

No.: 1149 /CTGTSG

Ho Chi Minh City, October 28, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance, providing guidelines on disclosure of information on the securities market. Saigon Traffic Construction Joint Stock Company (GTS) would like to disclose the financial statements for Q3/2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: Saigon Traffic Infrastructure Joint Stock Company
 - Stock code: GTS
 - Address: 476 Huynh Tan Phat, Tan Thuan Ward, HCMC
 - Telephone: 028.38558649 - Fax: 028.38558649
 - Email: ctgtsg@gmail.com Website : <http://www.giaothongsaigon.com.vn>
2. Content of information disclosure
 - Quarter 3/2026 financial statements, in accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC, include the following:
 - ☒ Office Financial Statements
 - ☒ Separate Financial Statements
 - ☒ Consolidated Financial Statements
 - Cases that need to be explained
 - + Profit after tax in the income statement of the reporting period changes by 10% or more compared to the same reporting period in the previous year
 - ☒ Yes ☐ No

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

☒ Yes

☐ No

This information was disclosed on the company's website on October 28, 2026 at the link: <http://www.giaothongsaigon.com.vn>

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

Representative of the organization

Legal representative /

Authorized person to disclose information

Attached documents:

- Office Financial Statements Q3/2026;
- Separate Financial Statements Q3/2026;
- Consolidated Financial Statements Q3/2026;

 **TỔNG GIÁM ĐỐC**
Hoang Anh Giao

**SAIGON TRAFFIC CONSTRUCTION
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 1150 /CTGTSG

Ho Chi Minh City, October 28, 2026

*"Re: Explanation of Profit After Tax in the
Office Financial Statements and Separate
Financial Statements for Q3/2026"*

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 Office Financial Statements and Separate Financial Statements for the third quarter of 2025;

Pursuant to the Office Financial Statements and Separate Financial Statements for the third quarter of 2026;

Saigon Traffic Construction Joint Stock Company (GTS) would like to explain the change in profit after corporate income tax in the income statement for Q3/2026, which increased by 10% or more compared to the same reporting period last year, as follows:

Profit After Tax from Office Financial Statements, Separate Financial Statements for Q3/2026: 16,123,065,649 VND

Profit After Tax from Office Financial Statements, Separate Financial Statements for Q3/2025: 12,921,077,744 VND

Difference: 3,201,987,905 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 Q3/2026, compared to Q3/2025.

Sincerely./.

**SAIGON TRAFFIC CONSTRUCTION JOINT
STOCK COMPANY**
GENERAL DIRECTOR

Recipients:

- As above;
- Archived.



Hoang Anh Giao

**SAIGON TRAFFIC CONSTRUCTION
JOINT STOCK COMPANY**

Office financial statements for the period
from July 01, 2026 to September 30, 2026 of the Company's Office



STATEMENT OF FINANCIAL POSITION

At as September 30, 2026

Unit: VND

Items	Code	Note	The end of the period	The beginning of the year
A. CURRENT ASSETS	100		1,544,372,477,200	1,424,181,796,594
I. Cash and cash equivalents	110	V.1.	561,942,597,181	259,628,274,114
Cash	111		441,942,597,181	119,628,274,114
Cash equivalents	112		120,000,000,000	140,000,000,000
II. Short-term financial investments	120		797,689,196	786,380,400
Held-to-maturity investments	123		797,689,196	786,380,400
III. Short-term receivables	130		923,283,263,590	1,136,770,706,368
Short-term trade receivables	131	V.3	349,495,929,314	652,439,338,712
Short-term prepayments to suppliers	132		10,710,967,926	11,991,496,032
Short-term inter-company receivables	133		610,732,436,371	519,247,069,641
Other short-term receivables	135	V.4	8,618,996,414	9,417,868,418
Allowance for short-term doubtful debts	136	V.4	(56,275,066,435)	(56,325,066,435)
IV. Inventories	140	V.6	28,849,858,874	2,128,616,919
Inventories	141		28,849,858,874	2,128,616,919
V. Other current assets	160		29,499,068,359	24,867,818,793
Short-term prepaid expenses	161	V.10	-	-
Taxes and other receivables from the State Treasury	163		29,499,068,359	24,867,818,793
B. NON - CURRENT ASSETS	200		308,584,506,554	269,899,828,995
I. Long-term receivables	210		4,719,546,700	3,369,196,765
Other long-term receivables	215	V.4	4,719,546,700	3,369,196,765
II. Fixed assets	220		293,864,959,854	172,023,390,359
Tangible fixed assets	221	V.7	293,710,584,865	171,776,390,367
- Cost	222		522,100,889,049	396,220,212,671
- Accumulated depreciation	223		(228,390,304,184)	(224,443,822,304)
Intangible fixed assets	227	V.9	154,374,989	246,999,992
- Cost	228		1,248,691,819	1,248,691,819
- Accumulated amortisation	229		(1,094,316,830)	(1,001,691,827)
III. Investment property	240		-	-
IV. Long-term assets in progress	250	V.7	-	89,507,241,871
Construction-in-progress	252		-	89,507,241,871
V. Long-term financial investments	260		10,000,000,000	5,000,000,000
Investments in subsidiaries	261		10,000,000,000	5,000,000,000
VI. Other long-term assets	270		-	-
Long-term deferred expenses	271	V.10	-	-
TOTAL ASSETS (280=100+200)	280		1,852,956,983,754	1,694,081,625,589

STATEMENT OF FINANCIAL POSITION

At as September 30, 2026

Unit: VND

Items	Code	Note	The end of the period	The beginning of the year
C. LIABILITIES	300		1,513,118,901,012	1,345,130,810,183
I. Current liabilities	310		1,498,096,866,347	1,338,508,775,518
Short-term trade payables	311	V.9	54,415,147,297	121,873,974,224
Short-term advances from customers	312		386,852,553,993	278,160,394,598
Payable dividends and profits	313		34,324,624,640	124,907,840
Taxes and other payables to the State	314		6,793,658,651	3,712,073,137
Payables to employees	315		15,305,304,438	44,731,932,539
Short-term accrued expenses	316		-	-
Short-term inter-company payables	317		643,031,188,797	750,218,095,265
Short-term unearned revenue	319		279,245,793,917	95,354,127,852
Other short-term payables	320	V.11	51,521,064,382	18,970,885,150
Provision for short-term payables	322		18,065,945,689	18,065,945,689
Bonus and welfare funds	323		8,541,584,543	7,296,439,224
II. Non-current liabilities	330		15,022,034,665	6,622,034,665
Other long-term payables	338	V.11	920,317,665	920,317,665
Long-term borrowings and finance lease	339		8,400,000,000	-
Science and technology development fund	344		5,701,717,000	5,701,717,000
D. EQUITY	400		339,838,082,742	348,950,815,406
Share capital	411		284,997,640,000	284,997,640,000
- Ordinary shares carrying voting rights	411a		284,997,640,000	284,997,640,000
Share premium	412		711,011,577	711,011,577
Investment and development funds	418		21,127,524,154	21,127,524,154
Retained profits	420		33,001,907,011	42,114,639,675
+ Retained profits brought forward	420a		329,388,050	329,388,050
+ Retained profits for the current period	420b		32,672,518,961	41,785,251,625
TOTAL RESOURCES (440=300+400)	440		1,852,956,983,754	1,694,081,625,589

Preparer

Do Thi Kim Phuong

Chief Accountant

Phan Thi Tu Trinh

October 28, 2026

General Director



Hoang Anh Giao

STATEMENT OF INCOME
from July 01, 2026 to September 30, 2026
Office

Unit: VND

Items	Code	Note	The third quarter of current year	The third quarter of previous year	Accumulated from the beginning of the year to the end of the third quarter (Current year)	Accumulated from the beginning of the year to the end of the third quarter (Previous year)
Revenue from sales of goods and provision of services	01	VI.1	724,536,986,032	523,786,431,181	1,437,276,854,775	1,063,869,809,730
Revenue deductions	02				-	-
Net revenue from sales of goods and provision of services (10=01-02)	10		724,536,986,032	523,786,431,181	1,437,276,854,775	1,063,869,809,730
Cost of sales	11	VI.2	691,773,928,963	493,420,718,762	1,359,411,966,407	993,374,032,171
Gross profit (20=10-11)	20		32,763,057,069	30,365,712,419	77,864,888,368	70,495,777,559
Financial income	22	VI.3	84,368,141	1,145,399,072	3,412,245,154	5,206,975,702
Financial expenses	23		267,704,100	11,278,016	317,330,890	11,278,016
Selling expenses	25		-		-	-
General and administration expenses	26		13,074,184,415	15,408,818,027	42,030,932,487	41,994,559,697
Net operating profit {30=20+(21-22)-(25+26)}	30		19,505,536,695	16,091,015,448	38,928,870,145	33,696,915,548
Other income	31	VI.4	1,147,325,461	60,331,733	2,565,852,921	285,418,591
Other expenses	32	VI.5	499,030,095	1	654,074,365	249,281,296
Other profit (40=31-32)	40		648,295,366	60,331,732	1,911,778,556	36,137,295
Accounting profit before tax (50=30+40)	50		20,153,832,061	16,151,347,180	40,840,648,701	33,733,052,843
Income tax expense - current	51	VI.6	4,030,766,412	3,230,269,436	8,168,129,740	6,746,610,569
Income tax expense - deferred	52				-	-
Net profit after tax (60=50-51-52)	60		16,123,065,649	12,921,077,744	32,672,518,961	26,986,442,274

Preparer

Chief Accountant

October 28, 2026

General Director

Do Thi Kim Phuong

Phan Thi Tu Trinh

Hoang Anh Giao



OFFICE STATEMENT OF CASH FLOWS

(Indirect method)

from July 01, 2026 to September 30, 2026

Items	Code	Note	Accumulated from the beginning of the year to the end of the quarter (Current year)	Accumulated from the beginning of the year to the end of the quarter (Previous year)
I. Cash flows from operating activities				
Profit before tax	01		40,840,648,701	33,733,052,843
Adjustments				
- Depreciation and amortisation of fixed assets and investment properties	02		18,960,533,418	14,359,603,136
- Provisions	03		(50,000,000)	(781,800,198)
- (Gain)/loss from investing activities	05		(5,324,023,710)	(5,243,112,997)
- Interest expense	06		317,330,890	-
Operating profit before changes in working capital	08		54,744,489,299	42,067,742,784
- (Increase)/decrease in receivables	09		207,555,843,277	19,458,486,540
- (Increase)/decrease in inventories	10		(26,721,241,955)	(88,840,721,791)
- (Increase)/decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		156,524,024,515	11,474,070,126
- (Increase)/decrease in prepaid expenses	12		-	5,233,068,900
- Interest paid	14		(317,330,890)	
- Corporate income tax paid	15		(5,104,063,426)	(7,287,792,029)
- Other cash inflows	16	VII.3	91,366,613,311	285,418,591
- Other cash outflows	17	VII.3	(42,439,325,990)	(2,497,838,171)
Net cash flows from operating activities	20		435,609,008,141	(20,107,565,050)
II. Cash flows from investing activities				
1. Payments for additions to fixed assets and other long-term assets	21		(140,802,102,913)	(16,166,479,734)
2. Proceeds from disposals of fixed assets and other long-term assets	22		706,481,481	-
3. Cash outflow for lending, purchase of debt instruments of other entities	23		(11,308,796)	(22,318,430)
5. Cash paid for capital contribution in other entities	25		(5,000,000,000)	
4. Interest earned, dividends and profits received	27		3,412,245,154	5,206,975,702
Net cash flows from investing activities	30		(141,694,685,074)	(10,981,822,462)
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		8,400,000,000	
3. Dividends and profits paid	36		-	(25,629,976,800)
Net cash flows from financing activities	40		8,400,000,000	(25,629,976,800)
Net cash flows during the period (50=20+30+40)	50		302,314,323,067	(56,719,364,312)
Cash and cash equivalents at the beginning of the	60	V.1.	259,628,274,114	274,764,804,129
Effects of fluctuations in foreign exchange rates	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70		561,942,597,181	218,045,439,817

Preparer

Do Thi Kim Phuong

Chief Accountant

Phan Thi Tu Trinh

October 28, 2026

General Director

Hoang Anh Giao



NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Ownership structure

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

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

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

2. Operating industry

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

3. Business lines

- Public utility activities: Maintenance and repair of transportation infrastructure; maintenance and repair of inland waterway structures; maintenance and repair of irrigation works, green spaces, lighting, bridges, drainage systems, and wastewater treatment (Industry code 4390).
- Construction of transportation works; ports and yards; water supply and drainage; civil works; industrial works; electricity; lighting; postal services; green spaces and hydraulic works. Construction of irrigation works (Industry Code 4299)
- Freight transportation by road: Freight transportation by trucks (Industry Code 4933)
- Architectural activities and technical consulting: Consulting for construction of B and C class transportation works, consulting for water supply and drainage works, technical infrastructure (Industry Code 7110).
- Trading of specialized construction materials, traffic signals. Wholesale of materials and equipment for water supply and drainage industry (Industry Code 4663).
- Production of billboards for traffic safety propaganda (not operating at the headquarters) (Industry Code 7310).
- Construction of railway and road works (Industry Codes 4211; 4212).
- Inland waterway freight transport (Industry Code 5022).
- Construction of all types of buildings: construction of factories, civil construction (Industry Code 4102).
- Demolition: demolition of construction works (Industry Code 4311).
- Site preparation: land leveling, site preparation (Industry Code 4312).
- Collection of non-hazardous waste, hazardous waste (Industry Codes 3811, 3812).
- Rental of machinery, equipment, and other tangible goods: Rental of motorcycles, construction equipment (Industry Code 7730)
- Architectural and technical consulting activities: Testing and quality control of construction works and building materials (Industry Code 7110).
- Production of hot asphalt concrete, production of ready-mix concrete, concrete batching plants, production of emulsions, production of traffic signals (Industry Codes 2395, 1920, 2790).
- Architectural and technical consulting activities: Testing and quality control of construction works and building materials (Industry Code 7110).
- Toll collection services for road usage; Management and supervision of control rooms, toll booths (Industry Codes 5225)

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

- Regulation, control, removal of obstacles, and prevention of drifting collisions to ensure inland waterway traffic safety; Inland waterway pilotage services (Industry Code 5222).

4. Normal operating cycle:

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

5. Corporate structure: Includes 02 subsidiaries and 14 affiliated enterprises.

5.1 List of subsidiaries includes: 02 companies

Units	Address	Rate of interest	Rate of voting rights
Traffic Construction Number 1 Company Limited	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	100%	100%
Traffic Construction Number 2 Company Limited	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	100%	100%

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

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

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

Hot Asphalt Concrete Enterprise	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works, Production of hot asphalt concrete
Traffic Infrastructure Construction Works Enterprise	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Construction of works
Traffic Signal System Production and Installation Enterprise	476 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	Management, maintenance of road infrastructure, construction of works; Production and installation of traffic signal systems.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

1. Accounting period

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

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

2. Accounting currency

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

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting system

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

2. Statement of compliance

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

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles of recognition of cash and cash equivalents

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

2. Recognition principles for financial investments

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

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

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

3. Recognition principles for receivables

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

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

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

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

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

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

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

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

4. Recognition principles for inventories

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

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

Inventories are recorded for using the perpetual method.

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

5. Recognition principles for fixed assets

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

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

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

6. Recognition principles for prepaid expenses

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

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

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

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

7. Recognition principles for payables

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

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

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

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

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

8. Recognition principles for borrowings and capitalizing borrowing costs

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

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

9. Recognition principles for equity

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

10. Recognition principles for equity

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

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

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

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

11. Recognition principles for revenue

a. Recognition principles for revenue from sales of goods

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

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

b. Recognition principles for financial income

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

c. Recognition principles for revenue from construction contracts

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

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

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

d. Recognition principles for other income

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

12. Recognition principles for construction revenue deductions

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

13 Recognition principles for cost of sales

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

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

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

14 Recognition principles for financial expenses

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

15 Recognition principles for selling expenses, general and administration expenses

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

NOTES TO THE FINANCIAL STATEMENTS

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

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

16 Recognition principles for current and deferred income tax expenses

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

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

17 Related parties

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

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

18 Segment reporting

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

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

19 Financial instrument

a. Financial Assets

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

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

b. Financial liabilities and equity instruments

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

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

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

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

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

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN BALANCE SHEET

Unit: VND

1. CASH AND CASH EQUIVALENTS

	The end of the period	The beginning of the year
- Cash on hand	152,740,309	675,594,550
- Cash in banks	441,789,856,872	118,952,679,564

NOTES TO THE FINANCIAL STATEMENTS

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Office

- Cash equivalents	120,000,000,000	140,000,000,000
+ Term deposit	120,000,000,000	140,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	50,000,000,000	70,000,000,000
Vietnam International Commercial Joint Stock Bank - District 10 Branch	20,000,000,000	
Military Commercial Joint Stock Bank - North Saigon Branch	50,000,000,000	70,000,000,000
Total	561,942,597,181	259,628,274,114

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

2 FINANCIAL INVESTMENTS

2.1. Short-term financial investments

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

2.2. Investments in other entities

	The end of the period			The beginning of the year		
	Cost	Provison	Fair value	Cost	Provison	Fair value
Investments in subsidiaries	10,000,000,000	-	-	5,000,000,000	-	-
Traffic Construction Number 1 Company Limited	5,000,000,000	-	-	5,000,000,000	-	-
Traffic Construction Number 2 Company Limited	5,000,000,000	-	-	-	-	-

Traffic Construction Number 2 Company Limited was established pursuant to Decision No. 14/QĐ-HDQT-CTGTSG dated June 29, 2026, approved by the Board of Directors of Saigon Traffic Construction Joint Stock Company.

Traffic Construction Number 2 Company Limited operates under Enterprise Registration Certificate No. 0319639129, initially issued on July 16, 2026, by the Business Registration Office and approved by the Board of Directors of Saigon Traffic Construction Joint Stock Company.

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

3 . TRADE RECEIVABLES

3.1. Short-term

	The end of the period	The beginning of the year
Roads Management Center	63,886,906,997	286,569,555,510
Management Center of Waterway System	6,318,021,000	19,867,625,213
Transportation Works Construction Investment Project Management Authority	52,859,274,936	57,133,507,288
Phat Dat Real Estate Development Corporation	33,132,543,198	33,132,543,198
Traffic Construction Number 1 Company Limited	17,295,433,072	34,741,587,753
Other trade receivables	176,003,750,111	220,994,519,750
Total	349,495,929,314	652,439,338,712

3.2. Trade receivables from customers are the related parties

	The end of the period	The beginning of the year
Traffic Construction Number 1 Company Limited	17,295,433,072	34,741,587,753
Total	17,295,433,072	34,741,587,753

4 . OTHER RECEIVABLES

	The end of the period		The beginning of the year	
	Value	Allowance	Value	Allowance
4.1. Short-term				
- Advances	867,843,318	-	807,429,468	-
- Other receivables	7,751,153,096	-	8,610,438,950	-
+ Construction Works Enterprise 4	1,185,994,938		1,185,994,938	
+ Construction Works Enterprise 7	4,411,194,915		4,461,194,915	
+ Other parties	2,153,963,243		2,963,249,097	
Total	8,618,996,414	-	9,417,868,418	-
4.2. Long-term				
- Deposits and Escrow	4,719,546,700	-	3,369,196,765	-
Management Board of Investment - Construction Projects for Ho Chi Minh City High-Tech Park	50,000,000		-	
A&M CONSTRUCTION MATERIALS	420,000,000			
MANUFACTURING AND TRADING COMPANY LIMITED				
Management Center of Waterway System	638,862,400		335,924,000	
Department for Roads of Viet Nam IV	3,247,504,769		2,670,093,234	

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

	Office	
Management Centre of Public Transport	56,379,531	56,379,531
Long Thanh Power Company	6,800,000	6,800,000
Hong An Bridge and Road Construction Trading Service Company Limited	300,000,000	300,000,000
Total	4,719,546,700	- 3,369,196,765 -

5 . ALLOWANCE FOR DOUBTFUL DEBTS:

	The end of the period		The beginning of the year	
	Cost	Allowance	Cost	Allowance
Saigon Water Corporation	582,589,683	582,589,683	582,589,683	582,589,683
Water Supply Sewerage Construction and Investment Joint	90,106,278	90,106,278	90,106,278	90,106,278
An Cuong Construct Company Limited	267,581,500	267,581,500	267,581,500	267,581,500
Gia Dinh Water Supply Joint Stock Company	211,595,335	211,595,335	211,595,335	211,595,335
Construction Works Enterprise 7	4,411,194,915	4,411,194,915	4,461,194,915	4,461,194,915
Construction Works Enterprise 4	1,928,349,204	1,928,349,204	1,928,349,204	1,928,349,204
Civil Engineering Construction Joint Stock Company No 60	523,598,000	523,598,000	523,598,000	523,598,000
Transportation Works Construction Investment Project Management	5,178,297,048	4,168,040,734	5,178,297,048	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
Other parties	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

6 . INVENTORIES

	The end of the period		The beginning of the year	
	Cost	Allowance	Cost	Allowance
- Raw materials	24,915,472,140		1,540,790,884	
- Tools and supplies	11,196,609		10,972,908	
- Production and Business Expenses	3,923,190,125		576,853,127	
Total	28,849,858,874	-	2,128,616,919	-

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

7 . INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Other Tangible Fixed Assets	Total
Cost						
At the beginning of the year	71,708,464,552	199,577,271,090	122,617,956,210	2,316,520,819	-	396,220,212,671
- Purchases during the year	23,292,264,057	109,267,977,227	8,241,861,629			140,802,102,913
- Disposals, sale	-	9,799,146,534	5,122,280,001			14,921,426,535
- Adjustments for increases, decreases	-				-	-
At the end of the period	95,000,728,609	299,046,101,783	125,737,537,838	2,316,520,819	-	522,100,889,049
Accumulated depreciation						
At the beginning of the year	12,967,289,584	134,895,312,909	75,177,065,041	1,404,154,770	-	224,443,822,304
- Depreciation for the period	1,802,897,174	9,545,593,919	7,354,130,288	165,287,034		18,867,908,415
- Decreases due to disposal during the period		9,799,146,534	5,122,280,001			14,921,426,535
At the end of the period	14,770,186,758	134,641,760,294	77,408,915,328	1,569,441,804	-	228,390,304,184
Net book value						
At the beginning of the year	58,741,174,968	64,681,958,181	47,440,891,169	912,366,049	-	171,776,390,367
At the end of the period	80,230,541,851	164,404,341,489	48,328,622,510	747,079,015	-	293,710,584,865

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

8 INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

Items	Copyrights and Patents	Software	Other intangible fixed assets	Total
Cost				
The beginning of the year	146,129,900	992,056,103	110,505,816	1,248,691,819
Increase during the period	-	-	-	-
- Purchases during the period	-	-	-	-
- Other increases	-	-	-	-
Decrease during the period	-	-	-	-
- Disposals, sale	-	-	-	-
- Other decreases	-	-	-	-
The end of the period	146,129,900	992,056,103	110,505,816	1,248,691,819
Accumulated amortisation				
The beginning of the year	146,129,900	745,056,111	110,505,816	1,001,691,827
Increase during the period	-	92,625,003	-	92,625,003
- Depreciation for the period	-	92,625,003	-	92,625,003
Decrease during the period	-	-	-	-
- Disposals, sale	-	-	-	-
- Other decreases	-	-	-	-
The end of the period	146,129,900	837,681,114	110,505,816	1,094,316,830
Net book value				

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

9 TRADE PAYABLES

	The end of the period		The beginning of the year	
	Value	Amount available for debt repayment	Value	Amount available for debt repayment
Trading and Transport Materials Import Export Joint Stock Company (TRATIMEX)	235,418,832	235,418,832	14,391,628,560	14,391,628,560
Dinh Phuong Nam Company Limited	2,971,302,037	2,971,302,037	5,167,439,820	5,167,439,820
Hong An Bridge and Road Construction Trading Service Company Limited	19,108,504,358	19,108,504,358	15,951,133,123	15,951,133,123
International Investment Construction And Trading Joint Stock Company	5,542,691,760	5,542,691,760	8,975,211,480	8,975,211,480
Petrolimex Asphalt Company Limited	-	-	14,719,794,120	14,719,794,120
Asphalt Distribution Company Limited	14,381,620,200	14,381,620,200	-	-
VIPEC Machinery And Special Purpose Vehicles Joint Stock Anh Duong Construction and Trading Co., Ltd.	6,427,599,804	6,427,599,804	10,738,980,000	10,738,980,000
			4,898,577,600	4,898,577,600
Payables to other parties	5,748,010,306	5,748,010,306	47,031,209,521	47,031,209,521
Total	54,415,147,297	54,415,147,297	121,873,974,224	121,873,974,224

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

10 . TAXES AND RECEIVABLES, PAYABLES TO THE STATE TREASURY

	Beginning-of- year receivables	Beginning-of-year payables	Payables for the period	Amounts paid for the period	End-of-period receivables	End-of-period payables
Value added tax	24,362,676,719		129,862,483,389	133,192,761,599	27,692,954,929	
Corporate income tax		3,712,073,137	8,185,648,940	5,104,063,426		6,793,658,651
Personal income tax	297,814,330		265,781,926	1,566,753,282	1,598,785,686	
Land & housing tax, land rental charges			579,869,754	579,869,754		
Other Fees and Licenses Payable	207,327,744		71,577,462	71,577,462	207,327,744	
Total	24,867,818,793	3,712,073,137	138,965,361,471	140,515,025,523	29,499,068,359	6,793,658,651



NOTES TO THE FINANCIAL STATEMENTS

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Office

11 . OTHER PAYABLES

	The end of the period	The beginning of the year
- Payable to HFIC - Equitization expenses	156,381,600	156,381,600
- Other payables	85,689,307,422	18,939,411,390
+ Hochiminh city Finance and Investment state-owned Company	16,758,000,000	-
+ Ho Chi Minh City Department of Finance	7,120,660,129	7,120,660,129
+ Traffic Construction Number 1 Company Limited	5,000,000,000	5,000,000,000
+ Traffic Construction Number 2 Company Limited	5,000,000,000	
+ Road Enterprise 1	56,027,108	188,065,108
+ Road Enterprise 4	248,413,687	287,687,687
+ Construction Works Enterprise 1	980,618,509	980,618,509
+ Construction Works Enterprise 2	329,176,436	329,176,436
+ Construction Works Enterprise 4	1,333,989,177	1,333,989,177
+ Other Shareholders (Dividends Payable)	17,566,624,640	124,907,840
+ Other parties	31,295,797,736	3,574,306,504
Total	85,845,689,022	19,095,792,990

12 . UNEARNED REVENUE

	The end of the period	The beginning of the year
- Deferred revenue	279,245,793,917	95,354,127,852
Total	279,245,793,917	95,354,127,852

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Company office

13 . OWNERS' EQUITY

	Share capital	Share premium	Investment and development funds	Retained profits	Total
The beginning of the previous year	284,997,640,000	711,011,577	12,974,873,292	35,382,015,165	334,065,540,034
- Profit increase for the previous period				41,785,251,625	41,785,251,625
- Other increase					
- Decrease					
+ Provision for investment and development funds			8,152,650,862	(8,152,650,862)	
+ Distribution for Bonus and Welfare Funds				(1,250,188,653)	(1,250,188,653)
+ Dividend distribution				(25,649,787,600)	(25,649,787,600)
The end of the previous year	284,997,640,000	711,011,577	21,127,524,154	42,114,639,675	348,950,815,406
The beginning of this year	284,997,640,000	711,011,577	21,127,524,154	42,114,639,675	348,950,815,406
- Profit increase for the period				32,672,518,961	32,672,518,961
- Decrease					
+ Provision for investment and development funds					
+ Distribution for Bonus and Welfare Funds				(7,585,534,825)	(7,585,534,825)
+ Dividend Payment			-	(34,199,716,800)	(34,199,716,800)
The end of the period	284,997,640,000	711,011,577	21,127,524,154	33,001,907,011	339,838,082,742

NOTES TO THE FINANCIAL STATEMENTS

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Company office

13.1. Details of Owner's equity

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

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

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

13.3. Shares

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

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

NOTES TO THE FINANCIAL STATEMENTS

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Office

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

Unit: VND

1 . REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

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

	Current year	Previous year
- Revenue from management and maintenance of road traffic infrastructure	441,257,002,701	370,419,517,958
- Revenue from construction projects	944,853,018,172	674,973,060,799
- Revenue from hot asphalt concrete production activities	51,166,833,902	18,477,230,973
Total	1,437,276,854,775	1,063,869,809,730

2 . COST OF SALES

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

	Current year	Previous year
- Cost of sales from management and maintenance of road traffic infrastructure	384,260,871,405	316,001,000,911
- Cost of sales from construction projects	925,050,182,886	659,197,820,920
- Cost of sales from hot asphalt concrete production	50,100,912,116	18,175,210,340
Total	1,359,411,966,407	993,374,032,171

3 . FINANCIAL INCOME

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

	Current year	Previous year
- Interest income from deposits, loans	3,412,245,154	5,206,975,702
Total	3,412,245,154	5,206,975,702

4 . OTHER INCOME

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

	Current year	Previous year
- Revenue from vehicle and construction equipment rentals	1,403,725,000	57,922,000
- Proceeds from disposals of fixed assets	706,481,481	
- Others	455,646,440	227,496,591
Total	2,565,852,921	285,418,591

5 . OTHER EXPENSES

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

	Current year	Previous year
- Expenses for vehicle and construction equipment rentals	650,733,451	26,086,093
- Others	3,340,914	223,195,203
Total	654,074,365	249,281,296

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

6 . INCOME TAX EXPENSE - CURRENT

	Accumulated from the beginning of the year to the end of the quarter	
	Current year	Previous year
- Income tax expense based on current taxable profit	8,168,129,740	6,746,610,569
Total	8,168,129,740	6,746,610,569

VII . OTHER INFORMATION

1 . Other financial information:

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

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

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

3.1. Related party

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

3.2. Transactions with related parties

Hochiminh city Finance and Investment state-owned Company (HFIC)	The end of the period	The beginning of the year
+ Profit payable	16,758,000,000	-
Traffic Construction Number 1 Company Limited	The end of the period	The beginning of the year
+ Receivables from the sale of hot asphalt concrete, motorcycle rentals	17,295,433,072	34,741,587,753

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

	Accumulated from the beginning of the year to the end of the period	
	Current year	Previous year
+Salary of the General Director	417,600,000	417,600,000
+ Remuneration for the Board of Supervisors	472,500,000	472,500,000
+ Remuneration for Chairman of the Board of Directors, member of the Board of Directors, Person in charge of Corporate Governance	441,900,000	441,900,000
<i>Mr. Hoang Ngoc Hung</i>	<i>141,300,000</i>	<i>141,300,000</i>

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

<i>Mr. Hoang Anh Giao</i>	64,800,000	64,800,000
<i>Mr. Vo Anh Tu</i>	64,800,000	64,800,000
<i>Mr. Tran Thanh Hung</i>	26,509,091	64,800,000
<i>Ms. Thai Thi Thu Thanh</i>	38,290,909	
<i>Mr. Nguyen Danh Thu</i>	64,800,000	64,800,000
<i>Ms. Do Thi Thuy Linh</i>	41,400,000	41,400,000

5 Number of employees at the reporting date: 527 employees

NOTES TO THE FINANCIAL STATEMENTS

from July 01, 2026 to September 30, 2026

Office

6. Information about continuous operations

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

7. Comparative figures

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

Prepaper

Do Thi Kim Phuong

Chief Accountant

Phan Thi Tu Trinh

October 28, 2026

General Director

Hoang Anh Giao

