

THAI HA BRIDGE BOT JOINT
STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No.: 1910/2026/CBTT-BCTC

Hung Yen, October 19, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**To:** Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, Thai Ha Bridge BOT Joint Stock Company hereby announces the disclosure of its Third Quarter 2026 Financial Statements to the Hanoi Stock Exchange as follows:

1. Name of the Organization: Thai Ha Bridge BOT Joint Stock Company

- Ticker symbol: BOT
- Address: Phu Vat Village, Long Hung Commune, Hung Yen Province, Vietnam
- Tel: 022.7389.1818
- Email: botcauthaiha.jsc@gmail.com Website: http://botcauthaiha.com.vn

2. Information to be disclosed:

- Third Quarter 2026 Financial Statements

☒ Separate Financial Statements (for a listed entity without subsidiaries and a superior accounting entity with dependent accounting units);

☐ Consolidated Financial Statements (for a listed entity with subsidiaries);

☐ Combined Financial Statements (for a listed entity with dependent accounting units maintaining separate accounting systems).

- Cases requiring an explanation of the reasons:

+ Profit after corporate income tax reported in the Statement of Profit or Loss for the reporting period changed by 10% or more compared with the corresponding period of the previous year:

☐ Yes

☒ No

Explanatory document in case “Yes” is selected:

☐ Yes

☒ No

+ The profit after tax for the reporting period was a loss, changing from a profit in the corresponding period of the previous year to a loss in the current period, or vice versa:



☒ Yes

☐ No

Explanatory document in case “Yes” is selected:

☒ Yes

☐ No

This information was disclosed on the Company's website on October 19, 2026, at the following link: <http://botcauthaiha.com.vn/danh-muc-tin/bao-cai-tai-chinh.html>

We hereby certify that the information disclosed above is true and accurate, and we accept full legal responsibility for the contents of this disclosure.

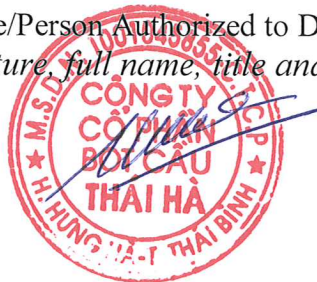
THAI HA BRIDGE BOT JOINT STOCK COMPANY

Legal Representative/Person Authorized to Disclose Information

(Signature, full name, title and seal)

Attached documents:

- Third Quarter 2026 Financial Statements;
- Explanatory Statement accompanying the Third Quarter 2026 Financial Statements.



CHỦ TỊCH HĐQT
Ngô Tiến Cường



**THAI HA BRIDGE BOT JOINT STOCK
COMPANY**
FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01/01/2026 TO 30/09/2026

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REPORT OF THE BOARD OF MANAGER

The Board of Manager of Thai Ha Bridge BOT Joint Stock Company (hereinafter referred to as “the Company”) presents its Report and the Company's Financial Statements for the period from 01/01/2026 to 30/09/2026.

THE COMPANY

Thai Ha Bridge BOT Joint Stock Company operates under Business Registration Certificate No. 1001045855 initially issued by the Department of Planning and Investment of Thai Binh province on 16/10/2014, with the 8th amendment issued by the Department of Finance of Hung Yen province on 05/08/2025.

Company name: Thai Ha Bridge BOT Joint Stock Company.
Head office: Phu Vat Hamlet, Long Hung Commune, Hung Yen Province, Vietnam.
Charter capital: VND 592,468,000,000 (*In words: Five hundred ninety-two billion four hundred sixty-eight million Vietnamese dong only./.*)
Par value per share: VND 10,000/share.
Total number of shares: 59,246,800 shares.

BOARD OF DIRECTOR AND BOARD OF MANAGER

Members of the Board of Director and the Board of Manager who managed the Company during the period and up to the date of this report include:

Board of Director

Mr. Ngo Tien Cuong	Chairman of the Board of Director – Legal representative
Mr. Nguyen Binh Dien	Member of the Board of Director
Mr. Ta Dai Nghia	Member of the Board of Director

Board of Manager

Mr. Ta Dai Nghia	General Director
Ms. Do Thi Hoa	Chief Accountant

RESPONSIBILITIES OF THE BOARD OF MANAGER

The Board of Manager is responsible for preparing the annual financial statements which give a true and fair view of the financial position, business results and cash flows of the Company during the year, in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting regime and relevant legal regulations on the preparation and presentation of financial statements. In preparing these financial statements, the Board of Manager is required to:

- Select appropriate accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State clearly whether applicable accounting principles have been followed, and whether there are any material departures that need to be disclosed and explained in the financial statements.

- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the financial statements so as to minimize risks and fraud.

The Board of Manager of the Company is responsible for ensuring that proper accounting records are kept, which reasonably reflect the financial position of the Company at any time, and that the financial statements comply with Vietnamese Accounting Standards, the corporate accounting regime and relevant legal regulations on the preparation and presentation of financial statements. The Board of Manager is also responsible for safeguarding the Company's assets and taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Manager confirms that the Company has complied with the above requirements in preparing the Financial Statements.

Approval of the financial statements

I, Ngo Tien Cuong - Chairman of the Board of Director, the legal representative of the Company, hereby approve the accompanying Quarter III 2026 Financial Statements. The accompanying Quarter III 2026 Financial Statements give a true and fair view, in all material respects, of the financial position of the Company as at 30/09/2026, as well as its business results and cash flows for the accounting period from 01/01/2026 to 30/09/2026, in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting regime and relevant legal regulations on the preparation and presentation of financial statements.

On behalf of and representing the Company's Board of Director./.



Ngo Tien Cuong
Chairman of the Board of Director

Hung Yen, October 19, 2026

STATEMENT OF FINANCIAL POSITION (B01-DN)

Code	As at 30/09/2026		Unit: VND	
	Notes	Items 30/09/2026	01/01/2026	
ASSETS				
A- CURRENT ASSETS	100		300.759.968.650	253.095.640.409
I. Cash and cash equivalents	110	V.1	21.353.830.696	5.417.274.469
1. Cash	111		21.353.830.696	5.417.274.469
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		-	-
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Short-term held-to-maturity investments	123		-	-
III. Short-term receivables	130		151.165.813.910	119.892.490.909
1. Short-term trade receivables	131		8.764.540.166	8.764.540.166
2. Short-term advances to suppliers	132	V.2	91.086.822.930	94.813.499.929
3. Short-term intra-company receivables	133		-	-
4. Receivables based on construction contract progress	134		-	-
5. Other short-term receivables	135	V.3	61.021.082.660	26.021.082.660
6. Provision for doubtful short-term receivables	136		(9.706.631.846)	(9.706.631.846)
7. Assets in shortage awaiting resolution	137		-	-
IV. Inventories	140		52.981.123.481	48.401.023.481
1. Inventories	141		52.981.123.481	48.401.023.481
2. Provision for diminution in value of inventories	142		-	-
VI. Other current assets	160		75.259.200.563	79.384.851.550
1. Short-term prepaid expenses	161		149.529.031	288.032.649
2. Deductible VAT	162		75.109.671.532	79.096.818.901
3. Taxes and other receivables from the State	163		-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-
B. LONG-TERM ASSETS	200		1.511.217.437.164	1.529.958.079.538
I. Long-term receivables	210		245.752.000.000	245.752.000.000
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
5. Other long-term receivables	215		245.752.000.000	245.752.000.000
6. Provision for doubtful long-term receivables	216		-	-
II. Fixed assets	220		1.265.465.437.164	1.284.203.534.083
1. Tangible fixed assets	221	V.4	1.265.465.437.164	1.284.203.534.083
- Cost	222		1.375.467.690.893	1.375.425.634.893
- Accumulated depreciation	223		(110.002.253.729)	(91.222.100.810)
VII. Other long-term assets	270		-	2.545.454
1. Long-term prepaid expenses	271		-	2.545.454
TOTAL ASSETS	280		1.811.977.405.814	1.783.053.719.946

STATEMENT OF FINANCIAL POSITION (B01-DN)

(CONTINUED)

As at 30/09/2026

Items	Code	Notes	30/09/2026	01/01/2026
RESOURCES				
C. LIABILITIES	300		1.871.816.549.433	1.801.722.073.266
I. Current liabilities	310		1.537.392.675.020	1.467.298.198.853
1. Short-term trade payables	311	V.5	16.373.352.031	17.794.448.353
2. Short-term advances from customers	312		260.213.460.391	260.213.460.391
4. Short-term taxes and amounts payable to the State	314	V.6	-	-
5. Payables to employees	315		243.405.202	191.394.712
6. Short-term accrued expenses	316	V.7	613.601.735.851	538.408.768.810
7. Short-term intra-company payables	317		-	-
8. Payables based on construction contract progress	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.8	28.594.958	-
11. Short-term borrowings and finance lease liabilities	321		639.824.126.587	643.582.126.587
12. Short-term provisions	322	V.9a	7.108.000.000	7.108.000.000
13. Bonus and welfare fund	323		-	-
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term liabilities	330	V.10	334.423.874.413	334.423.874.413
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables on business capital	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		334.423.874.413	334.423.874.413
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Long-term provisions	343	V.9b	-	-
14. Science and technology development fund	344		-	-
D. OWNERS' EQUITY	400	V.11	(59.839.143.619)	(18.668.353.320)
1. Owners' contributed capital	411		592.468.000.000	592.468.000.000
- Ordinary shares with voting rights	411a		592.468.000.000	592.468.000.000
- Preference shares	411b		-	-
10. Undistributed profit after tax	420		(652.307.143.619)	(611.136.353.320)
- Undistributed profit after tax of prior periods	420a		(611.136.353.320)	(507.734.054.116)
- Undistributed profit after tax of the current period	420b		(41.170.790.299)	(103.402.299.204)
TOTAL RESOURCES	440		1.811.977.405.814	1.783.053.719.946

Prepared by



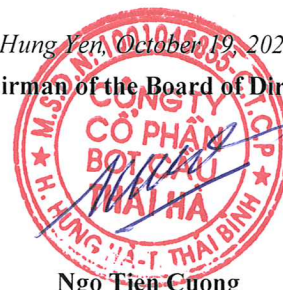
Do Thi Hoa

Chief Accountant



Do Thi Hoa

Hung Yen, October 19, 2026
Chairman of the Board of Director



Ngo Tien Cuong

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

Items	Code	Notes	Quarter III this year	Quarter III last year	Year-to-date to this quarter (This year)	Year-to-date to this quarter (Last year)
1. Revenue from sales of goods and rendering of services	1	V1.1	18.753.021.790	15.514.840.242	57.824.552.663	53.662.528.392
2. Revenue deductions	2		-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10	V1.2	18.753.021.790	15.514.840.242	57.824.552.663	53.662.528.392
4. Cost of goods sold	11	V1.3	6.087.148.675	5.035.832.928	18.769.638.918	19.483.076.025
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		12.665.873.115	10.479.007.314	39.054.913.745	34.179.452.367
7. Financial income	22	V1.4	434.982	243.365	1.268.645	210.712.685
8. Financial expenses	23	V1.5	25.311.735.308	25.433.791.719	75.192.967.041	75.574.082.229
- Of which: Interest expense	24		25.311.735.308	25.433.791.719	75.192.967.041	75.574.082.229
9. Selling expenses	25		-	-	-	-
10. General and administration expenses	26	V1.6	1.779.253.447	993.283.046	5.032.839.248	3.491.118.414
11. Net profit from operating activities {30=20+(21-22)+24-(25+26)}	30		(14.424.680.658)	(15.947.824.086)	(41.169.623.899)	(44.675.035.591)
12. Other income	31		-	-	-	-
13. Other expenses	32		1.166.400	-	-	-
14. Other profit (40=31-32)	40		(1.166.400)	-	-	-
15. Total accounting profit before tax (50=30+40)	50		(14.425.847.058)	(15.947.824.086)	(41.169.623.899)	(44.675.035.591)
16. Current corporate income tax expense	51	V1.7	-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60=50-51-52)	60		(14.425.847.058)	(15.947.824.086)	(41.169.623.899)	(44.675.035.591)
19. Basic earnings per share (*)	70	V1.8	(243)	(269)	(695)	(754)
20. Diluted earnings per share	71		-	-	-	-

Prepared by



Do Thi Hoa

Chief Accountant



Do Thi Hoa

Hung Yen, October 19, 2026
Chairman of the Board of Director


Ngo Tien-Cuong

CASH FLOW STATEMENT
For the period from 01/01/2026 to 30/09/2026
(Under the direct method)

Items	Code	Year-to-date to the end of this quarter (This year)	Year-to-date to the end of this quarter (Last year)
I. Cash flows from operating activities		-	-
1. Proceeds from sales of goods, rendering of services and other revenue	1	62.451.184.000	133.836.481.122
2. Payments to suppliers of goods and services	2	(5.347.157.910)	(13.832.793.320)
3. Payments to employees	3	(2.129.449.766)	(1.959.431.314)
4. Borrowing costs paid	4	-	-
5. Corporate income tax paid	5	-	-
6. Other proceeds from operating activities	6	150.000	145.018.500.000
7. Other payments for operating activities	7	(35.239.174.742)	(241.129.428.601)
Net cash flows from operating activities	20	19.735.551.582	21.933.327.887
II. Cash flows from investing activities			
1. Purchase and construction of fixed and other long-term assets	21	(42.056.000)	-
2. Proceeds from disposal of fixed assets and other long-term assets	22	-	-
3. Loans to and purchase of debt instruments of other entities	23	-	-
4. Collection of loans and resale of debt instruments of other entities	24	-	-
5. Payments for capital contributions to other entities	25	-	-
6. Proceeds from recovery of capital contributions to other entities	26	-	-
7. Proceeds from loan interest, dividends and profit distributions	27	1.060.645	851.863
Net cash flows from investing activities	30	(40.995.355)	851.863
III. Cash flows from financing activities			
1. Proceeds from share issuance and owners' capital contributions	31	-	-
2. Capital redemption to owners and repurchase of issued shares	32	-	-
3. Proceeds from borrowings	33	-	-
4. Repayments of borrowing principal	34	(3.758.000.000)	(3.750.999.000)
5. Repayments of finance lease principal	35	-	-
6. Dividends and profits paid to owners	36	-	-
Net cash flows from financing activities	40	(3.758.000.000)	(3.750.999.000)
Net cash flows during the period (50 = 20+30+40)	50	15.936.556.227	18.183.180.750
Cash and cash equivalents at beginning of period	60	5.417.274.469	481.149.669
Effect of exchange rate fluctuations on foreign currency translation	61	-	-
Cash and cash equivalents at end of period (70= 50+60+61)	70	21.353.830.696	18.664.330.419

Prepared by


Do Thi Hoa

Chief Accountant


Do Thi Hoa

Hung Yen, October 19, 2026
Chairman of the Board of Director


Ngo Tien Cuong

NOTES TO THE FINANCIAL STATEMENTS

As at 30/09/2026

I. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1. Form of capital ownership

Thai Ha Bridge BOT Joint Stock Company operates under Business Registration Certificate No. 1001045855 initially issued by the Department of Planning and Investment of Hung Yen province on 16/10/2014, with the 8th amendment dated 05/08/2025.

Head office: Phu Vat Hamlet, Long Hung Commune, Hung Yen Province.

Charter capital: VND 592,468,000,000 (*In words: Five hundred ninety-two billion four hundred sixty-eight million Vietnamese dong only./.*)

Form of capital ownership: *Joint stock company*

English name: *THAI HA BRIDGE BOT JOINT STOCK COMPANY*

Abbreviated name: *BOT CAU THAI HA., JSC*

Stock code: *BOT*

2. Business lines

Completion of construction works

Other specialized construction activities

Demolition and site preparation

Installation of other construction systems

Mechanical processing; metal treatment and coating

Installation of industrial machinery and equipment; repair of machinery and equipment

Wholesale of other construction materials and installation equipment

Wholesale of metals and metal ores (excluding gold trading). Details: - Wholesale of iron ore; - Wholesale of copper, lead, aluminum, zinc and other non-ferrous metal ores; - Wholesale of iron and steel; - Wholesale of copper, lead, aluminum, zinc and other non-ferrous metals in primary and semi-finished forms: ingots, bars, plates, sheets, strips and profiles.

Wholesale of other machinery, equipment and spare parts

The Company's principal business activities are construction of works, installation of equipment and collection of bridge and road tolls.

Construction of waterworks

Construction of mining works

3. Normal production and business cycle.

The Company's production and business cycle lasts 12 months, following the normal financial year commencing on January 01 and ending on December 31 annually.

4. Total number of employees: 21 employees

5. Statement on the comparability of information in the Financial Statements.

The selection of figures and information to be presented in the Financial Statements is carried out on the principle of comparability between corresponding accounting periods.

II. ACCOUNTING YEAR AND ACCOUNTING CURRENCY

1. Accounting year

The accounting year commences on 01/01 and ends on 31/12 annually.

2. Currency used in accounting records

The currency used in accounting records is the Vietnamese dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGIME

1. Applicable accounting regime.

The Company applies the corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance and its supplementing and amending guiding Circulars.

2. Statement of compliance with accounting standards and regime.

We have performed our accounting work in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting regime and relevant legal regulations. The financial statements give a true and fair view of the financial position, business results and cash flows of the enterprise.

The selection of figures and information to be presented in the Notes to the financial statements is carried out on the materiality principle prescribed in Vietnamese Accounting Standard No. 21 "Presentation of Financial Statements".

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles for recognition of cash.

Cash comprises cash on hand and demand deposits at banks.

2. Accounting principles for financial investments.

Accounting principles for loans receivable

Loans receivable are loans made under deeds, contracts or lending agreements between two parties for the purpose of earning periodic interest, and are recognized at cost less provisions for doubtful debts. Provisions for doubtful loans receivable are made based on the estimated loss in value of amounts that are overdue, or not yet due but may be irrecoverable because the borrowers are unable to pay.

3. Principles for recognition of trade receivables and other receivables.

Principles for recognition of receivables: at cost less provision for doubtful receivables.

Receivables are classified as trade receivables, intra-company receivables and other receivables depending on the nature of the transactions or the relationship between the Company and the debtors.

Method for making provision for doubtful debts: provision for doubtful debts is estimated for the loss in value of receivables and other held-to-maturity investments of a

similar nature to receivables that are unlikely to be recovered, which are overdue, or not yet due but may be irrecoverable because the debtors are unable to pay due to bankruptcy, dissolution procedures, disappearance or absconding...

4. Principles for recognition and depreciation of fixed assets

Principles for recognition of tangible fixed assets.

Tangible fixed assets are recognized at cost less (-) accumulated depreciation. Cost comprises all expenditures incurred by the enterprise to acquire the fixed asset up to the time the asset is put into its intended ready-for-use condition. Expenditures incurred after initial recognition are added to the cost of the fixed asset only if they are certain to increase future economic benefits from the use of that asset. Expenditures that do not meet this condition are recognized as expenses in the period.

When fixed assets are sold or disposed of, their cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is included in income or expenses in the period.

Determination of cost in each case.

Purchased tangible fixed assets.

The cost of a fixed asset comprises its purchase price (less (-) trade discounts or rebates), taxes (excluding refundable taxes) and expenditures directly attributable to bringing the asset to its ready-for-use condition, such as installation, test-run, expert costs and other directly attributable expenditures.

For fixed assets formed through construction investment under the contracting method, cost is the finalized value of the construction investment work, other directly related expenditures and registration fees (if any).

For fixed assets being buildings and structures attached to land use rights, the value of the land use rights is determined separately and recognized as an intangible fixed asset.

Depreciation method for fixed assets.

The Company's fixed asset is Thai Ha Bridge, invested under a BOT contract. Since 2020, the fixed asset has been depreciated using the method of proportion corresponding to annual revenue, in line with the toll collection period for capital recovery of the project, as prescribed in Circular 147/2016/TT-BTC dated 13/10/2016 amending Circular 45/2013/TT-BTC.

The estimated useful lives of fixed assets are as follows:

Bridge and road: 16 years 7 months

5. Principles for recognition of liabilities.

Liabilities are recognized at cost and not lower than the payment obligations.

The Company classifies liabilities as trade payables and other payables depending on the nature of the transactions or the relationship between the Company and the creditors.

Liabilities are monitored in detail by payment term, creditor and other factors according to the Company's management needs.

At the time of preparing the financial statements, the Company immediately recognizes a payable when there is evidence that a loss is likely certain to occur, on the prudence principle.

6. Principles for recognition of borrowings and finance lease liabilities.

Borrowings are recognized at the total amount borrowed from banks, institutions, finance companies and other parties (excluding borrowings in the form of bond issuance or issuance of preference shares with terms obliging the issuer to repurchase at a certain time in the future).

Borrowings are monitored in detail by each lender and each loan deed.

7. Principles for recognition and capitalization of borrowing costs.

Principles for recognition of borrowing costs: loan interest and other costs incurred directly related to the enterprise's borrowings are recognized as production and business expenses in the period, unless such costs arise from borrowings directly related to the construction investment or production of an asset in progress, in which case they are included in the value of that asset (capitalized) when the conditions prescribed in Accounting Standard No. 16 "Borrowing Costs" are fully met.

Capitalization rate used to determine borrowing costs capitalized in the period: Where general borrowings are incurred and used partly for the construction investment or production of an asset in progress, the borrowing costs eligible for capitalization in each accounting period are determined by applying a capitalization rate to the weighted average accumulated expenditures incurred for the construction investment or production of that asset. The capitalization rate is the weighted average interest rate of the enterprise's outstanding borrowings during the period. Borrowing costs capitalized in the period shall not exceed the total borrowing costs incurred in that period.

8. Principles for recognition of accrued expenses.

Accrued expenses comprise amounts payable for goods and services that the Company has received from suppliers or has provided to customers during the reporting period but has not actually paid due to the absence of invoices or sufficient accounting records and documents, and are recognized in production and business expenses of the reporting period, such as: loan interest expenses; accrued expenses for construction works...

9. Principles for recognition of owners' equity.

Principles for recognition of owners' contributed capital

Owners' contributed capital is contributed by members or supplemented from profit after tax of business operations. Owners' contributed capital is recognized at the actual amount of capital contributed by owners in cash or in assets upon establishment, or additionally mobilized to expand the scale of the Company's operations.

Principles for recognition of undistributed profit

Undistributed profit after tax is recognized as the profit (or loss) from the Company's business results after deducting (-) the current period's corporate income tax expense and adjustments arising from retrospective application of changes in accounting policies and retrospective correction of material errors of prior years.

10. Principles and methods for recognition of revenue and other income.

Principles and methods for recognition of revenue from rendering of services

Revenue from a service rendering transaction is recognized when the outcome of that transaction can be measured reliably. Where a service rendering transaction spans multiple periods, revenue is recognized in each period based on the portion of work completed as at the balance sheet date of that period. Revenue from rendering of services is recognized when all four (4) of the following conditions are simultaneously satisfied:

- + Revenue can be measured with relative certainty. Where a contract stipulates that the buyer is entitled to return purchased services under specific conditions, the enterprise recognizes revenue only when those specific conditions no longer exist and the buyer is not entitled to return the services provided;

- + The enterprise has received or will receive economic benefits from the service rendering transaction;

- + The portion of work completed as at the balance sheet date can be determined;

- + The costs incurred for the transaction and the costs to complete the service rendering transaction can be determined.

If the outcome of the contract cannot be determined with certainty, revenue is recognized only to the extent of the recognized costs that are recoverable.

Principles and methods for recognition of financial income

Financial income reflects income from bank deposit interest, interest on deferred and installment sales, and other financial income activities of the enterprise.

Interest income is recognized when the following 2 conditions are simultaneously satisfied: 1. It is probable that benefits from the transaction will be received; 2. Revenue can be measured with relative certainty.

- Interest is recognized on a time basis and at the actual interest rate in each period.

When an amount previously recognized as revenue becomes uncollectible, the amount that is uncollectible or of uncertain collectability is recognized as an expense in the period, not as a reduction of revenue.

11. Principles and methods for recognition of cost of goods sold.

This comprises the cost of products and services sold during the period, recognized in line with the revenue recognized in the period. Direct material costs consumed in excess of normal levels, labor costs and fixed production overheads not allocated to the value of products

taken into inventory are recognized immediately in cost of goods sold (after deducting compensation amounts, if any), even when the products and goods have not yet been determined as sold.

12. Accounting principles for general and administration expenses.

General and administration expenses reflect the general management expenses of the enterprise, including salaries of management staff (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance of management staff; office materials, working tools, depreciation of fixed assets used for management; land rental, business license tax; provision for doubtful debts; outsourced services (electricity, water, telephone) and other cash expenses.

General and administration expenses already recognized that are not considered deductible expenses for corporate income tax purposes under the Tax Law but are supported by sufficient invoices and documents are not reversed from accounting expenses; they are only adjusted in the corporate income tax finalization to increase the corporate income tax payable.

13. Principles and methods for recognition of financial expenses.

Financial expenses are borrowing costs.

Financial expenses are recognized in detail for each expense item when actually incurred in the period and can be measured reliably when there is sufficient evidence of such expenses.

14. Principles and methods for recognition of current and deferred corporate income tax expenses.

Current corporate income tax expense serves as the basis for determining the Company's after-tax business results in the current financial year.

Taxes payable to the State budget will be specifically finalized with the tax authorities. Differences between taxes payable per the books and the finalization audit figures will be adjusted upon official finalization with the tax authorities.

15. Financial instruments.

Initial recognition

Financial assets

Under Circular No. 210/2009/TT-BTC dated November 6, 2009 ("Circular 210"), financial assets are appropriately classified, for the purpose of disclosure in the financial statements, into financial assets recognized at fair value through the Income statement, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The Company determines the classification of these financial assets at initial recognition.

Undistributed profit after tax is recognized as the profit (or loss) from the Company's business results after deducting (-) the current period's corporate income tax expense and adjustments arising from retrospective application of changes in accounting policies and retrospective correction of material errors of prior years.

At initial recognition, financial assets are measured at cost plus directly attributable transaction costs.

The Company's financial assets comprise cash, trade and other receivables, and loans receivable.

Financial liabilities

Financial liabilities within the scope of Circular 210, for the purpose of disclosure in the financial statements, are appropriately classified into financial liabilities recognized through the Income statement and financial liabilities measured at amortized cost. The Company determines the classification of financial liabilities at initial recognition.

All financial liabilities are initially recognized at cost plus directly attributable transaction costs.

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

Measurement subsequent to initial recognition

There is currently no requirement to remeasure financial instruments subsequent to initial recognition.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount presented in the financial statements if, and only if, the entity has a legally enforceable right to set off the recognized amounts and intends to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

16. Related parties.

Related parties are enterprises and individuals that, directly or indirectly through one or more intermediaries, have control over or are controlled by the Company. Affiliated parties, individuals directly or indirectly holding voting rights and having significant influence over the Company, key management personnel such as the Board of Manager and the Members' Council, close family members of such individuals or affiliated parties, and companies affiliated with these individuals are also considered related parties. In considering each related party relationship, attention is directed to the substance of the relationship, not merely the legal form.

17. Other accounting principles and methods.

VAT: The Company pays VAT under the deduction method. The applicable VAT rates are: 0%, 8%, 10% and not subject to VAT.

Other taxes and fees are implemented in accordance with the State's current tax and fee regulations.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET.

1. Cash and cash equivalents

	30/09/2026 (VND)	01/01/2026 (VND)
Cash on hand (Vietnamese dong)	19.756.029.017	4.706.317.147
Bank deposits (Vietnamese dong)	1.597.801.679	710.957.322
Total	21.353.830.696	5.417.274.469

2. Advances to suppliers

	30/09/2026 (VND)	01/01/2026 (VND)
	Amount	Amount
Vat Lieu Cong Nghe Cao Construction Investment JSC	49.229.000.000	49.229.000.000
Viet Cam Construction Materials Investment JSC	39.385.000.000	39.385.000.000
Other parties	2.472.822.930	6.199.499.929
Total	91.091.412.122	94.813.499.929

3. Other receivables

	30/09/2026 (VND)	01/01/2026 (VND)
	Amount	Amount
Short-term		
DV TBVP Viet Nam Co., Ltd	166.856.228	166.856.228
Quy Nhat Hai Co., Ltd	8.597.683.938	8.597.683.938
Total	8.764.540.166	8.764.540.166

4. Tangible fixed assets

	30/09/2026 (VND)
Cost	
Opening balance:	1.375.425.634.893
- Buildings and structures	1.375.425.634.893
- Means of transportation and transmission	-
Increases during the period:	42.056.000
- Buildings and structures	-
- Means of transportation and transmission	42.056.000
Accumulated depreciation	
Opening balance	91.222.100.810
Depreciation for the period	18.780.152.919
Closing balance	110.002.253.729
Closing balance:	1.265.465.437.164

(*) *Tangible fixed assets represent the value of the Thai Ha Bridge works recognized at actual costs incurred. The project has been completed and put into operation. Accordingly, the reasonable costs of the project depend on the audit results of the Decision approving the finalized investment capital value of the project by the competent State management authorities.*

5. Trade payables

	30/09/2026 (VND)	01/01/2026 (VND)
	Amount	Amount
a. Short-term	16.373.352.031	17.794.448.353
Chengdu Heda Automation Equipment Co.ltd	3.972.440.000	5.802.940.000
Phu Xuan Consulting and Construction JSC	3.522.330.279	3.522.330.279
14 - CIENCO 1 JSC	4.868.020.650	4.868.020.650
Other trade payables	4.010.561.102	3.601.157.424
b. Trade payables to related parties	0	0

6. Taxes and amounts payable to the State

	30/09/2026 (VND)	01/01/2026 (VND)
a. Amount payable		
Value added tax	0	0
Business license tax	0	0
Fees, charges and other payables	0	0
Total	0	0

7. Accrued expenses

	30/09/2026 (VND)	01/01/2026 (VND)
a. Short-term		
Accrued interest expenses	613.601.735.851	538.408.768.810
Interest expenses	0	0
b. Long-term	0	0
Loan interest	0	0
Other items (details of each item)	0	0
Total	613.601.735.851	538.408.768.810

8. Other payables

	30/09/2026 (VND)	01/01/2026 (VND)
a. Short-term		
Trade union fees	0	0
Social insurance	22.742.358	0
Health insurance	4.051.800	0
Unemployment insurance	1.800.800	0

Other short-term payables	0	0
Total	28.594.958	0

9. Provisions

a. Short-term

	30/09/2026 (VND)	01/01/2026 (VND)
Provision for warranty of construction works	7.108.000.000	7.108.000.000
Total	7.108.000.000	7.108.000.000

b. Long-term

Provision for warranty of construction works	0	0
Total	0	0

10. Borrowings and finance lease liabilities

	30/09/2026 (VND)	01/01/2026 (VND)
Short-term borrowings and finance lease liabilities	639.824.126.587	643.582.126.587
Long-term borrowings and finance lease liabilities	334.423.874.413	334.423.874.413
Long-term provisions	0	0
Total	974.248.001.000	978.006.001.000

11. Owners' equity

a. Reconciliation of movements in owners' equity
See details in Appendix No. 02

Appendix 02: Reconciliation of movements in owners' equity

Items	Owners' invested capital	Share premium	Development investment fund	Bonus fund	Other equity funds	Undistributed profit	Total owners' equity
1. Opening balance	592.468.000.000					(611.136.353.320)	(18.668.353.320)
2. Increases during the period							
Capital increase during the period							
Profit for the period	0					(41.170.790.299)	(41.170.790.299)
Increase from profit distribution							
Treasury shares purchased during the period							
3. Decreases during the year	0					0	0
Profit distribution during the period							
- Appropriation to funds							
- Dividend distribution	0					0	0
Issuance of bonus shares	0					0	0
Other decreases during the period						0	0
4. Closing balance	592.468.000.000					(652.307.143.619)	(59.839.143.619)

b. Details of owners' invested capital	30/09/2026 (VND)	01/01/2026 (VND)
	Amount	Amount
Capital contributed by shareholders	592.468.000.000	592.468.000.000
Total	592.468.000.000	592.468.000.000
c. Capital transactions with owners and dividend distribution		
	30/09/2026 (VND)	01/01/2026 (VND)
- Owners' invested capital		
+ Opening contributed capital	592.468.000.000	592.468.000.000
+ Increase in contributed capital	-	-
+ Decrease in contributed capital	-	-
+ Closing contributed capital	592.468.000.000	592.468.000.000
- Dividends distributed	-	-
+ Dividends and profits distributed from prior year profit	-	-
d. Shares		
	30/09/2026 (VND)	01/01/2026 (VND)
- Number of shares registered for issuance	59.246.800	59.246.800
- Number of shares issued	59.246.800	59.246.800
+ Ordinary shares	59.246.800	59.246.800
+ Preference shares	-	-
- Number of shares outstanding	59.246.800	59.246.800
+ Ordinary shares	59.246.800	59.246.800
+ Preference shares	-	-
- Number of treasury shares	-	-
+ Ordinary shares	-	-
+ Preference shares	-	-
* Par value of shares outstanding (VND/share):	10.000	10.000

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales of goods and rendering of services

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Revenue		
Revenue from rendering of services	57.824.552.663	53.662.528.392
Revenue from sales of goods	-	-
Deductions	-	-
Sales returns	-	-
Total	57.824.552.663	53.662.528.392s

2. Net revenue from sales of goods and rendering of services

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Net revenue from goods and services	57.824.552.663	53.662.528.392
Total	57.824.552.663	53.662.528.392

3. Cost of goods sold

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Cost of services rendered	18.769.638.918	19.483.076.025
Cost of goods sold	0	0
Provision for repairs	0	0
Total	18.769.638.918	19.483.076.025

4. Financial income

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Deposit interest	1.268.645	210.712.685
Other investment interest	-	-
Total	1.268.645	210.712.685

5. Financial expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Interest expenses	75.192.967.041	75.574.082.229
Other financial expenses	0	0
Total	75.192.967.041	75.574.082.229

6. General and administration expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Selling expenses	0	0

General and administration expenses

Staff expenses	2.449.229.956	2.168.234.639
Outsourced service expenses	2.583.113.444	1.427.232.775
Taxes, fees and charges	-	3.000.000
Other expenses	495.848	2.651.000
Total	5.032.839.248	3.601.118.414

7. Other expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Other expenses	1.166.400	-
Total	1.166.400	-

8. Current corporate income tax expense

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Profit/Loss before tax	(41.170.790.299)	(44.675.035.591)
Taxable income	(41.170.790.299)	(44.675.035.591)
Tax rate	17%	20%
Current corporate income tax expense	0	0

9. Basic/diluted earnings per share

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Profit after corporate income tax	(41.170.790.299)	(44.675.035.591)
- Ordinary shares outstanding during the period	59.246.800	59.246.800
Total	(695)	(754)

10. Information on related parties

Related party information

Related party	Relationship
Tien Dai Phat Co., Ltd Tien Dai Phat Investment JSC	Major shareholder - Concurrently, Mr. Ngo Tien Cuong - Chairman of the Members' Council is a co-legal representative Mr. Ngo Tien Cuong - legal representative since 09/09/2024.
Board of Director, Supervisory Board, Board of General Manager and Chief Accountant	Key management personnel

Transactions with related parties

- Material transactions with key management personnel and related individuals:

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Remuneration of the Board of Director, Supervisory Board and Board of General Manager	517.434.289	350.721.785
- Mr. Ta Dai Nghia - Member of the Board of Director/General Director	167.090.000	130.645.000
- Ms. Do Thi Hoa - Chief Accountant	122.853.348	103.534.800
- Ms. Tu Thi Huong – Secretary	146.449.601	116.541.985
- Ms. Nguyen Thi Ha – Head of the Supervisory Board	-	-

- Ms. Vu Thi Thao – Member of the Supervisory Board 81.041.340 -

Transactions with other related parties: 26.000.000.000

- Internal advances

to Mr. Ngo Tien Cuong – Chairman of the Board of Director 26.000.000.000

- Internal advances

to Mr. Ngo Tien Cuong – Chairman of the Board of Director 35.000.000.000

Up to the date of this report, balances with related parties are as follows:

Related party	Description of transaction	As at 30/09/2026 VND	As at 30/09/2025 VND
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- Mr. Ngo Tien Cuong	Internal advances	26.000.000.000	-
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- This transaction arose from 02/04/2025. At present, Mr. Ngo Tien Cuong has been relieved of the position of Chairman of the Board of Director since 09/07/2025.

- Mr. Ngo Tien Cuong	Internal advances	35.000.000.000	-
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- This transaction arose from 02/04/2026. At present, Mr. Ngo Tien Cuong has been appointed to the position of Chairman of the Board of Director since 09/07/2025.

Events after the closing date

From the end of the operating period to the date of preparing the financial statements, we confirm that no events have arisen that could have a material effect and would require presentation in the Company's financial statements for the period from 01/01/2026 to 30/09/2026.

Hung Yen, October 19, 2026

Prepared by

Chief Accountant

Chairman of the Board of Director



Do Thi Hoa



Do Thi Hoa



Ngo Tien Cuong