Geotechnical and Inspection - Design Consultant Construction JSC	-	26,761,200
Transport Engineering Consultant JSC No.5	23,263,010	15,603,715
Highway Engineering Consultant JSC	1,876,000	75,265,200
Road and Bridge Engineering Consultants JSC	200,503,843	5,907,500
Bridge - Tunnel Engineering Consultant JSC	60,892,668	68,529,580
Asia Pacific Engineering Consultants Company	1,761,600	3,184,000
Transport Engineering Consultant JSC No.2	27,094,000	25,356,000
Port & Waterway Engineering Consultant JSC	22,382,600	-
Rendering of services - Engineering Consultant	**1,130,796,740**	-
Road and Bridge Engineering Consultants JSC	130,370,370	-
Transport Engineering Consultant JSC No.2	139,629,630	-
Bridge - Tunnel Engineering Consultant JSC	752,463,407	-
Highway Engineering Consultant JSC	108,333,333	-
	7,590,879,024	**6,302,370,738**

Subsidiary service purchase transaction - Bid division

	This period	Previous period
Waterway Engineering Consultant JSC	1,458,779,433	1,051,899,074
Geotechnical and Inspection - Design Consultant Construction JSC	3,425,969,444	8,490,661,296
Transport Engineering Consultant JSC No.2	10,405,061,213	-
Transport Engineering Design Consultant JSC No.4	13,155,018,519	251,795,185
Transport Engineering Consultant JSC No.5	7,703,836,394	3,226,018,518
Bridge - Tunnel Engineering Consultant JSC	137,606,364	315,000,000
Highway Engineering Consultant JSC	2,257,271,806	279,670,370
Road and Bridge Engineering Consultants JSC	7,832,653,426	1,386,799,074
Port & Waterway Engineering Consultant JSC	21,730,055,646	10,041,436,373
Asia Pacific Engineering Consultants Company	18,986,759,259	2,482,350,000
	87,093,011,504	**27,525,629,890**

EXPLANATION OF THE FINANCIAL STATEMENTS (continued)

Dividends distributions

	This period	Previous period
Waterway Engineering Consultant JSC	386,535,600	611,305,200
Geotechnical and Inspection - Design Consultant Construction JSC	1,208,203,800	-
Transport Engineering Consultant JSC No.2	3,850,500,000	1,060,596,000
Transport Engineering Design Consultant JSC No.4	1,008,590,550	428,400,000
Transport Engineering Consultant JSC No.5	1,851,300,000	1,556,775,000
Bridge - Tunnel Engineering Consultant JSC	4,942,512,000	3,539,808,000
Highway Engineering Consultant JSC	6,256,170,000	4,259,520,000
Road and Bridge Engineering Consultants JSC	1,528,902,000	1,661,406,840
Port & Waterway Engineering Consultant JSC	1,560,090,000	1,135,260,000
Asia Pacific Engineering Consultants Company	2,291,426,000	1,570,829,000
	24,884,229,950	**15,823,900,040**

Related party balances at the balance sheet date were as follows

	30/09/2026	01/01/2026
Short-term trade receivables	**5,927,961,618**	**5,539,336,204**
Waterway Engineering Consultant JSC	-	7,277,320
Geotechnical and Inspection - Design Consultant Construction JSC	-	23,618,424
Transport Engineering Consultant JSC No.2	14,581,000	177,939,440
Transport Engineering Design Consultant JSC No.4	-	15,797,440
Transport Engineering Consultant JSC No.5	47,500,000	81,141,880
Bridge - Tunnel Engineering Consultant JSC	1,395,464,954	1,061,038,272
Highway Engineering Consultant JSC	903,385,795	497,331,936
Road and Bridge Engineering Consultants JSC	991,261,177	702,593,455
Port & Waterway Engineering Consultant JSC	2,575,768,692	2,898,929,517
Asia Pacific Engineering Consultants Company	-	73,668,520
Short-term prepayments to suppliers	**57,046,137,152**	**25,465,738,180**
Waterway Engineering Consultant JSC	1,621,704,800	2,307,904,800
Transport Engineering Consultant JSC No.2	15,599,733,000	30,000,000
Transport Engineering Design Consultant JSC No.4	9,473,268,456	1,569,351,000
Transport Engineering Consultant JSC No.5	1,161,647,407	1,688,244,500
Bridge - Tunnel Engineering Consultant JSC	81,600,000	81,600,000
Road and Bridge Engineering Consultants JSC	2,964,465,489	1,602,758,300
Port & Waterway Engineering Consultant JSC	25,597,238,000	18,185,879,580
Asia Pacific Engineering Consultants Company	546,480,000	-

EXPLANATION OF THE FINANCIAL STATEMENTS (continued)

	30/09/2026	01/01/2026
Other short-term receivables	**5,236,345,209**	**5,191,347,516**
Waterway Engineering Consultant JSC	-	650,000
Geotechnical and Inspection - Design Consultant Construction JSC	1,208,203,800	-
Transport Engineering Consultant JSC No.2	1,020,000	15,500,000
Transport Engineering Design Consultant JSC No.4	504,295,275	428,630,000
Transport Engineering Consultant JSC No.5	925,650,000	1,564,775,000
Bridge - Tunnel Engineering Consultant JSC	-	337,037,792
Highway Engineering Consultant JSC	-	198,669,155
Road and Bridge Engineering Consultants JSC	1,321,198,829	1,207,626,922
Port & Waterway Engineering Consultant JSC	1,275,977,305	1,430,958,647
Asia Pacific Engineering Consultants Company	-	7,500,000
Short-term trade payables	**38,330,691,001**	**19,510,330,922**
Waterway Engineering Consultant JSC	1,894,768,445	1,681,064,110
Geotechnical and Inspection - Design Consultant Construction JSC	437,675,000	2,159,810,782
Transport Engineering Consultant JSC No.2	2,345,918,000	191,373,000
Transport Engineering Design Consultant JSC No.4	1,069,267,300	755,421,600
Transport Engineering Consultant JSC No.5	2,150,368,809	1,999,716,000
Bridge - Tunnel Engineering Consultant JSC	617,249,000	465,882,000
Highway Engineering Consultant JSC	5,576,512,411	3,946,797,424
Road and Bridge Engineering Consultants JSC	3,088,482,288	3,092,004,038
Port & Waterway Engineering Consultant JSC	10,339,138,748	5,218,261,968
Asia Pacific Engineering Consultants Company	10,811,311,000	-
Short-term prepayments from customers	**617,101,132**	**1,276,730,800**
Waterway Engineering Consultant JSC	5,000,000	-
Geotechnical and Inspection - Design Consultant Construction JSC	5,000,000	-
Transport Engineering Consultant JSC No.2	78,000,000	150,800,000
Transport Engineering Consultant JSC No.5	43,000,000	-
Bridge - Tunnel Engineering Consultant JSC	320,600,000	597,580,800
Highway Engineering Consultant JSC	101,001,132	361,050,000
Road and Bridge Engineering Consultants JSC	26,500,000	167,300,000
Asia Pacific Engineering Consultants Company	38,000,000	-

EXPLANATION OF THE FINANCIAL STATEMENTS (continued)

Information on number of employees, employees' salary fund and average salary as follows:

	This period	Previous period
Average number of employees (person)	718	675
Salary fund of employees (VND)	268,414,661,055	171,727,314,458
Average income (VND/person/month)	41,537,397	28,267,871

Remuneration paid to the Company's directors during the year was as follows:

	This period	Previous period
Remuneration to Board of General Directors, Board of Management and Board of Supervision	12,257,133,396	8,988,531,828
	12,257,133,396	**8,988,531,828**
		-
Board of Management	**2,899,176,078**	**2,432,572,746**
Pham Huu Son (i)	1,771,986,078	1,409,682,746
Hitoshi Yahaghi		310,890,000
Mutsuya Rori	255,150,000	94,200,000
Do Thi Phuong Lan	436,020,000	347,170,000
Nhu Đinh Hoa	436,020,000	270,630,000
Board of General Directors	**7,909,887,078**	**4,112,705,146**
Dao Ngoc Vinh (i)	1,934,117,460	1,405,233,397
Do Minh Dung (i)	1,551,025,069	1,111,026,574
Nguyen Manh Ha	1,598,876,087	1,065,877,390
Tran Quoc Bao	1,485,734,598	1,090,672,422
Doan Van Thang	1,340,133,864	845,128,760
Board of Supervision	**1,448,070,240**	**983,220,539**
Pham Thi Lan Huong	151,630,000	54,800,000
Vo Tung Hung	-	127,870,000
Phan Le Binh	139,130,000	66,000,000
Mach Thanh Toan	-	49,205,000
Ngo Nam Ha (ii)	1,091,310,240	740,145,539
	12,257,133,396	**8,988,531,828**

(i) Includes salary, bonus, allowances, and Board of Directors' remuneration.
(ii) Includes salary, bonus, and allowances for other positions within the corporation.

7.4 Operating leased assets

Land	Area (m2)	The purpose of use	The management unit	Contract	Rental period
No.278 Ton Duc Thang, O Cho Dua ward, Ha noi city	5,533 m2	A head office	The Department of Natural Resources and Environment of Hanoi City	No. 708/HĐTĐ-STNMT-PC dated 25/08/2016	From 15/10/1993 to 14/10/2043
No.10 Trung Kinh, Yen Hoa ward, Ha noi city	2,581 m2	A head office	The Department of Natural Resources and Environment of Hanoi City	No. 301/HĐTĐ dated 29/07/2015	From 06/01/2014 to 05/01/2064
No.237 Luong The Vinh, Dai Mo ward, Ha noi city	1,357 m2	A head office	The Department of Natural Resources and Environment of Hanoi City	No. 279/HĐTĐ dated 17/07/2015	From 15/10/1993 to 14/10/2043
No.15A Hoang Hoa Tham, Gia Dinh ward , Ho Chi Minh city	322.9 m2	A head office	The Department of Natural Resources and Environment	No. 7188/HĐ-TNMT-QLSDĐ dated 09/10/2014	From 19/12/2008 to 18/12/2058

- Certificate of Land Use Rights, Ownership of Housing, and Other Assets Attached to Land No. DC333804 issued on July 9, 2021, for the land parcel located at Alley 278, Ton Duc Thang Street, O Cho Dua Ward, Hanoi City;
- Certificate of Land Use Rights, Ownership of Housing, and Other Assets Attached to Land No. CL158742 issued on June 6, 2018, for the land parcel located at No. 10, Trung Kinh Street, Yen Hoa Ward, Hanoi City.
- Certificate of Land Use Rights, Ownership of Residential Houses and Other Assets Attached to Land No. BS703861, issued on 10 October 2014, for the land plot located at No. 15 (right-hand side) and No. 9/4 Hoang Hoa Tham Street, Ward 6, Binh Thanh District, Ho Chi Minh City;
- Certificate of Land Use Rights, Ownership of Residential Houses and Other Assets Attached to Land No. CL158741, issued on 31 May 2018, for the land plot located at No. 237 Luong The Vinh Street, Trung Van Ward, Nam Tu Liem District, Hanoi City.

7.5 Comparative figures

The comparative figures on the Separate Statement of Financial Position and corresponding notes are taken from the Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Limited.

Hanoi, October 28 , 2026

Vo Thu Thuy	**Tang Thi Thu Hien**	**Dao Ngoc Vinh**
Preparer	Chief Accountant	General Director