SAIGON TRAFFIC CONSTRUCTION JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom - Happiness**
No.: 853/CTGTSG	*Ho Chi Minh City, August 20 , 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

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

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

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

2. Content of information disclosure

- Semi-annual financial statements for 2026 in accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC, including:

  ☑ Office semi-annual financial statements
  ☑ Separate semi-annual financial statements
  ☑ Consolidated semi-annual financial statements

- Cases that need to be explained

  + The audit organization expresses opinions that are not unqualified opinions for financial statements (for the 2026 reviewed semi-annual financial statements)

  ☐ Yes ☑ No

  + After audit, profit after tax of the reporting period varies by at least 5% and is changed from a negative number to a positive number or vice versa (for the 2026 reviewed semi-annual financial statements)

  ☐ Yes ☑ No

  Explanatory documents in case of profit after tax in the reporting period have a difference before and after the audit:

  ☐ Yes ☑ No

  + Profit after tax in the income statement of the reporting period changes by 10% or more compared to the same reporting period in the previous year

  ☑ Yes ☐ No

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

  ☑ Yes ☐ No

M.S.D.N:03004 CÔNG TY CỔ PHẦN CÔNG TRÌNH ... SÀI ... THÀNH PHỐ

This information was disclosed on the company's website on August 20 , 2026 at the link: http://www.giaothongsaigon.com.vn

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

Representative of the organization
Legal representative /
Authorized person to disclose information

TỔNG GIÁM ĐỐC

CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG SÀI GÒN
M.S.D.N: 0300460907-C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

Hoang Anh Giao

Attached documents:
- 2026 Office semi-annual financial statements;
- 2026 Separate semi-annual financial statements;
- 2026 Consolidated semi-annual financial statements;

SAIGON TRAFFIC CONSTRUCTION JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom - Happiness**
No.: 855/CTGTSG	*Ho Chi Minh City, August 20 , 2026*

"Re: Explanation of profit after corporate income tax in the 2026 consolidated semi-annual financial statements"

To: Hanoi Stock Exchange

1. Company name: SAIGON TRAFFIC CONSTRUCTION JOINT STOCK COMPANY
2. Stock code: **GTS**
3. Head office address: 476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City

Pursuant to the 2025 Consolidated semi-annual financial statements;

Pursuant to the 2026 Consolidated semi-annual financial statements;

Saigon Traffic Construction Joint Stock Company (GTS) would like to explain the change in profit after corporate income tax in the income statement for the 2026 semi-annual financial reporting period of 10% or more compared to the same period of the previous year as follows:

Profit after tax for the first 6 months of 2026 : 16,306,306,802 VND

Profit after tax for the first 6 months of 2025 : 14,337,695,185 VND

Difference : 1,968,611,617 VND

Reason: Revenue increased compared to the same period last year.

The above is the explanation from Saigon Traffic Construction Joint Stock Company regarding the change in profit for the first 6 months of 2026 compared to the first 6 months of 2025.

Sincerely./.

SAIGON TRAFFIC CONSTRUCTION JOINT STOCK COMPANY
GENERAL DIRECTOR

M.S.D.N: 0300460907-C.T.
CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

Hoang Anh Giao

Recipients:
- As above;
- Archived.

AASCS

SAI GON TRAFFIC CONSTRUCTION JSC
AND THE SUBSIDIARY

Consolidated Interim Financial Statements was reviewed
for the accounting period ended as at 30 June 2026

SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTANCY SERVICES CO., LTD. (AASCS)
THE MEMBER OF MSI GLOBAL ALLIANCE
29 Vo Thi Sau street, Tan Dinh Ward, Ho Chi Minh City, Viennam
Web: aascs.com.vn Email: info@aascs.com.vn
Tel: (+84) 28 3820 5944 - (+84) 28 3820 5947

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Sai Gon Traffic Construction JSC and the Subsidiary (the Corporation) present their report and Consolidated Interim financial statements of the Corporation for the accounting period form 01 January to 30 June 2026.

I. COMPANY INFORMATIONS

1. Capital ownership

Sai Gon Traffic Construction JSC and the Subsidi, formerly known as Sai Gon Trafice Construction Works One Member Limited Liability Company, was established under the Enterprise Registration Certificate No. 0300460907 dated 26 August 2010, ssued by the Department of Planning and Investment of Ho Chi Minh City.

The Company was converted from a State-owned enterprise into a joint stock company pursuant to Decision No. 6769/QĐ-UBND dated 10 December 2015 issued by the Ho Chi Minh City People's Committee. It was granted Enterprise Registration Certificate No. 0300460907, initially issued on 5 May 2016 and most recently amended for the 14th time on 26 August 2025 by the Ho Chi Minh City Department of Finance. The State capital contribution is represented by Ho Chi Minh City Finance and Investment State-owned Company (HFIC).

The Company's charter capital : 284,997,640,000 VND
Head office : 476 Huynh Tan Phat St, Tan Thuan Ward, Ho Chi Minh City
Legal representative : Hoang Anh Giao Title: General Director

2. Fields:

- Public service: Management and maintenance of road traffic infrastructure in Ho Chi Minh City, maintenance of inland waterway works.,
- Business projects: Construction of traffic works, water supply, drainage, electricity; post office, irrigation.,
- Construction materials business: Production and trading of hot asphalt concrete and asphalt emulsion…

3. Business lines:

- Public utility activities: Maintenance and repair of traffic works; Maintenance and repair of waterway works; Maintenance and repair of irrigation works, trees, lighting, drainage bridges, wastewater treatment (Industry code 4390 - main)
- Real estate business, office rental, warehouse business, parking services; Leasing, operating, managing residential houses and land; Leasing, operating, managing non-residential houses and land; Other real estate business (Industry code 6810)
- Construction of dredging works, environmental treatment, wastewater (Industry code 3700)
- 2- and 4-wheels car wash services, Maintenance and repair of cars and other motor vehicles (Industry code 4520)
- Planting other perennial plants; Propagating and caring for annual seedlings; Quarrying of stone, sand, gravel, clay (Industry codes 0129, 0131, 0810)
- Printing, Services related to printing (Industry codes 1811, 1812)
- Production of metal components; Mechanical processing; metal treatment and coating; Production of other metal products not elsewhere classified (Industry codes 2511, 2592, 2599)
- Construction of traffic works; wharves; water supply and drainage, civil works; industrial; electricity; lighting; post office; trees and hydraulic works. Construction of irrigation works (Industry code 4299)
- Transport of goods by road, transport of goods by car (Industry code 4933)

- Architectural and technical consulting activities: Consulting on construction of traffic works of groups B and C, consulting on water supply and drainage works, technical infrastructure (Industry code 7110)
- Buying and selling specialized construction materials, traffic signals of groups B & C, consulting on water supply and drainage works (Industry code 4663)
- Production of billboards for traffic safety propaganda (not operating at headquarters) (Industry code 7310)
- Construction of railway and road works (Industry code 4211; 4212)
- Transport of goods by inland waterway (Industry code 5022)
- Construction of all types of houses: construction of factories, civil construction (Industry code 4102)
- Demolition: demolition of construction works (Industry code 4311)
- Site preparation: levelling, site preparation (Industry code 4312)
- Collection of non-hazardous waste, hazardous waste (Industry code 3811, 3812)
- Rental of machinery, equipment and other tangible items: Rental of motorbikes, construction equipment (Industry code 7730).
- Architectural activities and related technical consultancy: Testing, quality inspection of construction works, construction materials (Industry code 7110).
- Hot asphalt concrete production floor, commercial concrete production, concrete mixing plant, emulsion production, traffic signal production (Industry code 2395, 1920, 2790).
- Road service fee collection service; Management and supervision of operating houses and toll stations (Industry Code 5225)
- Regulation, control, clearance, obstacles, anti-collision and ensuring safety of inland waterway traffic; Inland waterway pilotage activities (Industry Code 5222)

4. Company's structure:

The Company has 01 subsidiary, 14 affiliated enterprises, 3 business locations and the head office that manages the overall operations of the entire Company.

Company	Address	Voting rights ratio		Benefit ratio	
		Closing balance	Opening balance	Closing balance	Opening balance
Subsidiaries company					
- Traffic Construction No. 1 Limited liability Company	476 Huynh Tan Phat St, Tan Thuan Ward, Ho Chi Minh City	100%	100%	100%	100%

Dependent accounting units without Consolidated legal entity status:

Including the Company Office and 14 affiliated Enterprises with the same address at 479 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City, the business functions of the affiliated units are as follows:

Units		Principal activities
- The Head Office		General management
-Road enterprise no. 1	- XNDB1	Management and maintenance of road traffic infrastructure, construction works. Production of hot asphalt concrete and emulsion.
- Road enterprise no. 4	- XNDB4	Management and maintenance of road traffic infrastructure, construction works.
- Road enterprise no. 6	- XNDB6	Management and maintenance of road traffic infrastructure, construction works.

Units	Principal activities	Principal activities
- Construction enterprise no. 2	- XNCT2	Construction works
- Construction enterprise no. 3	- XNCT3	Management and maintenance of road traffic infrastructure, construction works.
- Construction enterprise no. 5	- XNCT5	Management and maintenance of road traffic infrastructure, construction works.
- Construction enterprise no. 6	- XNCT6	Management and maintenance of road traffic infrastructure, construction works.
- Construction enterprise no. 8	- XNCT8	Management and maintenance of road traffic infrastructure, construction works.
- Construction enterprise no. 9	- XNCT9	Management and maintenance of road traffic infrastructure, construction works.
- Construction enterprise no. 10	- XNCT10	Management and maintenance of road traffic infrastructure, construction works.
- Youth Construction enterprise	- XNCTTN	Management and maintenance of road traffic infrastructure, construction works.
- Transport Infrastructure Construction Enterprise	- XNCT HTGT	Construction works.
- Traffic Signal System Manufacturing and Installation Enterprise	- XNSX-LD HTGT	Management and maintenance of road traffic infrastructure, construction works. Production and installation of traffic signal systems.
- Hot Asphalt Concrete Production Enterprise	- XNSX BTNN	Management and maintenance of road traffic infrastructure, construction works. Production of hot asphalt concrete.

- Business location

Business Location No. 00005: 22 Kinh Duong Vuong Street, Phu Lam Ward, Ho Chi Minh City, Vietnam.
Business Location No. 00008: Lot D5.2, Phuoc Dong Port Industrial Park, Hamlet 5, Phuoc Dong Commune, Can Duoc District, Long An Province, Vietnam.

Business Location No. 00009: Group 1, Tan Cang Quarter, Phuoc Tan Ward, Dong Nai Province, Vietnam.

II. BUSINESS OPERATIONS

Profit after corporate income tax for the accounting period from 1 January to 30 June 2026 amounted to VND 16,306,306,802 (corresponding period in 2025 profit after corporate income tax amounted to VND 14,337,695,185.

On 30 June 2026, undistributed earnings amounted to VND 54,995,577,246 (On 30 June 2025 undistributed earnings amounted to VND 46,274,805,269).

III. EVENTS AFTER THE CLOSING DATE OF THE ACCOUNTING BOOK TO PREPARE FINANCIAL STATEMENTS

The Board of Directors of Sai Gon Traffic Construction Joint Stock Company (the "Parent Company") approved the establishment of Sai Gon Traffic Construction No. 2 Company Limited (the "Subsidiary") pursuant to Resolution No. 36/NQ-HĐQT-CTGTSG dated 18 November 2025 issued by the Board of Directors. Sai Gon Traffic Construction No. 2 One Member Limited Liability Company was established under Decision No. 14/QĐ-HĐQT-CTGTSG dated 29 June 2026 with a registered charter capital of VND 5 billion, of which the Parent Company holds 100% of the ownership interest and voting rights. The Subsidiary is currently in the process of completing the enterprise registration procedures in accordance with applicable laws and regulations.

Except for the event mentioned above, the Board of Management of the Company confirms that there have been no material events occurring after 30 June 2026 up to the date of this report that would require adjustment to the amounts reported in, or disclosure in, the Company's Consolidate interim financial statements.

IV. BOARD OF DIRECTOR, BOARD OF MANEGEMENT, SUPERVISION COMMITTEE AND CHIEF ACCOUNTANT

Pursuant to Resolution No. 01/2026/NQ-ĐHĐCĐ dated 22 April 2026 of the 2026 Annual General Meeting of Shareholders, the members of the Board of Directors, the Supervisory Board, the Board of Management, and the Chief Accountant for the 2026–2031 term of office are as follows:

Full name	Position	Date of appointment	Date of cessation of office
Board of Directors			
Mr. Hoang Ngoc Hung	Chairman	22 April 2026	
Mr. Hoang Anh Giao	Member	22 April 2026	
Mr. Vo Anh Tu	Member	22 April 2026	
Mr. Nguyen Danh Thu	Member	22 April 2026	
Mrs. Thai Thi Thu Thanh	Member	22 April 2026	
Mr. Tran Thanh Hung	Member		22 April 2026
Board of Controllers			
Mr. Nguyen Minh Duc	Head of the Supervisory Board	22 April 2026	
Mr. Nguyen Ngoc Duy	Member	22 April 2026	
Mr. Bui Thong Nhat	Member	22 April 2026	
Board of Management			
Mr. Hoang Anh Giao	General Director	15 June 2026	
Mr. Phan Minh Hai Lang	Deputy General Director	28 June 2021	
Mr. Vo Van Son	Deputy General Director	05 May 2026	
Mr. Vo Anh Tu	Deputy General Director	05 May 2026	
Mr. Nguyen Hoang Thai	Deputy General Director	05 May 2026	
Chief Accountant			
Mrs. Phan Thi Tu Trinh	Chief Accountant	05 May 2026	

According to the list above, none of the members of the Board of Managements, the Board of General Directors, the Board of Supervisory and the Chief Accountant have used the power entrusted to them in managing and operating the Corporation to obtain any benefits other than the usual benefits from holding shares, like other shareholders.

V. AUDITOR

Southern Auditing and Accounting Financial Consultancy Services Co., Ltd. (AASCS) has been selected to review and audit of the Corporation's financial statements.

VI. STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS:

The Board of Management of the Company is responsible for the preparation of Consolidated interim financial statements that honestly and reasonably reflect the Corporation's operating situation, results of business activities and cash flow situation for the financial period ended as at 30 June 2026. In the process of preparing Consolidated interim financial statements, the Board of Management of the Company undertakes to have complied with the following requirements: ❑

- Develop and maintain internal controls that the Board of Management determines are necessary to ensure that the preparation and presentation of Consolidated interim financial statements no longer contain material errors due to fraud or mistakes;
- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and predictions;
- The applicable accounting standards are complied with by the Corporation, without material misrepresentations to the extent that it is necessary to disclose and explain in this financial statement;
- Preparation of financial statements on the basis of business continuity, except in cases where it cannot be assumed that the Corporation will continue to operate its business.

The Board of Management of the Company ensures that the accounting books are kept to reflect the Consolidated interim financial position of the Corporation, with a reasonable and truthful level at any time and to ensure that the Consolidated Interim Financial Statements comply with the applicable regulations of the State. At the same time, it is responsible for ensuring the safety of the Corporation's assets and taking appropriate measures to prevent and detect frauds and other violations.

The Board of Management of the Company undertakes that the Consolidated Interim Financial Statements have honestly and reasonably reflected the financial position of the Corporation ended as at 30 June 2026, the results of business operations and the cash flow situation for the accounting period ending as the same day, in accordance with the standards, Accounting regime of Vietnamese enterprises and compliance with relevant current regulations.

VII. OTHER COMMITMENTS

The Board of Management represents that the Corporation has complied with the information disclosure obligations in accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020, Circular No. 68/2024/TT-BTC dated 18 September 2024, and Circular No. 18/2025/TT-BTC dated 5 February 2025 issued by the Minister of Finance, providing guidance on information disclosure in the securities market.

VIII. APPROVAL OF INTERIM FINANCIAL STATEMENTS

We, the Board of Management of Sai Gon Traffic Construction JSC and the Subsidiary approves the Consolidated Interim Financial Statements for the accounting period ended as at 30 June 2026.

Approved on 18 August 2026

On behalf of the Board of Managements

CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG SÀI GÒN

Hoang Anh Giao
General Director

No. : 732 /BCSX/TC/2026/AASCS

INTERIM FINANCIALS STATEMENT REVIEW REPORT

Dear to: Shareholders, Board of Directors and Board of Managements of Sai Gon Traffic Construction JSC and the Subsidiary

We have reviewed the accompanying Consolidated interim financial statements of Sai Gon Traffic Construction Joint Stock Company and the Subsidiary (the Corporation), prepared on 18 August 2026 and set out on pages 09 to 42. These financial statements comprise the Consolidated Interim Statement of Financial Position as at 30 June 2026, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flows Statement for the accounting period ended on the same day, and the Notes to the Interim Financial Statements.

Responsibilities of the Board of Managements

The Board of Managements of the Company is responsible for preparing and presenting honestly and reasonably interim financial statements in accordance with the Vietnamese accounting standards, the Vietnamese accounting systems for enterprise and legal regulations related to the preparation and presentation of Consolidated interim financial statements and is responsible for the internal control that the Board of Managements determines it is necessary to ensure that the preparation and presentation of Consolidated interim financials statement is free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

It is our responsibility to draw conclusions about our Consolidated interim financial statements based on the results of our review. We have carried out the review work in accordance with The Vietnamese Standard on the review service contract No.2410 - Interim Financial Statement review conducted by the independent auditor.

Consoliated Interim Financial Statement review work includes conducting interviews, primarily interviewing people responsible for financial and accounting matters, and carrying out analysis procedures and other review procedures. A review is substantially narrower than an audit conducted in accordance with Vietnamese auditing standards and therefore does not allow us to achieve the assurance that we will be aware of all material issues that may be discovered in an audit. Accordingly, we do not give an audit opinion.

Conclusion of the Auditor

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Consoliated Interim Financial Statement of the Corporation have not been prepared, in all material respects, to present fairly the financial position as at 30 June 2026, the Consolidated Interim Income Statement and the Consolidated Interim Cash Flows Statement for the accounting period ended as same day, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant legal requirements applicable to the preparation and presentation of interim financial statements.

Ho Chi Minh City, 20 August 2026
Southern Auditing and Accounting Financial Consulting Services Co., Ltd

Nguyen Thi My Ngoc
Deputy General Director
Practicing Auditor Registration Certificate
No. 1091-2023-2669-1

29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

(Complete set)
as at 30 June 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
A. SHORT-TERM ASSETS	**100**		**988,273,686,976**	**1,178,253,527,882**
I. Cash and cash equivalents	**110**	V.01	**158,440,153,324**	**268,355,562,258**
1. Cash	111		103,440,153,324	128,355,562,258
2. Cash equivalents	112		55,000,000,000	140,000,000,000
II. Short-term investments	**120**	V.05	**797,689,196**	**786,380,400**
3. Short-term held-to-maturity investments	123		797,689,196	786,380,400
III. Short-term receivables	**130**		**432,814,129,351**	**756,809,804,070**
1. Short-term trade receivables	131	V.02	279,708,526,130	687,978,711,474
2. Short-term repayments to suppliers	132		188,355,295,263	101,690,957,080
4. Other short-term receivables	135	V.03	21,025,374,393	23,465,201,951
5. Short-term allowances for doubtful debts (*)	136	V.06	(56,275,066,435)	(56,325,066,435)
IV. Inventories	**140**	V.04	**347,641,806,307**	**127,240,476,306**
1. Inventories	141		347,641,806,307	127,240,476,306
V. Current biological assets	**150**		-	-
VI. Other current assets	**160**		**48,579,908,798**	**25,061,304,848**
2. Deductible value added tax	162	V.12	335,338,130	-
3. Taxes and other receivables from the State	163	V.12	48,244,570,668	25,061,304,848
B. LONG-TERM ASSETS	**200**		**271,326,236,238**	**264,899,828,995**
I. Long-term receivables	**210**		**4,175,244,450**	**3,369,196,765**
3. Other long-term receivables	215	V.03	4,175,244,450	3,369,196,765
II. Fixed assets	**220**		**266,910,917,714**	**172,023,390,359**
1. Tangible fixed assets	221	V.07	266,725,667,724	171,776,390,367
- Historical costs	222		494,637,600,855	396,220,212,671
- Accumulated depreciation	223		(227,911,933,131)	(224,443,822,304)
2. Fixed assets of leasing	224		-	-
3. Intangible fixed assets	227	V.08	185,249,990	246,999,992
- Historical costs	228		1,248,691,819	1,248,691,819
- Accumulated depreciation	229		(1,063,441,829)	(1,001,691,827)
III. Non-current biological assets	**230**		-	-
IV. Investment properties	**240**		-	-
V. Long-term assets in progress	**250**		**240,074,074**	**89,507,241,871**
2. Construction in progress	252		240,074,074	89,507,241,871
VI. Long-term investments	**260**		-	-
VI. Other long-term assets	**270**		-	-
TOTAL ASSETS (280=100+200)	**280**		**1,259,599,923,214**	**1,443,153,356,877**

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

(Complete set)
as at 30 June 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
C. LIABILITIES	**300**		**897,768,170,237**	**1,090,042,375,877**
I. Short-term liabilities	**310**		**882,746,135,572**	**1,083,420,341,212**
1. Short-term trade payables	311	V.09	229,971,512,272	398,927,344,369
2. Short-term prepayments from customers	312	V.10	231,363,457,757	278,181,779,634
3. Dividends and profits payable	313	V.11	124,907,840	124,907,840
4. Short-term current taxes and other payables to the State	314	V.12	2,791,264,601	4,667,982,371
5. Payables to employees	315		12,202,131,777	44,858,019,930
8. Short-term unearned revenues	319	V.14	170,769,764,364	95,354,127,852
9. Other short-term payments	320	V.13	180,906,853,145	235,912,889,303
10. Short-term borrowings and finance lease liabilities	321	V.15	27,252,853,584	-
11. Short-term provisions	322		18,065,945,689	18,096,850,689
12. Bonus and welfare fund	323		9,297,444,543	7,296,439,224
II. Long-term liabilities	**330**		**15,022,034,665**	**6,622,034,665**
6. Other long-term payables	338	V.13	920,317,665	920,317,665
7. Long-term borrowings and finance lease liabilities	339	V.15	8,400,000,000	-
12. Science and Technology development fund	344		5,701,717,000	5,701,717,000
D. OWNER'S EQUITY	**400**	V.16	**361,831,752,977**	**353,110,981,000**
1. Owner's equity	411		284,997,640,000	284,997,640,000
- Contributed capital	411a		284,997,640,000	284,997,640,000
2. Share premium	412		711,011,577	711,011,577
8. Development investment fund	418		21,127,524,154	21,127,524,154
10. Undistributed profit after tax and funds	420		54,995,577,246	46,274,805,269
- Undistributed profit after tax brought forward	420a		38,689,270,444	673,413,983
- Undistributed profit after tax for the current year	420b		16,306,306,802	45,601,391,286
TOTAL SOURCES (440 = 300 + 400)	**440**		**1,259,599,923,214**	**1,443,153,356,877**

Approved on 18 August 2026

Prepared by	Chief Accountant	Legal representative General Director
Do Thi Kim Phuong	Phan Thi Tu Trinh	Hoang Anh Giao

M.S.D.N: 0300460907-C.T.C. CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG SÀI GÒN THÀNH PHỐ HỒ CHÍ MINH

B 02 - DN/HN
(Issued in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

CONSOLIDATED INTERIM INCOME STATEMENT

for the accounting period form 01 January to 30 June 2026

Unit: VND

Item	Code	Note	Accumulated from the beginning of the year to the ending of current period	
			Current year	Previous year
1	2	3	4	5
1. Revenues from sales and services rendered	01	VI.01	741,167,140,876	557,461,647,886
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10=01-02)	**10**		**741,167,140,876**	**557,461,647,886**
4. Costs of goods sold	11	VI.02	694,602,801,653	516,887,635,400
5. Gross profit from sales and services rendered (20=10-11)	**20**		**46,564,339,223**	**40,574,012,486**
6. Gain/loss on disposal of investment property	21		-	-
7. Financial income	22	VI.03	2,989,013,609	4,061,703,387
8. Financial expenses	23	VI.04	49,626,790	-
- In which: Interest expenses	*24*		49,626,790	-
9. Selling expenses	25		-	-
10. General administration expenses	26	VI.05	30,298,308,803	26,689,402,454
11. Profit or loss of associates and joint ventures	27		-	-
12. Net profits from operating activities {30=20+(21-22)-(25+26)}	**30**		**19,205,417,239**	**17,946,313,419**
13. Other income	31	VI.06	1,418,527,460	225,086,858
14. Other expenses	32	VI.07	155,054,714	249,281,295
15. Other profits (40=31-32)	**40**		**1,263,472,746**	**(24,194,437)**
16. Total net profit before tax (50=30+40)	**50**		**20,468,889,985**	**17,922,118,982**
17. Current corporate income tax expenses	51		4,162,583,183	3,584,423,797
18. Deferred corporate income tax expenses	52		-	-
19. Profits after enterprise income tax (60=50-51-52)	**60**		**16,306,306,802**	**14,337,695,185**
20. Profit after tax attributable to the parent	**61**		16,306,306,802	14,337,695,185
22. Basic earnings per share (*)	70	VI.08	572	237

Approved on 18 August 2026

Prepared by	Chief Accoutant	Legal representative General Director
Do Thi Kim Phuong	Phan Thi Tu Trinh	Hoang Anh Giao

CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG SÀI GÒN
M.S.D.N: 0300460907-C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

CONSOLIDATED INTERIM CASH FLOWS STATEMENT

(Indirect method)

for the accounting period form 01 January to 30 June 2026

Unit: VND

Item	Code	Note	Accumulated from the beginning of the year to the ending of current period	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	**01**		**20,468,889,985**	**17,922,118,982**
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		11,674,761,909	9,361,100,670
- Provision	03		(50,000,000)	(781,800,198)
- Gains (losses) on investing activities	05		(3,980,617,690)	(4,061,703,387)
- Interest expenses	06		49,626,790	-
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	**08**		**28,162,660,994**	**22,439,716,067**
- Increase (decrease) in receivables	09		277,521,005,627	127,044,567,014
- Increase (decrease) in inventories	10		(220,401,330,001)	(166,417,060,124)
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		(185,950,944,088)	50,454,114,717
- Increase (decrease) in prepaid expenses	12		-	3,488,712,600
- Increase (decrease) in trading securities	13		-	-
- Interest paid	14		(49,626,790)	-
- Corporate income tax paid	15		(6,058,098,341)	(6,605,977,563)
- Other receipts for operating activities	16		-	225,086,858
- Other payments for operating activities	17		(5,502,010,106)	(4,819,092,837)
Net cash flows from operating activities	**20**		**(112,278,342,705)**	**25,810,066,732**
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(36,915,202,774)	(13,251,321,240)
2. Proceeds from disposals of fixed assets and other long-term assets	22		647,578,148	-
3. Loans and purchase of debt instruments from other entities	23		(11,308,796)	(10,987,839)
4. Collection of loans and repurchase of debt instruments of other entities	24		-	-
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		2,989,013,609	4,061,703,387
Net cash flows from investing activities	**30**		**(33,289,919,813)**	**(9,200,605,692)**

CONSOLIDATED INTERIM CASH FLOWS STATEMENT

(Indirect method)

for the accounting period form 01 January to 30 June 2026

Unit: VND

Item	Code	Note	Accumulated from the beginning of the year to the ending of current period	
			Current year	Previous year
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayments of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		35,652,853,584	-
4. Repayment of principal	34		-	-
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		-	-
Net cash flows from financial activities	**40**		**35,652,853,584**	-
Net cash flows during the period (50=20+30+40)	**50**		**(109,915,408,934)**	**16,609,461,040**
Cash and cash equivalents at the beginning of the period	**60**		**268,355,562,258**	**275,294,798,548**
Effect of exchange rate fluctuations on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**		**158,440,153,324**	**291,904,259,588**

Approved on 18 August 2026

Prepared by	Chief Accountant	Legal representative General Director
Do Thi Kim Phuong	Phan Thi Tu Trinh	Hoang Anh Giao

M.S.D.N: 0300460907 CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG SÀI GÒN THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the accounting period form 01 January to 30 June 2026

I COMPANY INFORMATIONS

1 Information of ownership

Sai Gon Traffic Construction JSC and the Subsidi, formerly known as Sai Gon Trafice Construction Works One Member Limited Liability Company, was established under the Enterprise Registration Certificate No. 0300460907 dated 26 August 2010, ssued by the Department of Planning and Investment of Ho Chi Minh City.

The Company was converted from a State-owned enterprise into a joint stock company pursuant to Decision No. 6769/QĐ-UBND dated 10 December 2015 issued by the Ho Chi Minh City People's Committee. It was granted Enterprise Registration Certificate No. 0300460907, initially issued on 5 May 2016 and most recently amended for the 14th time on 26 August 2025 by the Ho Chi Minh City Department of Finance. The State capital contribution is represented by Ho Chi Minh City Finance and Investment State-owned Company (HFIC).

Head office: 476 Huynh Tan Phat St, Tan Thuan Ward, Ho Chi Minh City
The chartered capital: 284,997,640,000 VND

2 Fields

- Public service: Management and maintenance of road traffic infrastructure in Ho Chi Minh City, maintenance of inland waterway works.,
- Business projects: Construction of traffic works, water supply, drainage, electricity; post office, irrigation.,
- Construction materials business: Production and trading of hot asphalt concrete and asphalt emulsion…

3 Business lines

- Public utility activities: Maintenance and repair of traffic works; Maintenance and repair of waterway works; Maintenance and repair of irrigation works, trees, lighting, drainage bridges, wastewater treatment (Industry code 4390 - main)
- Real estate business, office rental, warehouse business, parking services; Leasing, operating, managing residential houses and land; Leasing, operating, managing non-residential houses and land; Other real estate business (Industry code 6810)
- Construction of dredging works, environmental treatment, wastewater (Industry code 3700)
- 2- and 4-wheels car wash services, Maintenance and repair of cars and other motor vehicles (Industry code 4520)
- Planting other perennial plants; Propagating and caring for annual seedlings; Quarrying of stone, sand, gravel, clay (Industry codes 0129, 0131, 0810)
- Printing, Services related to printing (Industry codes 1811, 1812)
- Production of metal components; Mechanical processing; metal treatment and coating; Production of other metal products not elsewhere classified (Industry codes 2511, 2592, 2599)
- Construction of traffic works; wharves; water supply and drainage, civil works; industrial; electricity; lighting; post office; trees and hydraulic works. Construction of irrigation works (Industry code 4299)
- Transport of goods by road, transport of goods by car (Industry code 4933)
- Architectural and technical consulting activities: Consulting on construction of traffic works of groups B and C, consulting on water supply and drainage works, technical infrastructure (Industry code 7110)
- Buying and selling specialized construction materials, traffic signals of groups B & C, consulting on water supply and drainage works (Industry code 4663)

- Production of billboards for traffic safety propaganda (not operating at headquarters) (Industry code 7310)
- Construction of railway and road works (Industry code 4211; 4212)
- Transport of goods by inland waterway (Industry code 5022)
- Construction of all types of houses: construction of factories, civil construction (Industry code 4102)
- Demolition: demolition of construction works (Industry code 4311)
- Site preparation: levelling, site preparation (Industry code 4312)
- Collection of non-hazardous waste, hazardous waste (Industry code 3811, 3812)
- Rental of machinery, equipment and other tangible items: Rental of motorbikes, construction equipment (Industry code 7730).
- Architectural activities and related technical consultancy: Testing, quality inspection of construction works, construction materials (Industry code 7110).
- Hot asphalt concrete production floor, commercial concrete production, concrete mixing plant, emulsion production, traffic signal production (Industry code 2395, 1920, 2790).
- Road service fee collection service; Management and supervision of operating houses and toll stations (Industry Code 5225)
- Regulation, control, clearance, obstacles, anti-collision and ensuring safety of inland waterway traffic; Inland waterway pilotage activities (Industry Code 5222)

4 Ordinary course of business : 12 months

5 Characteristics of the Company's activities in the period affecting financial statements

The Company primarily performs contracts for the provision of public utility products and services and the construction of projects funded by the State budget. Therefore, the settlement and finalisation process may take an extended period of time. The settlement value may be affected by changes in the State's management policies, which may consequently affect the Company's operating results.

During the reporting period, as a result of the administrative reorganization under which Ba Ria–Vung Tau Province and Binh Duong Province were merged into Ho Chi Minh City, the Company's market for the maintenance and repair of transportation infrastructure was correspondingly expanded. This was the primary factor contributing to the increase in the Company's revenue during the reporting period. At the same time, the expansion has posed significant challenges to the Company's Board of Management in terms of management and operational oversight for the 2026–2031 term of office.

6 Company's structure:

Total number of subsidiaries : 01
+ Number of consolidated subsidiaries : 01

Subsidiaries company

Company	Address	Voting rights ratio	Benefit ratio
- Traffic Construction No. 1 Limited liability Company	- 476 Huynh Tan Phat St, Tan Thuan Ward, Ho Chi Minh City	100.00%	100.00%

Dependent accounting units:

The Company has one subsidiary, 14 dependent enterprises, 3 business locations, and the Company's Office, which centrally manages the operations of the entire Company.

7 Number of employees at the end of the reporting period

The number of employees at the end of the accounting period: 552 persons;

8 Statement on the comparability of financial statement information

Except as otherwise disclosed, the comparative information as at 1 January 2026 has been carried forward from the figures presented in the Company's separate financial statements as at and for the year ended 31 December 2025.

The comparative figures have been reclassified in accordance with the guidance provided in Circular No. 99/2025/TT-BTC. Details are presented in Section IX.2.

II ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1 Accounting period

Fiscal year of Company is from 01 January to 31 December.

2 Accounting currency

Vietnam dong - VND

III ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1 Accounting system

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Accounting Regime for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on the Accounting Regime for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and the circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applies to annual accounting periods beginning on or after 1 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the preparation and presentation of consolidated financial statements. Circular 43 is effective from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The Group has adopted the relevant requirements of Circular 99 and Circular 43 from 1 January 2026 on a non-retrospective basis, with certain corresponding line items reclassified, except where otherwise specifically provided for by Circular 99 and Circular 43.

2 Declaration of adherence to Accounting Standards and Accounting system

The Company has applied the Vietnamese Accounting Standards and related guidance documents issued by the State. The financial statements have been prepared and presented in accordance with the provisions of the standards, the guiding circulars, and the applicable accounting regime currently in force.

IV ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND APPLICABLE RELEVANT LEGAL REGULATIONS

1 Basis of consolidation

a. Subsidiaries

Subsidiaries are entities controlled by the Group. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

b. Non-controlling shareholder interests

Non-controlling shareholders interest are determined in proportion to the ownership of the non-controlled shareholder in the net assets of the acquirer at the date of acquisition.

The Group's divestment in a subsidiary does not result in the loss of control of the accountant in the same manner as equity transactions. The difference between the change in the Group's share of the net assets of the subsidiary and the proceeds or proceeds from the divestment of the subsidiary is recognized in profit under the taxation under the owner's equity.

c. Take over control

When the Group loses control of a subsidiary, the Group ceases to recognize its subsidiaries' assets and liabilities as well as the interests of uncontrolled shareholders and other equity items. Any gain or loss arising from the event is recognized in the consolidated income statement. After the divestment, the remaining interest in the previous subsidiary (if any) is recognized at the carrying amount of the investment in the separate financial statements of the parent after adjustment is made. Equity ratios for changes in equity from the date of acquisition if the Group has significant influence over the investee, or at the cost of the remaining investment if it is no longer affected. substantial.

d. Transactions are excluded from consolidation

Group balances and unrealized gains and losses on intra-group transactions are eliminated in preparing the consolidated financial statements. Unrealized gains and losses arising from transactions with equity accounted investees accounted for under the equity method are deducted from the investment to the extent of the Group's interest in the investee. .

e. Business consolidated

Business consolidations are accounted for by the purchase price method at the date of purchase, which is the date on which control transfers to the Group. Control exists when the Group has the right to govern the Financial policies and operations of the Entity in order to derive economic benefits from its activities. The assessment of control taking into account potential voting rights is possible at the present time.

2 Cash and cash equivalents

a. Principles for recognition of funds

The funds are the full amount available to the Company at the time of reporting, including: cash at the fund, demand bank deposits and funds in transit.

b. Principle of recognition of cash equivalents

Cash equivalents are investments whose remaining recovery period is not more than 3 months from the date of investment that are readily convertible into a specified amount of money and there is no risk of conversion into money from the date of purchase of such investment at the time of preparation of the Financial Statements.

3 Accounting rules for financial investments

Are investments outside the enterprise for the purpose of rational use of capital to improve the operational efficiency of the enterprise such as: investment in capital contribution to subsidiaries, joint ventures, associates, securities investments and other financial investments ...

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

- Investments with a residual recovery term of not more than 12 months or in 1 production and business cycle are classified as short-term.
- Investments with a residual recovery term of 12 months or more or more than 1 production and business cycle are classified as long-term.

a. Held-to-maturity investments

Held-to-maturity investments do not include bonds and debt instruments held for trading purposes. Held-to-maturity investments comprise term deposits with banks (with a remaining maturity of more than three months), Treasury bills, promissory notes, bonds, redeemable preference shares for which the issuer is obliged to repurchase the shares at a specified future date, loans held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments.

Allowance for impairment of held-to-maturity investments

For held-to-maturity investments for which no allowance has been made in accordance with applicable regulations, the Company assesses their recoverability. Where there is objective evidence that part or all of an investment may not be recoverable, the estimated loss is recognised in finance expenses for the period. The allowance is recognised or reversed at the reporting date. Where the amount of the loss cannot be measured reliably, the carrying amount of the investment is not reduced. Instead, appropriate disclosure is made in the Notes to the Financial Statements regarding the recoverability of the investment.

b. Investments in subsidiaries, joint ventures, affiliations, and co-controlled businesses

The investment in subsidiaries, affiliates is accounted for according to the original price method. Net profit divided from subsidiaries, affiliates arising after the date of investment is recognized in financial revenues for the period. Other divided amounts (in addition to net profit) are considered the share of recovery of investments and are recognized as deductions from the principal price of investments.

Provision for loss of investment in another entity:

Losses incurred by subsidiaries, joint ventures, associates resulting in the investor potentially losing capital or provisions due to impairment of the value of these investments. The appropriation or refund of this provision is made at the time of drawing up the Financial Statements for each investment and is recognized in the financial expenses for the period.

4 Accounting rules for receivables

Receivables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

The classification of receivables must be managed as bellows:

- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non trade receivables and do not related to trading activities.

For the preparation of financial statements, the receivables must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

Allowance for doubtful receivables

Allowance for doubtful receivables is recognised for receivables considered doubtful at the time the financial statements are prepared. The allowance is established or reversed at the reporting date and recognised in administrative expenses for the reporting period. For long-outstanding doubtful receivables where the Company has exhausted all reasonable collection measures but remains unable to recover the debts, and the debtors are determined to have no ability to settle their obligations, the Company may dispose of such receivables through the sale of debts to a debt trading company or write off the doubtful receivables from its accounting records, in accordance with applicable laws and the Company's Charter.

5 Rules for recording inventories

a. Principles for the recognition of inventories;

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value represents the estimated selling price minus the estimated selling expenses.

b. Method for determining the cost of inventories;

The cost of ending inventories is determined using the first-in, first-out (FIFO) method.

c. Inventory accounting method;

Inventories are accounted for using the perpetual inventory method.

6 Accounting principles and depreciation of property, plant and equipment, intangible assets, finance lease assets and investment property

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

During the course of use, the Company charges depreciation of property, plant and equipment to operating expenses for assets used in production and business activities. In respect of intangible assets, amortisation is recognised only for land use rights with a definite term.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follow:

- Buildings and structures	05 - 50	years
- Machinery, equipment	08 - 15	years
- Transportation equipment	06 - 10	years
- Management equipment	03 - 06	years
- Other assets	04	years
- Intangible assets and other assets	03 - 06	years

7 Prepaid expenses

The calculation and allocation to expense to each accounting period based on the nature, level of each prepaid expense to determine the allocation method properly and consistently.

Prepaid expenses are monitored according to each term of expenses which incurred and distributed into objects bear the cost of each accounting period and the remain is not amortized to expense.

Prepaid expenses are classified as follows:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term

8 Payables

Payables are tracked in detail for the remaining payment period of the payables, payables, type of currency payable and other factors required by the Company.

The classification of payables is based on the following principles:

- Payables to suppliers: Trade payables arising from purchases of goods, services, assets and liabilities when imported through a trustee;

- Intercompany payables: Payables between subordinate units and dependent subordinate units not having dependent legal entity status;

- Other payables: Non-commercial payables, not related to purchase, sale or supply of goods or services.

Payables are classified as follows:

- Payables related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.

- Payables related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term

9 Accounting principles for dividends and profit distribution payable

The Company recognises dividends and profit distribution payable at the date on which it no longer has the discretion to avoid the obligation to pay dividends or distribute profits to its shareholders or capital contributors in accordance with the applicable laws. Depending on the type of enterprise, the timing for recognising and paying dividends or profit distributions is determined as follows:

- For enterprises subject to the laws and regulations on securities, the date on which the investee no longer has the discretion to avoid the payment of dividends shall be determined in accordance with the applicable securities regulations.

- For all other enterprises, the date on which the investee no longer has the discretion to avoid the payment of dividends shall be determined in accordance with the Law on Enterprises and the Company's Charter.

10 Accrued expenses

Liabilities for goods and services received from suppliers, or goods and services provided to customers during the reporting period but not yet settled due to the absence of invoices or incomplete supporting accounting documentation, as well as amounts payable to employees, are accrued and recognised as operating expenses in the reporting period. This accounting treatment ensures that the actual settlement of such obligations in subsequent periods does not result in significant fluctuations in operating expenses and complies with the matching principle between revenues and expenses. Accrued expenses are measured based on careful estimates supported by reasonable and reliable evidence. When the actual expenses are subsequently incurred, any difference between the accrued amount and the actual amount is recognised through an adjustment to the corresponding expense.

11 Accounting principles for deferred revenue

Deferred revenue comprises unearned revenue, including amounts received in advance from customers for one or more accounting periods in respect of the lease of assets; interest received in advance on loans granted or debt instruments acquired; the difference between the selling price under deferred or instalment payment terms and the cash selling price; and revenue relating to goods or services to be provided, or discounts and rebates to be granted to customers under customer loyalty programmes.

Outstanding balances of deferred revenue denominated in foreign currencies as at the end of the financial year are not retranslated at the reporting date unless there is objective evidence that the Company will be required to refund such advance receipts to customers in the respective foreign currencies.

12 Accounting principles for provisions

Provisions are recognised when all of the following conditions are satisfied:

- The Company has a present obligation (legal or constructive) as a result of a past event;

- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

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

A provision for restructuring costs is recognised only when the recognition criteria for provisions prescribed by the Accounting Standard "Provisions, Contingent Liabilities and Contingent Assets" are satisfied.

Provisions are recognised or reversed at the reporting date in accordance with applicable regulations. Upon initial recognition, provisions are recorded as administrative expenses. However, provisions for product and goods warranties are recognised as selling expenses, while provisions for construction warranty costs are recognised as manufacturing overhead costs. Any reversal of such provisions is recognised as other income.

Only expenditures directly related to the original provision are charged against that provision.

13 Borrowings and capitalizing borrowings

Borrowings in the form of bonds issued or preference shares issued that contain mandatory redemption provisions requiring the issuer to redeem the instruments at a specified future date are not presented under this line item.

Classification of loans and liabilities for financial lease when preparing financial statements according to the following principles:

- Loans, financial lease liabilities with a remaining repayment term of not more than 12 months are classified as short-term.
- Loans, financial lease liabilities with a remaining repayment term of more than 12 months are classified as long-term.

At the time of preparing the financial statements, the Company reassessed the balance of foreign currency-based loans and lease debts at the foreign currency selling rate of the commercial bank where the Company has loan transactions.

14 Accounting principles for the recognition and capitalisation of borrowing costs

Borrowing costs directly attributable to borrowings are recognised as finance expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of assets under construction, which are capitalised as part of the cost of those assets when the recognition criteria prescribed in the Accounting Standard "Borrowing Costs" are satisfied.

15 Owner's equity

a. Contributed capital, capital surplus , conversion options on convertible bonds, other capital

The owner's investment capital is recorded according to the actual capital contributed by the owner and is monitored in detail for each organization and individual participating in capital contribution.

The share capital contribution of shareholders is recorded at the actual price of issuing shares, but is reflected in two separate indicators:

- The owner's contributed capital is recognized at par value of the shares;

- The share capital surplus is recognized according to the larger or lesser difference between the actual price of the share issuance and the par value. In addition, a surplus of share capital is also recognized according to the larger or lesser difference between the actual price of the issue and the par value of the shares when reissuing treasury shares.

In addition, share premium is recognised as the difference between the actual reissuance price and the par value of treasury shares upon their reissuance, whether such difference is positive or negative.

b. Undistributed earnings

Undistributed earnings is the profit of business operations after deduction (-) regulated items due to apply a change in accounting retrospectively or to make a retrospective restatement to correct materiality previous year.

The distribution of the Company's operating profit shall be carried out in accordance with the prevailing financial regulations and policies.

The Parent Company shall distribute profits to its shareholders only to the extent that such distribution does not exceed the retained earnings presented in the consolidated financial statements after eliminating the effects of gains arising from bargain purchases. Where the retained earnings presented in the consolidated financial statements exceed those presented in the Parent Company's separate financial statements, and the amount of profits approved for distribution exceeds the retained earnings available in the Parent Company's separate financial statements, the Parent Company shall make such distribution only after the relevant profits have been remitted by its subsidiaries to the Parent Company.

When distributing profits, it is necessary to consider non-monetary items located in undistributed after-tax profits that may affect cash flow and the ability to pay dividends and profits of the company.

16 Principles and methods for revenue and other income recognition

a. Revenue from the Sale of Goods and the Rendering of Services

Revenue from the Sale of Goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

. The significant risks and rewards of ownership of the goods have been transferred to the buyer;

. The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

. The amount of revenue can be measured reliably;

. It is probable that the economic benefits associated with the transaction will flow to the Company;

. The costs incurred or to be incurred in respect of the transaction can be measured reliably.

+ Revenue from The Rendering of Services

Revenue from the rendering of services is recognised when all of the following conditions are satisfied:

. The amount of revenue can be measured reliably;

. It is probable that the economic benefits associated with the transaction will flow to the Company;

. The stage of completion of the transaction at the reporting date can be measured reliably;

. The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Construction Contract Revenue

Revenue from construction contracts is recognised under either of the following circumstances:

- Where a construction contract provides for payments based on the planned progress schedule, revenue is recognised by reference to the stage of completion of the contract activity at the reporting date, provided that the outcome of the contract can be estimated reliably. The stage of completion is determined by the contractor.

- Where a construction contract provides for payments based on the value of work performed, revenue is recognised by reference to the stage of completion certified by the customer, provided that the outcome of the contract can be estimated reliably and the completed work has been confirmed by the customer.

Where the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that are probable of recovery.

b. Financial income

Finance income comprises interest income, royalty income, dividends, profit distributions, and other finance income. Interest income arising from loans, deferred payment sales, and instalment sales is recognised when its collection is probable and the related loan principal or outstanding receivable is not classified as overdue and requiring an allowance for doubtful debts. Dividend income is recognised when the Company's right to receive the dividend has been established.

c. Other income

Other income includes income other than the company's production and business activities: sale, liquidation of Fixed assets; fines imposed by the client for breach of contract; third-party compensation to compensate for lost property; revenues from bad debts that have been processed for write-off; liabilities that do not identify the owner; income from gifts, gifts in money, in kind ...

17 Revenue deductions

Revenue from construction activities is adjusted downward upon receipt of the decision approving the final settlement, resulting in a reduction in the completed construction costs, from the Investor and the competent authorities.

18 Costs of goods sold

Cost of sales comprises the cost of products, goods, services, and investment properties sold; the production cost of construction contracts completed and sold during the reporting period; and costs directly attributable to investment property operations, together with other related costs.

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labour and general production cost is not allowed to record to production cost but allowed to record to cost of good sold after deduction of compensation (if any), even these finished goods are not sold.

19 Financial expenses

Finance costs comprise expenses incurred in financial activities, including costs and losses arising from financial investments; borrowing costs; costs relating to investments in joint ventures and associates; losses on the disposal of securities; allowances for diminution in the value of trading securities; allowances for impairment of investments in other entities; losses arising from the sale of foreign currencies; foreign exchange losses; and other finance-related expenses.

20 Selling and general administration expenses

Administrative expense reflects the general expense of the company, including: labour cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business licence tax; bad debt provision; outsourcing expense and other cash expenses...

Selling expenses and administrative expenses are allocated to the Company's business segments based on revenue or profit.

21 Principles and methods for recognition of current and referred Corporate Income Tax expense

Current corporate income tax expense represents the amount of corporate income tax payable for the year, determined on the basis of taxable income and the prevailing corporate income tax rate.

Deferred corporate income tax expense represents the amount of corporate income tax expected to be payable in future periods arising from:

- The recognition of deferred tax liabilities during the year;
- The reversal of deferred tax assets recognised in prior years.

22 Segment information

The division by business sector is a separately identifiable part involved in the production or delivery of products and services and has different risks and economic benefits than other business divisions.

A geographical division is a separately identifiable part that is involved in the production or delivery of products and services within a particular economic environment and has different economic risks and benefits than business divisions in other economic environments.

Segment Reporting by Geographical Areas

On 30 June 2026, the Company operated solely from its head office located in Ho Chi Minh City. Accordingly, no geographical segment information has been presented.

Segment Reporting by Business Segments

	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
- Revenue from Road Transport Infrastructure Management and Maintenance Services	120,597,232,126	164,257,242,564
- Revenue from Construction Services	592,896,152,348	380,691,771,112
- Revenue from Hot Mix Asphalt Production	27,673,756,402	12,512,634,210
Total	**741,167,140,876**	**557,461,647,886**

23 Financial Instruments

Pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, pending the issuance of Accounting Standards on Financial Instruments and related implementation guidance, the Company's Board of Management has decided not to present and disclose information relating to financial instruments in accordance with Circular No. 210/2009/TT-BTC in the Company's financial statements.

V SUPPLEMENTARY INFORMATION TO ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

Unit: VND

01 Cash and cash equivalents

	Closing balance	Opening balance
- Cash on hand	**342,349,841**	**699,617,001**
The Head office	308,067,602	675,594,550
Dependent enterprises	33,685,809	23,519,630
Subsidiary	596,430	502,821
- Cash in banks	**103,097,803,483**	**127,655,945,257**
The Head office	***93,967,502,637***	***118,952,679,564***
BIDV - Ho Chi Minh city Branch	33,742,364,574	67,204,941,903
An Binh Bank - Ho Chi Minh city Branch	119,487,141	120,218,607
VCB - Tay Sai Gon Branch	85,879,374	86,258,380
VCB - Sai Gon Branch	109,578,407	239,060,799
Agri bank - Branch No. 5	38,603,718,228	29,101,253,854
Military Bank - Bac Sai Gon branch	17,776,387,541	14,636,459,985
VIB bank	3,421,263,404	7,455,662,068
Techcombank	108,823,968	108,823,968
Dependent enterprises	***3,535,236,565***	***1,359,406,333***
BIDV - Ho Chi Minh city Branch	498,830,372	482,382,488
Military Bank - Bac Sai Gon branch	3,036,406,193	877,023,845
Subsidiary	***5,595,064,281***	***7,343,859,360***
BIDV - Ho Chi Minh city Branch	140,682,755	5,780,635,138
Military Bank - Bac Sai Gon branch	5,202,366,228	1,241,334,488
ACB	252,015,298	321,889,734
- Cash equivalents (*)	**55,000,000,000**	**140,000,000,000**
BIDV - Ho Chi Minh city Branch	30,000,000,000	70,000,000,000
Military Bank - Bac Sai Gon branch	10,000,000,000	70,000,000,000
VIB bank	15,000,000,000	-
Total	**158,440,153,324**	**268,355,562,258**

02 Trade receivables

	Closing balance		Opening balance	
	Value	**Provision**	**Value**	**Provision**
a. Short-term trade receivables				
The parent company	***268,149,883,477***	***14,480,239,337***	***617,697,750,959***	***14,480,239,337***
- HCM Center for Traffic Management and Technical Infrastructure	30,940,076,618	-	286,569,555,510	-
- Waterway management center	4,846,026,000	-	19,867,625,213	-
- Transportation Works Construction Investment Project Management Authority	30,359,098,087	4,168,040,734	57,133,507,288	4,168,040,734
- Phat Dat Real Estate Development Corporation	33,132,543,198	10,312,198,603	33,132,543,198	10,312,198,603
- HCM city Ferry Bridge Construction JSC	25,515,742,042	-	5,634,086,852	-
- Others	143,356,397,532	-	215,360,432,898	-
The subsidiary company	***11,558,642,653***	-	***70,280,960,515***	-
- CIEC Toan Cau JSC	5,018,206,298	-	-	-
- Urban Traffic Management and Operations Center	1,919,163,656	-	-	-
- Road Transport Infrastructure Management Center	-	-	53,917,647,223	-
- Tran Le Investment and Construction Consulting Co., Ltd	-	-	355,035,584	-
- Ba Ria - Vung Tau Province Technical Infrastructure Management	-	-	9,444,425,010	-
- Others	4,621,272,699	-	6,563,852,698	-
Total	**279,708,526,130**	**14,480,239,337**	**687,978,711,474**	**14,480,239,337**

b. Long-term trade receivables

03 Other receivables

	Closing balance		Opening balance	
	Value	**Provision**	**Value**	**Provision**
a. Short-terms				
- Advances	**803,681,343**	-	**807,429,468**	-
- The Head office	**10,104,120,421**	**5,597,189,853**	**8,610,438,950**	**5,647,189,853**
+ XNDB 4	1,185,994,938	1,185,994,938	1,185,994,938	1,185,994,938
+ XNDB 7	4,411,194,915	4,411,194,915	4,461,194,915	4,461,194,915
+ Accrued interest income	44,875,089	-	128,979,452	-
+ Others	4,462,055,479	-	2,834,269,645	-
- The subsidiary	**4,395,925,323**	-	**8,356,932,078**	-
+ Advances	26,000,000	-	-	-
+ Deposits and collateral received	2,228,935,267	-	6,343,720,105	-
+ Others	2,140,990,056	-	2,013,211,973	-
- Dependent enterprises.	**5,721,647,306**	-	**5,690,401,455**	-
+ XNDB1	4,745,790,008	-	3,736,107,067	-
+ XNDB4	30,335,235	-	31,186,067	-
+ XNDB6	77,453,840	-	117,782,564	-
+ XNCT2	9,298,641	-	6,973,618	-
+ XNCT3	19,831,875	-	25,203,344	-
+ XNCT5	107,851,447	-	980,554,357	-
+ XNCT6	174,292,016	-	46,814,638	-
+ XNCT8	38,995,052	-	153,787,568	-
+ XNCT10	126,072,727	-	259,021,434	-
+ XNSX-LD THGT	109,844,830	-	117,390,858	-
+ XNSX BTNN	42,922,980	-	58,223,815	-
+ XNCT HTGT	3,963,540	-	3,652,254	-
+ XNCTTN	234,995,115	-	153,703,871	-
Total	**21,025,374,393**	**5,597,189,853**	**23,465,201,951**	**5,647,189,853**
b. Long-terms				
- Deposits and collaterals	**4,175,244,450**	-	**3,369,196,765**	-
. Waterway Management	*564,560,150*	-	*335,924,000*	-
. Road Management	*3,247,504,769*	-	*2,670,093,234*	-
. Public Transport Management Center	*56,379,531*	-	*56,379,531*	-
. Power Long Thanh	*6,800,000*	-	*6,800,000*	-
. Hong An Bridge and Road Construction Execution Trading Services Co., Ltd.	*300,000,000*	-	*300,000,000*	-
Total	**4,175,244,450**	-	**3,369,196,765**	-

04 Inventories

	Closing balance		Opening balance	
	Historical cost	**Provision**	**Historical cost**	**Provision**
- Raw materials	134,268,148,013	-	76,218,519,745	-
- Tools & supplies	11,150,609	-	10,972,908	-
- Work in progress	213,362,507,685	-	51,010,983,653	-
Total	**347,641,806,307**	-	**127,240,476,306**	-

05 Financial investments

Held to maturity investments

Items	Closing balance			Opening balance		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Short-terms						
- BIDV	797,689,196	797,689,196	-	786,380,400	786,380,400	-
Total	**797,689,196**	**797,689,196**	**-**	**786,380,400**	**786,380,400**	**-**
Long-terms	-	-	-	-	-	-

06 Short-term allowances for doubtful debts

	Closing balance		Opening balance	
	Principal amount	Provision	Principal amount	Provision
+ Saigon Water Corporation - One Member Limited Liability Company	582,589,683	582,589,683	582,589,683	582,589,683
+ Water supply sewerage construction and investment JSC (Wasaco)	90,106,278	90,106,278	90,106,278	90,106,278
+ An Cuong Co., Ltd	267,581,500	267,581,500	267,581,500	267,581,500
+ Gia Dinh water supply JSC	211,595,335	211,595,335	211,595,335	211,595,335
+ Transportation Works Construction Investment Project Management Authority of HCM City.	5,178,297,048	4,168,040,734	5,178,297,048	4,168,040,734
+ Phat Dat Real Estate Development Corporation	10,312,198,603	10,312,198,603	10,312,198,603	10,312,198,603
+ XNDB 4	1,928,349,204	1,928,349,204	1,928,349,204	1,928,349,204
+ XNDB 7	4,411,194,915	4,411,194,915	4,461,194,915	4,461,194,915
+ Civil Engineering Construction JSC No 60	523,598,000	523,598,000	523,598,000	523,598,000
+ Others	36,698,942,037	33,779,812,183	36,698,942,037	33,779,812,183
Total	**60,204,452,603**	**56,275,066,435**	**60,254,452,603**	**56,325,066,435**

07 Increase, decrease in Tangible fixed assets

Items	Buildings and structures	Machinery, equipment	Transportation equipment	Office equipment	Total
Historical cost					
Opening balance	**71,708,464,552**	**199,685,160,181**	**122,510,067,119**	**2,316,520,819**	**396,220,212,671**
- Purchase	8,527,272,135	6,650,643,730	1,840,996,000	-	17,018,911,865
- Completed construction in progress	14,827,694,948	74,030,497,266	685,185,185	-	89,543,377,399
- Other additions	-	-	107,889,091	-	107,889,091
- Thanh lý, nhượng bán	-	(8,144,901,080)	-	-	(8,144,901,080)
- Disposals	-	(107,889,091)	-	-	(107,889,091)
Closing balance	**95,063,431,635**	**272,113,511,006**	**125,144,137,395**	**2,316,520,819**	**494,637,600,855**
Accumulated depreciation					
Opening balance	**12,967,289,584**	**135,003,202,000**	**75,069,175,950**	**1,404,154,770**	**224,443,822,304**
- Depreciation	1,085,636,927	5,559,649,175	4,855,759,454	111,966,351	11,613,011,907
- Other additions	-	-	107,889,091	-	107,889,091
- Disposals	-	(8,144,901,080)	-	-	(8,144,901,080)
- Disposals	-	(107,889,091)	-	-	(107,889,091)
Closing balance	**14,052,926,511**	**132,310,061,004**	**80,032,824,495**	**1,516,121,121**	**227,911,933,131**
Residual value					
- Opening balance	58,741,174,968	64,681,958,181	47,440,891,169	912,366,049	**171,776,390,367**
- Closing balance	81,010,505,124	139,803,450,002	45,111,312,900	800,399,698	**266,725,667,724**

	Closing balance	Opening balance
- Detailed information on individual items of property, plant and equipment currently in use and those disposed of through liquidation, sale or transfer during the year, each representing 10% or more of the total carrying amount of property, plant and equipment:	141,719,511,897	141,719,511,897
Head Office of Sai Gon Traffic Construction Joint Stock Company	67,471,835,204	67,471,835,204
240-ton-per-hour Hot Mix Asphalt Production Line	74,247,676,693	74,247,676,693

08 Increase, decrease in Intangible fixed assets

Items	Land use rights	Copyrights	Computer software	Others	Total
Historical cost					
Opening balance	-	146,129,900	992,056,103	110,505,816	1,248,691,819
Closing balance	-	146,129,900	992,056,103	110,505,816	1,248,691,819
Accumulated depreciation					
Opening balance	-	146,129,900	745,056,111	110,505,816	1,001,691,827
- Depreciation	-	-	61,750,002	-	61,750,002
Closing balance	-	146,129,900	806,806,113	110,505,816	1,063,441,829
Residual value					
- Opening balance	-	-	246,999,992	-	**246,999,992**
- Closing balance	-	-	185,249,990	-	**185,249,990**

	Closing balance	Opening balance
- Detailed information on individual items of intangible assets currently in use and those disposed of through liquidation, sale or transfer during the year, each representing 10% or more of the total carrying amount of intangible assets:	958,648,503	958,648,503
Computer Software	125,118,603	125,118,603
ISO 9001:2000 Quality Management System	146,129,900	146,129,900
Contract and Project Management Software	193,400,000	193,400,000
Road Patrol Management Software	494,000,000	494,000,000
- Intangible assets that have been fully amortised but are still in use at the year-end:	754,691,819	754,691,819

9 Trade payables

	Closing balance	Opening balance
a. Short-term trade payables		
The Head office	***65,537,372,200***	***112,583,515,758***
- Traffic Construction No. 1 Limited liability Company	-	-
- Asphalt Supply Company Limited	14,222,114,568	-
- International Trading and Investment Construction JSC	9,461,280,960	8,975,211,480
- Công ty TNHH Nhựa đường Petrolimex CN	-	14,719,794,120
- Trading and Transport Materials Import Export JSC (TRATIMEX)	2,982,269,880	14,391,628,560
- Dinh Phuong Nam Co., Ltd	2,869,596,006	5,167,439,820
- Hong An Bridge and Road Construction Execution Trading Services Co., Ltd.	1,508,868,000	23,199,270,163
- Anh Duong Trading Construction Co., Ltd	12,680,903,700	4,898,577,600
- Dai Dong Hai Investment Construction JSC	10,593,439,562	-
- VIPEC Specialized Equipment and Vehicles JSC	-	10,738,980,000
- Dong Phuong Construction and Trading Co., Ltd	-	18,697,848,422
- Others	11,218,899,524	11,794,765,593
Dependent enterprises.	***151,383,181,426***	***230,784,230,438***
- XNDB 1	56,838,101,962	88,375,691,536
- XNDB 4	7,640,696,123	28,171,437,935
- XNDB 6	30,454,067,310	15,475,404,552
- XNCT 2	3,492,299,201	4,318,174,497
- XNCT 3	191,452,124	1,290,643,864
- XNCT 5	5,461,555,386	7,980,940,456
- XNCT 6	873,585,185	4,434,726,195
- XNCT 8	7,044,314,592	7,981,359,923
- XNCT 10	3,765,385,784	6,908,692,710
- XNSX-LD THGT	1,256,346,548	2,802,570,912
- XNSX BTNN	9,752,926,718	9,964,011,376
- XNCT HTGT	789,353,060	789,353,060
- XNCTTN	23,823,097,433	52,291,223,422
The subsidiary	**13,050,958,646**	**55,559,598,173**
- Hong An Bridge and Road Construction Execution Trading Services Co., Ltd.	5,401,559,086	12,689,095,354
- Thanh Hung Thanh Co., Ltd	611,798,043	611,798,043
- No. 6 Transport and Mechanical Construction Cooperative	-	2,581,600,000
- Others	7,037,601,517	39,677,104,776
Total	**229,971,512,272**	**398,927,344,369**

b. Long-term trade payables

10 Prepayments from customers

	Closing balance	Opening balance
a. Short-term		
a1. Parent company	**230,680,798,602**	**278,146,574,954**
- Traffic Construction No. 1 Limited liability Company	-	-
- Traffic and Transport Construction Investment Project Management Board	25,213,909,580	12,116,640,922
- Sai Gon Construction Corporation – One Member Limited Liability Company	28,662,087,530	28,662,087,530
- Binh Chanh District Construction Investment Project Management Board	2,403,353,178	4,385,649,573
- Civil and Industrial Construction Investment Project Management Board	21,769,381,555	794,248,937
- Thu Duc City Technical Infrastructure Development Center	-	32,458,205,363
- Ho Chi Minh City Urban Infrastructure Construction Investment Project Management Board	104,573,158,452	141,842,865,009
- Others	48,058,908,307	57,886,877,620
a2. The subsidiary	**682,659,155**	**35,204,680**
- HCM City Traffic and Technical Infrastructure Management Center	603,370,665	-
- District 3 Construction Investment Project Management Board	44,083,810	-
- Others	35,204,680	35,204,680
Total	**231,363,457,757**	**278,181,779,634**
b. Long-term		

11 Dividends and profits payable

	Closing balance	Opening balance
- Dividends and profits payable	124,907,840	124,907,840
Total	**124,907,840**	**124,907,840**

12 Current taxes and other payables to the State

	Opening balance	Amount payable during the period	Amount paid during the period	Closing balance
a) Payables				
Short-term of the Parent company	***3,712,073,137***	***67,282,668,351***	***68,231,849,249***	***2,762,892,239***
+ VAT	-	63,127,785,823	63,127,785,823	-
+ CIT	3,712,073,137	4,154,882,528	5,104,063,426	2,762,892,239
Short-term of the Subsidiary company	***955,909,234***	***3,206,765,249***	***4,134,302,121***	***28,372,362***
+ VAT	-	3,166,855,669	3,166,855,669	-
+ CIT	954,034,915	25,219,855	954,034,915	25,219,855
+ PIT	1,874,319	14,689,725	13,411,537	3,152,507
Total	**4,667,982,371**	**70,489,433,600**	**72,366,151,370**	**2,791,264,601**
Long-term				
b) Receivables				
Short-term of the Parent company	***24,867,818,793***	***1,274,316,697***	***23,759,199,648***	***47,352,701,744***
+ VAT	24,362,676,719	-	21,039,532,436	45,402,209,155
+ CIT	297,814,330	121,084,009	1,566,434,524	1,743,164,845
+ Others	207,327,744	1,153,232,688	1,153,232,688	207,327,744
Short-term of the Subsidiary company	***193,486,055***	***4,198,826,668***	***3,165,105,669***	***1,227,207,054***
+ VAT	-	3,500,443,799	3,165,105,669	335,338,130
+ VAT- provisional	193,486,055	698,382,869	-	891,868,924
Total	**25,061,304,848**	**5,473,143,365**	**26,924,305,317**	**48,579,908,798**
Long-term				

The Company's tax finalization will be subject to inspection by tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amount presented on the Financial Statements may be changed at the discretion of the tax authorities.

13 Other payments

	Closing balance	Opening balance
a. Short-term		
The Parent company		
- Union Fund	90,630,740	-
- Social Insurance	1,132,835,435	-
- Health Insurance	199,512,909	-
- Unemployment Insurance	89,008,020	-
- Other payables and accruals of the Head Office	13,187,627,438	13,970,885,150
+ Ho Chi Minh city Department of Finance	7,120,660,129	7,120,660,129
+ XNDB1	56,027,108	188,065,108
+ XNDB4	248,413,687	287,687,687
+ XNCT1	980,618,509	980,618,509
+ XNCT2	329,176,436	329,176,436
+ XNCT3	412,287,949	412,287,949
+ XNCT4	1,333,989,177	1,333,989,177
+ Payable for equitization to be submitted to HFIC	156,381,600	156,381,600
+ Others	2,550,072,843	3,162,018,555
- Dependent enterprises.	166,008,436,561	221,426,959,582
+ XNDB 1	49,056,076,094	97,735,702,741
+ XNDB 4	1,619,546,839	37,619,347,547
+ XNDB 6	9,875,368,418	4,930,208,957
+ XNCT 2	37,655,570,003	3,903,553,509
+ XNCT 3	4,335,205,349	4,510,984,093
+ XNCT 5	3,522,724,548	14,831,333,074
+ XNCT 6	5,627,855,077	5,143,245,010
+ XNCT 8	19,582,721,128	16,941,105,984
+ XNCT 10	3,397,846,539	3,007,613,643
+ XNSX-LD THGT	3,813,512,720	4,514,193,519
+ XNSX BTNN	5,445,392,314	5,375,125,981
+ XNCT HTGT	696,720,013	574,612,940
+ XNCTTN	21,379,897,519	22,339,932,584
The subsidiary	**198,802,042**	**515,044,571**
Social Insurance, Health Insurance, Unemployment Insurance	56,320,000	-
	142,482,042	515,044,571
Total	**180,906,853,145**	**235,912,889,303**
b. Long-term		
+ Others	920,317,665	920,317,665
Total	**920,317,665**	**920,317,665**

14 Unearned revenues

	Closing balance	Opening balance
- Luu Nguyen Construction Joint Stock Company	4,175,408,333	-
- Traffic Construction Investment Project Management Board	9,671,857,817	-
- Binh Thanh Ward Construction Investment Project Management Board	5,347,400,722	6,205,744,519
- Ho Chi Minh City Center for Traffic Management and Technical Infrastructure	40,854,342,681	-
- Vinh Long Province Traffic Project Management Board	26,131,292,593	38,598,946,296
- Vinh Long Province Agricultural Project Management Board	28,435,564,814	37,233,501,852
- Ba Ria – Vung Tau Province Technical Infrastructure Management Center	-	13,315,935,185
- Center for Planning, Construction Inspection and Road Maintenance	7,296,031,092	-
- Nam Tan Uyen Industrial Park Joint Stock Company	40,135,836,420	-
- Public Transport Management Center	1,963,223,410	-
- Inland Waterway Management Center	6,758,806,482	-
Total	**170,769,764,364**	**95,354,127,852**

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15 Vay và nợ thuê tài chính

Khoản mục	Closing balance	During the period		Opening balance
		Increase	Decrease	
a. Short term (*)				
- BIDV	14,441,997,504	14,441,997,504	-	-
- VIB	12,810,856,080	12,810,856,080	-	-
Total	**27,252,853,584**	**27,252,853,584**	-	-
b. Long term (*)				
- HFIC - Major shareholder	8,400,000,000	8,400,000,000	-	-
Total	**8,400,000,000**	**8,400,000,000**	-	-
c. Relevant entities	**8,400,000,000**	**8,400,000,000**	-	-
- HFIC - Major shareholder	8,400,000,000	8,400,000,000	-	-
Total	**8,400,000,000**	**8,400,000,000**	-	-

Note (*):

Stt	Lender	Purpose	Maturity	Interest rate
1	- Bank for Investment and Development of Vietnam Joint	- Working capital financing	Determined for each drawdown.	Determined for each drawdown.
2	- Vietnam International Commercial Joint Stock Bank (VIB)	- Working capital financing	Determined for each drawdown.	Determined for each drawdown.
3	- Ho Chi Minh City Finance and Investment State-owned Company	- Investment in machinery and equipment	78 months	Floating interest rate.

16 Owner's equity

a) Reconciliation of Changes in Equity

	Items of equity					
	Vốn góp của chủ sở hữu	**Share premium**	**Other owners' equity**	**Development investment fund**	**Undistributed profit after tax and funds**	**Total**
The beginning of the previous year	**284,997,640,000**	**711,011,577**	**-**	**12,974,873,292**	**35,726,041,098**	**334,409,565,967**
- Capital contributions	-	-	-	-	-	-
- Profit for the previous period	-	-	-	-	14,337,695,185	14,337,695,185
+ *The parent*	-	-	-	-	*14,065,364,530*	*14,065,364,530*
+ *The subsidiary*	-	-	-	-	*272,330,655*	*272,330,655*
- Other increases (*)	-	-	-	8,152,650,862	(8,152,650,862)	-
- Other decreases (*)	-	-	-	-	(26,899,976,253)	(26,899,976,253)
The closing of the previous period	**284,997,640,000**	**711,011,577**	**-**	**21,127,524,154**	**15,011,109,168**	**321,847,284,899**
The beginning of the current period	**284,997,640,000**	**711,011,577**	**-**	**21,127,524,154**	**46,274,805,269**	**353,110,981,000**
- Capital contributions	-	-	-	-	-	-
- Profit for the current period	-	-	-	-	16,306,306,802	16,306,306,802
+ *The parent*	-	-	-	-	*16,205,427,379*	*16,205,427,379*
+ *The subsidiary*	-	-	-	-	*100,879,423*	*100,879,423*
- Other increases	-	-	-	-	-	-
- Other decreases (**)	-	-	-	-	(7,585,534,825)	(7,585,534,825)
The closing of the current period	**284,997,640,000**	**711,011,577**	**-**	**21,127,524,154**	**54,995,577,246**	**361,831,752,977**

16 Owner's equity

a. Reconciliation of Changes in Equity (cont..

Note:

(*) Appropriations to funds and dividend distribution during the first six months of 2025 were made in accordance with:

- Resolution No. 01/2025/NQ-ĐHĐCĐ dated 25 April 2025 of the General Meeting of Shareholders on the appropriation of the 2024 profit after tax.
- Resolution No. 17/NQ-HĐQT-CTGTSG dated 20 May 2025 of the Board of Directors on appropriations to equity funds.

(**) Appropriations to funds and dividend distribution during the first six months of 2026 were made in accordance with:

- Resolution No. 01/2026/NQ-ĐHĐCĐ dated 22 April 2026 of the General Meeting of Shareholders on the appropriation of the 2025 profit after tax.

b. Details of the owner's capital

	Ratio (%)	Closing balance	Opening balance
- HFIC	49.00%	139,650,000,000	139,650,000,000
- Other shareholders	51.00%	145,347,640,000	145,347,640,000
Total	**100%**	**284,997,640,000**	**284,997,640,000**

c. Capital transactions with owners and dividends and profit distribution

	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
- Share Capital		
+ Share capital at the beginning of the year	284,997,640,000	284,997,640,000
+ Share capital at the end of the year	284,997,640,000	284,997,640,000
- Dividends and profits distributed	-	25,649,787,600

d. Shares

	Closing balance	Opening balance
Number of shares registered for issuance	28,499,764	28,499,764
Number of shares sold to public market	28,499,764	28,499,764
+ Ordinary shares	*28,499,764*	*28,499,764*
Number of shares outstanding	28,499,764	28,499,764
+ Ordinary shares	*28,499,764*	*28,499,764*

Par value of share 10,000 VND/share

V ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM INCOME STATEMENT

Unit: VND

01 Revenues from sales and services rendered

	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
- Revenue from management and maintenance of road traffic infrastructure	120,597,232,126	164,257,242,564
- Revenue from construction works	592,896,152,348	380,691,771,112
- Revenue from hot mix asphalt production activities	27,673,756,402	12,512,634,210
Total	**741,167,140,876**	**557,461,647,886**

02 Costs of goods sold

	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
- Cost of goods sold for management and maintenance of road traffic infrastructure	88,466,612,159	134,028,080,014
- Cost of goods sold for construction works	579,257,180,701	370,594,346,776
- Cost of goods sold for hot mix asphalt production	26,879,008,793	12,265,208,610
Total	**694,602,801,653**	**516,887,635,400**

03 Financial incomes

	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
- Interests of deposits or loans	2,989,013,609	4,061,703,387
Total	**2,989,013,609**	**4,061,703,387**

04 Financial expenses

	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
- Borrowing costs	49,626,790	-
Total	**49,626,790**	**-**

05 Selling expenses and General administration expenses

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
a. Administrative expenses incurred during the period	**30,348,308,803**	**27,471,202,652**
- Personnel expenses	16,906,266,220	13,890,531,516
- Materials expenses	889,280,967	851,784,966
- Office supplies expenses	805,476,221	885,915,696
- Depreciation expenses	1,348,442,920	1,355,641,686
- Taxes, fees and charges	622,648,324	587,643,155
- Purchased services	9,308,679,761	6,284,396,533
- Other cash expenses	467,514,390	3,615,289,100
b. Selling expenses incurred during the period	**-**	**-**
c. Reductions in selling and administrative expenses	**(50,000,000)**	**(781,800,198)**
- Reversal of restructuring provisions and Other provisions	(50,000,000)	(781,800,198)
Total	**30,298,308,803**	**26,689,402,454**

06 Other incomes

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Disposal of property, plant and equipment	647,578,148	-
- Rental of construction vehicles and machinery	731,770,000	57,922,000
- Others	39,179,312	167,164,858
Total	**1,418,527,460**	**225,086,858**

07 Other expenses

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
- Tax arrears and administrative penalties	3,246,020	223,194,594
- Tax arrears and administrative penalties	151,797,167	-
- Other expenses	11,527	26,086,701
Total	**155,054,714**	**249,281,295**

08 Basic earnings per share

	Accumulated from the beginning of the year to the ending of current period	
	Current year	Previous year
Profit attributable to ordinary shareholders	16,306,306,802	14,337,695,185
Bonus and welfare fund appropriated from profit after tax (*)	-	7,585,534,825
Weighted average number of ordinary shares outstanding during the year	28,499,764	28,499,764
Basic earnings per share	**572**	**237**

(*) The bonus and welfare fund represents additional appropriations made following the Company's Annual General Meeting of Shareholders each year.

VIII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM CASH FLOWS STATEMENT

1 Nonmonetary transactions affecting cash flow statement in the future none

2 Amounts of money held by the enterprise without use

3 The amount borrowed actually collected during the period none

	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
Proceeds from borrowings	35,652,853,584	-

4 The amount actually repaid the loan during the period none

IX OTHER INFORMATIONS

1 Information about relevant entities

1.1. Relevant entities:

Relevant entities	Relationship
- The Ho Chi Minh City Finance and Investment State-owned Company (HFIC)	Major shareholder
- Board of Director, Board of Management, Chief accountant, Board of Controller and others.	Key management personnel

1.2. Transactions with relevant entities

a1. Relevant entities are key members and relevant individuals:

Relevant entities - Transactions Description	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
Remuneration and bonus		
+ Salary of the Chief Executive Officer	278,400,000	278,400,000
+ Remuneration of the Supervisory Board	315,000,000	315,000,000
+ Remuneration of the Chairman of the Board of Directors, Board Members, and those responsible for governance	294,600,000	294,600,000
. Mr. Hoang Ngoc Hung	94,200,000	94,200,000
. Mr. Hoang Anh Giao	43,200,000	43,200,000
. Mr. Vo Anh Tu	43,200,000	43,200,000
. Mr. Tran Thanh Hung	26,509,091	43,200,000
. Mrs. Thai Thi Thu Thanh	16,690,909	-
. Mr. Nguyen Danh Thu	43,200,000	43,200,000
. Mrs. Do Thi Thuy Linh	27,600,000	27,600,000

a2. Other relevant entities

Relevant entities - Transactions Description	Accumulated from the beginning of the year to the ending of current period	
	Current year	**Previous year**
- The Ho Chi Minh City Finance and Investment State-owned Company (HFIC)		
. Dividend payable	-	12,568,500,000
. Proceeds from borrowings	8,400,000,000	-

b. Outstanding balances between the Company and related parties as at the end of the first six-month accounting period of 2026 were as follows:

Relevant entities	Closing balance	Opening balance
- The Ho Chi Minh City Finance and Investment State-owned Company (HFIC)		
. Borrowings and finance lease liabilities	8,400,000,000	-
. Dividends and profits payable	-	

2 Comparative information:

Except as otherwise disclosed, the comparative information as at 1 January 2026 is derived from the Company's financial statements as at 31 December 2025, which were audited by Southern Auditing and Accounting Financial Consultancy Services Company Limited (AASCS).

As disclosed in Note I.8, effective from 1 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC on a non-retrospective basis. Accordingly, certain comparative information has been reclassified to conform to the presentation requirements of this Circular in respect of the presentation of the financial statements. A comparison of the amounts previously presented and the reclassified amounts is set out below:

Interim statement of financial position:

No.	Item	Code	Opening balance: Reclassified under Circular No. 99/2025/TT-BTC	Opening balance: Presented under Circular No. 200/2014/TT-BTC
1	Dividends and profits payable	313	124,907,840	-
2	Other short-term payments	320	235,912,889,303	236,037,797,143
3	Other long-term payables	338	920,317,665	-

3 Other financial information

The Company also has increased settlement amounts that have not been recorded by the Department of Finance for payment (according to the State audit results announcement at Saigon Traffic Construction Joint Stock Company No. 709/TB-KV IV dated September 28, 2018).

Approved on 18 August 2026

Prepared by	Chief Accoutant	Legal representative General Director
Do Thi Kim Phuong	Phan Thi Tu Trinh	Hoang Anh Giao

M.S.D.N: 0300460907-C.T.C.P
CÔNG TY CỔ PHẦN CÔNG TRÌNH GIAO THÔNG SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH