

CONSTRUCTION CORPORATION NO.1 JOINT STOCK COMPANY

Add: 111A Pasteur, Sai Gon Ward, HCMC – Tax code : 0301429113

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**CONSOLIDATED FINANCIAL STATEMENTS
CONSTRUCTION CORPORATION NO. 1
AND ITS SUBSIDIARIES**

FOR THE 3rd QUARTER OF 2026

**TỔNG
CÔNG
TY XÂY
DỰNG
SỐ
1-CTCP**

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CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 01 – DN/HN

Address: 111A, Pasteur Street, Sai Gon Ward, Ho Chi Minh City, Vietnam

(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Minister of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

Unit: VND

ASSETS	Code	Note	As at 30/09/2026	As at 01/01/2026
A. CURRENT ASSETS	100		20,649,866,394,524	13,299,163,604,864
I. Cash and cash equivalents	110	3	5,560,971,034,608	2,041,863,855,457
1. Cash	111		1,619,547,786,282	1,281,289,356,993
2. Cash equivalents	112		3,941,423,248,326	760,574,498,464
II. Short-term investment	120		434,914,628,245	273,912,553,565
1. Investments held to maturity	123	4(a)	434,914,628,245	273,912,553,565
III. Short-term receivables	130		10,992,155,906,265	7,765,159,322,100
1. Short-term trade accounts receivable	131	5	2,328,816,654,840	2,386,461,368,616
2. Short-term prepayments to suppliers	132	6	7,819,470,664,220	5,142,793,303,187
4. Other short-term receivables	135	7	1,118,048,983,142	512,525,988,893
5. Provision for doubtful debts – short-term	136		(274,180,395,937)	(276,621,338,596)
IV. Inventories	140	8	2,982,624,236,570	2,515,208,234,559
1. Inventories	141		2,983,066,741,575	2,515,650,739,564
2. Provision for decline in value of inventories	142		(442,505,005)	(442,505,005)
V. Other current assets	160		679,200,588,836	703,019,639,183
1. Short-term deferred expenses	161	9	83,582,675,530	68,687,716,495
2. Value added tax ("VAT") to be reclaimed	162		141,078,625,069	133,526,563,093
3. Tax and other receivables from the State	163	10	340,939,288,237	257,473,516,803
5. Other current assets	165		113,600,000,000	243,331,842,792
B. LONG-TERM ASSETS	200		4,653,583,890,028	3,866,402,903,543
I. Long-term receivables	210		408,713,708,873	921,219,394,225
Long-term trade accounts receivable	211	5	318,989,648,161	256,254,605,352
1. Other long-term receivables	215	7	89,724,060,712	664,964,788,873
II. Fixed assets	220		214,050,443,252	185,607,841,928
1. Tangible fixed assets	221	11	54,950,157,458	62,553,166,667
Historical cost	222		2,486,442,025,871	2,482,324,620,576
Accumulated depreciation	223		(2,431,491,868,413)	(2,419,771,453,909)
2. Finance lease fixed assets	224	13	115,955,866,166	79,634,162,320
Historical cost	225		146,445,122,517	99,278,518,054
Accumulated depreciation	226		(30,489,256,351)	(19,644,355,734)
3. Intangible fixed assets	227	12	43,144,419,628	43,420,512,941
Historical cost	228		52,986,484,373	52,391,616,373
Accumulated amortisation	229		(9,842,064,745)	(8,971,103,432)
III. Investment properties	240	14	380,251,379,727	397,796,248,422
1. Historical cost	241		663,478,155,542	663,478,155,542
2. Accumulated depreciation	242		(283,226,775,815)	(265,681,907,120)
IV. Long-term asset in progress	250		748,824,859,940	669,350,207,935
1. Construction in progress	252	15	748,824,859,940	669,350,207,935
V. Long-term investments	260		2,849,971,649,691	1,675,977,803,757
2. Investments in associates	262	4(b)	1,983,718,736,189	1,000,906,010,393
3. Investments in other entities	263	4(c)	840,667,306,814	652,993,497,822
4. Provision for long-term investments	264		(8,517,367,982)	(8,517,367,982)
5. Investments held to maturity	265	4(a)	34,102,974,670	30,595,663,524
VI. Other long-term asset	270		51,771,848,545	16,451,407,276
1. Long-term deferred expenses	271	9	51,657,938,292	15,995,766,264
2. Deferred income tax assets	272		113,910,253	455,641,012
TOTAL ASSETS	280		25,303,450,284,552	17,165,566,508,407

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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Address: 111A, Pasteur Street, Sai Gon Ward, Ho Chi Minh
City, Vietnam(Attached to Circular No. 43/2026/TT-BTC dated
April 20, 2026 of the Minister of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

Unit: VND

RESOURCES	Code	Note	As at 30/09/2026	As at 01/01/2026
C. LIABILITIES	300		19,833,623,102,105	12,676,885,571,948
I. Short-term liabilities	310		17,051,575,316,911	10,009,844,262,802
1. Short-term trade accounts payable	311	16	1,995,932,731,855	1,684,893,173,908
2. Short-term advances from customers	312	17	8,191,411,518,981	1,346,894,951,870
3. Dividend and interest payables	313		4,720,375,818	5,458,503,091
4. Short-term tax and other payables to the State	314	10	25,594,530,386	94,089,226,967
5. Payables to employees	315		50,421,124,231	45,203,098,715
6. Short-term accrued expenses	316	18	1,462,754,011,085	1,176,032,391,753
7. Short-term unearned revenue	319		2,933,315,696	5,191,367,499
8. Other short-term payables	320	19	434,845,297,948	579,366,658,193
9. Short-term borrowings and finance lease liabilities	321	20	4,824,854,219,880	5,038,486,999,943
10. Provision for short-term liabilities	322		17,808,819,980	9,884,810,411
11. Bonus and welfare funds	323		40,299,371,051	24,343,080,452
II. Long-term liabilities	330		2,782,047,785,194	2,667,041,309,146
1. Long-term trade accounts payables	331	16	847,257,344,225	704,177,110,933
2. Long-term advances from customers	332	17	99,466,881,000	99,466,881,000
3. Long-term accrued expenses	334	18	174,782,794,386	174,782,794,386
4. Long-term unearned revenue	337		19,509,390,750	20,854,865,976
5. Other long-term payables	338	19	39,042,324,344	38,469,600,194
6. Long-term borrowings and finance lease liabilities	339	20	1,599,402,614,075	1,626,626,854,317
7. Provision for long-term liabilities	343		2,586,436,414	2,663,202,340
D. OWNERS' EQUITY	400		5,469,827,182,447	4,488,680,936,459
1. Owners' capital	411	21	4,746,561,000,000	3,979,061,000,000
- Ordinary shares with voting rights	411a		4,746,561,000,000	3,979,061,000,000
2. Surplus of equity	412	22	189,228,065,521	104,803,065,521
4. Owners' other capital	414	22	237,324,900,000	-
3. Differences upon asset revaluation	416		(6,491,472,440)	(6,491,472,440)
4. Foreign exchange differences	417	22	(72,047,759)	(77,713,517)
5. Investment and development funds	418	22	79,833,409,630	64,833,409,630
6. Undistributed earnings	420	22	169,892,949,390	294,123,085,215
- Undistributed post-tax profits of previous years	420a		20,842,800,914	96,558,723,757
- Post-tax profits of current period/year	420b		149,050,148,476	197,564,361,458
7. Lợi ích cổ đông không kiểm soát	429	22	53,550,378,105	52,429,562,050
TOTAL RESOURCES	440		25,303,450,284,552	17,165,566,508,407

Dinh Thi Hong Ngoc
PreparerHo Chi Minh City, 10th Oct 2026Nguyen Dinh Hieu
Chief AccountantLe Bao Anh
General Director

CONSOLIDATED STATEMENT INCOME STATEMENTS

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

Unit: VND

	Code	Note	Quarter 3/2026	Quarter 3/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1. Revenue from sales of goods and rendering of services	01		4,762,646,634,513	2,519,474,491,039	11,226,669,245,003	7,451,073,981,966
2. Less deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services	10	24	4,762,646,634,513	2,519,474,491,039	11,226,669,245,003	7,451,073,981,966
4. Cost of goods sold and services rendered	11	25	4,729,372,152,217	2,434,098,724,183	11,166,923,362,890	7,093,583,286,801
5. Gross profit from sales of goods and rendering of services	20		33,274,482,296	85,375,766,856	59,745,882,113	357,490,695,165
6. Profit/(loss) from sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	26	193,857,024,036	98,966,111,236	617,842,652,405	206,817,774,503
8. Financial expenses	23	27	131,370,048,331	91,091,012,628	377,121,876,453	289,524,987,367
- Including: Interest expense	24		129,478,122,722	87,035,712,794	375,165,486,531	243,418,830,145
9. Selling expenses	26		-	-	-	4,172,437,735
10. General and administration expenses	26	28	75,389,606,603	101,954,920,697	212,157,236,988	199,562,618,537
11. Profit shared from associates	27	29	42,554,748,358	9,871,659,581	57,530,701,721	12,168,031,994
12. Net operating profit	30		62,926,599,756	1,167,604,348	145,840,122,798	83,216,458,023
13. Other income	31	30	3,045,296,267	181,672,624,790	31,386,761,883	186,808,798,409
14. Other expenses	32	31	412,833,985	52,979,826	960,878,917	40,217,628,914
15. Net other income/expenses	40		2,632,462,282	181,619,644,964	30,425,882,966	146,591,169,495
16. Accounting profit before tax	50		65,559,062,038	182,787,249,312	176,266,005,764	229,807,627,518
17. Corporate income tax ("CIT") - current	51		(5,223,241,462)	37,550,382,858	25,735,694,774	47,140,584,194
18. CIT - deferred	52		113,910,253	452,526,074	341,730,759	452,526,074
19. Profit after tax	60		70,668,393,247	144,784,340,380	150,188,580,231	182,214,517,250
20. Owners of the parent company	61		70,989,334,511	154,253,497,114	149,050,148,476	190,073,176,014
21. Non-controlling interests	62		(320,941,264)	(9,469,156,734)	1,138,431,755	(7,858,658,764)
22. Basic earnings per share	70		177	388	321	460
23. Diluted earnings per share	71		177	388	321	460

Dinh Thi Hong Ngoc
Preparer
Ho Chi Minh City, 30th Oct 2026

Nguyen Dinh Hieu
Chief Accountant

Le Bao Anh
General Director

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

Unit: VND

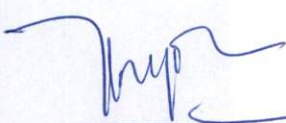
	Code	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Accounting profit before tax	01	176,266,005,764	229,807,627,518
2. Adjustments for:			
Depreciation and amortisation	02	42,111,712,071	54,635,475,303
Reversal of provisions	03	685,189,693	-
Unrealised foreign exchange losses	04	(19,009,859,764)	37,977,404,208
Profits from investing activities	05	(581,057,997,791)	(198,691,619,490)
Interest expense	06	375,165,486,531	243,418,830,145
3. Operating profit before changes in working capital	08	(5,839,463,496)	367,147,717,684
Increase in receivables	09	(2,329,174,173,486)	(1,843,407,707,666)
(Increase)/decrease in inventories	10	(467,416,002,011)	(722,013,821,727)
Increase in payables	11	7,419,060,550,644	(307,035,458,523)
(Increase)/decrease in prepaid expenses	12	(50,557,131,063)	21,985,276,976
Interest paid	14	(375,167,360,065)	(245,581,594,872)
CIT paid	15	(77,144,245,150)	(58,181,361,743)
Other receipts from operating activities	16	3,508,546,980	3,874,569,823
Other payments on operating activities	17	(15,471,709,401)	(16,570,686,614)
Net cash outflows from operating activities	20	4,101,799,012,952	(2,799,783,066,662)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchases of fixed assets and other long-term assets	21	(78,736,048,904)	(38,941,510,827)
2. Proceeds from disposals of fixed assets	22	-	2,169,261,092,437
3. Lendings granted and term deposits	23	(355,430,358,061)	(163,411,467,052)
4. Collection of lendings and term deposits	24	190,286,065,538	72,325,348,502
5. Investments in other entities	25	(1,340,206,805,992)	(557,843,557,000)
6. Proceeds from divestment of investments in other entities	26	194,750,997,000	321,770,438,112
7. Dividends and interest received	27	217,923,587,449	319,233,997,978
Net cash inflows/(outflows) from investing activities	30	(1,171,412,562,970)	2,122,394,342,150

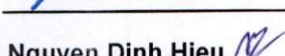
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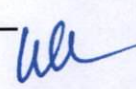
CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)
For the period from 01/01/2026 to 30/09/2026

Unit: VND

	Code	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from shares issuance	31	851,925,000,000	-
2. Proceeds from short-term and long-term borrowings	33	7,252,363,496,147	6,041,700,686,890
3. Repayments of borrowings	34	(7,500,087,678,843)	(6,128,082,499,324)
4. Finance lease principal repayments	35	(14,093,779,265)	(14,904,149,710)
5. Dividends paid to shareholders	36	(82,560,421)	-
Net cash inflows from financing activities	40	590,024,477,618	(101,285,962,144)
Net increase in cash and cash equivalents	50	3,520,410,927,600	(778,674,686,656)
Cash and cash equivalents at beginning of period	60	2,041,863,855,457	2,624,815,427,021
Effect of foreign exchange differences	61	(1,303,748,449)	325,135,476
Cash and cash equivalents at end of period	70	5,560,971,034,608	1,846,465,875,841


Dinh Thi Hong Ngoc
Preparer
Ho Chi Minh City, 30th Oct 2026


Nguyen Dinh Hieu
Chief Accountant


Le Bao Anh
General Director



NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE-MONTH PERIOD ENDED 30 SEP 2026

1 GENERAL INFORMATION

Construction Corporation No 1 Joint Stock Company ("the Company") is a joint stock company established in SR Vietnam pursuant to investment certificate No. 0301429113 was initially issued by the Department of Planning and Investment of Ho Chi Minh City on 29 July 2010 with the latest 19th amendment dated 13 Oct 2026.

The Company's shares are listed on the UPCoM Stock Exchange of Hanoi Stock Exchange ("HNX") with the stock trading code CC1. Details of the percentage of contributed capital of shareholders are presented in Note 21.

Normal business cycle of the Company and subsidiaries ("the Group") is from the point of time when the Group purchase material for construction procedures to the point of time when construction works are accomplished:

The Group's business activities are construction and real estate business.

The Group's principal activities are:

- Construction, building and installing machinery and equipment for civil and industrial works, industry, traffic, irrigation, hydropower, postal, foundations, urban and industrial infrastructure engineering works, power line projects, power transformer stations;
- Construction consulting, construction investment, electricity business;
- Premise and office leasing services;
- Producing and trading supplies, construction technology, construction materials;
- Designing and manufacturing precast concrete products;
- Designing and building civil and industrial constructions, infrastructure; and
- Real estate business.

The Group has registered office at 111A Pasteur Street, Sai Gon Ward, Ho Chi Minh City. As at 30 Sep 2026, the Group had 12 branches (as at 31 December 2025: 9 branches) as below:

- Branch of Construction Corporation No 1 Joint Stock Company - Central: No. 116 Ho Tung Mau, Hoa Khanh Ward, Da Nang City;
- Branch of Construction Corporation No 1 Joint Stock Company: No. 45, Alley 61, Lane 17, Phung Chi Kien Street, Cau Giay Ward, Hanoi City;
- Branch of Construction Corporation No 1 Joint Stock Company - Cambodia: Lot 185 Room 1508, 15th Floor, St.329 Ph.3 Sk.Boeng Kak 2 Kh.Tuol Kouk, Phnom Penh, Cambodia;
- Branch of Construction Corporation No 1 Joint Stock Company - Dong Thap: No. 79 Le Thi Rieng, Cao Lanh Ward, Dong Thap Province;
- Branch of Construction Corporation No 1 Joint Stock Company - Phu Yen: No.99 Le Thanh Phuong, Tuy Hoa Ward, Dak Lak Province;
- Branch of Construction Corporation No 1 Joint Stock Company - Soc Trang: Plot no. 93, Map sheet no. 76, Provincial Road 8, Hoi Trung Hamlet, Lich Hoi Thuong Commune, Can Tho Province;
- Branch of Construction Corporation No 1 Joint Stock Company – Dak Lak: Plot no. 198, Map sheet no. 14, Village 16, Ea Knuet Commune, Dak Lak Province;
- Branch of Construction Corporation No 1 Joint Stock Company – Dong Nai: No. 1179 National Highway 51, Xom Goc Hamlet, Long Thanh Commune, Dong Nai Province;
- Branch of Construction Corporation No 1 Joint Stock Company – Dak Nong: Hung Vuong Street, Residential Group 5, Dong Gia Nghia Ward, Lam Dong Province;
- Branch of Construction Corporation No 1 Joint Stock Company – Bac Ninh: Chang Hamlet, Luc Nam Commune, Bac Ninh Province;
- Branch of Construction Corporation No 1 Joint Stock Company – Ha Noi: Luong Truyen Village, Bat Bat Commune, Hanoi City;
- Branch of Construction Corporation No 1 Joint Stock Company – Lam Dong: 95/10/14 Pham Hong Thai, Di Linh Commune, Lam Dong Province.

As at 30 Sep 2026, the Group had 1,468 employees (as at 31 December 2025: 1,191 employees).

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN/HN

1 GENERAL INFORMATION (continued)

As at 30 Sep 2026, the Group had 4 subsidiaries and 6 associates (as at 31 December 2025: 4 subsidiaries and 6 associates). Details are presented as below:

presented as below:

No.	Company Name	Principal activities	Place of incorporation and operation	30.09.2026		01.01.2026	
				Ownership (%)	Voting right (%)	Ownership (%)	Voting right (%)
Subsidiaries							
1	No.1 Viet Quang Construction Joint Stock Company	Construction of civil, industrial, traffic, infrastructure, hydropower, irrigation works	Ho Chi Minh City	94.71	94.71	94.71	94.71
2	Vina-PSMC Precast Concrete Company Limited	Producing concrete and products from cement and gypsum	Tay Ninh Province	70.00	70.00	70.00	70.00
3	CC1 Construction and Equipment Joint Stock Company	Construction and trading	Ho Chi Minh City	65.00	65.00	65.00	65.00
4	Dong Nai Bridge Investment and Construction Joint Stock Company	Construction of railway and road works, construction of civil works	Dong Nai Province	63.63	63.63	63.63	63.63

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN/HN

GENERAL INFORMATION (continued)

No.	Company Name	Principal activities	Place of incorporation and operation	30.09.2026		01.01.2026	
				Ownership (%)	Voting right (%)	Ownership (%)	Voting right (%)
1	No.1 Viet Hung Construction Joint Stock Company	Manufacture of concrete and products from cement and plaster, construction of railways, roads, and other civil works	Ho Chi Minh City	41.18	41.18	40.80	40.80
2	Mien Trung Construction and Manufacture Building Materials Joint Stock Company	Producing construction stone processing products, constructing other civil engineering works	Quang Ngai Province	22.38	22.38	22.38	22.38
3	No.1 Viet Tong Construction Joint Stock Company	Construction of railway and road works, construction of civil works	Ho Chi Minh City	20.40	20.40	20.40	20.40
4	Dai Ngai Industrial Park Company Limited	Real estate business, land use rights belonging to the owner, user or tenant.	Can Tho Province	-	-	48.00	48.00
5	CC1 Trading Services Joint Stock Company	Trading and services	Ho Chi Minh City	49.00	49.00	28.00	28.00
6	Saigon Sunflower Company Limited	Construction and trading	Ho Chi Minh City	34.62	34.62	49.00	49.00
7	CC1 Cat Lai Company Limited	Construction	Dong Nai Province	38.11	38.11	-	-

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of preparation of consolidated financial statements**

The consolidated financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements. The consolidated financial statements have been prepared under the historical cost convention except for investments in associates, and business combinations.

The accompanying consolidated financial statements are not intended to present the financial position and results of its operations and its cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

The consolidated financial statements in Vietnamese language are the official statutory consolidated financial statements of the Group. The consolidated financial statements in English language have been translated from the Vietnamese version.

2.2 Fiscal year

The Group's fiscal year is from 1 January to 31 December.

2.3 Currency

The consolidated financial statements are measured and presented in Vietnamese Dong ("VND" or "Dong"), which is the Group's accounting currency.

2.4 Exchange rates

Transactions arising in foreign currencies are translated at exchange rates prevailing at the transaction dates. Foreign exchange differences arising from these transactions are recognised in the consolidated income statement.

Monetary assets and liabilities denominated in foreign currencies at the consolidated balance sheet date are respectively translated at the buying and selling exchange rates at the consolidated balance sheet date of the commercial bank(s) with which the Group regularly transacts. Foreign currencies deposited in banks at the consolidated balance sheet date are translated at the buying exchange rate of the commercial bank where the Group opens its foreign currency accounts. Foreign exchange differences arising from these translations are recognised in the consolidated income statement.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.5 Basis of consolidation*****Subsidiaries***

Subsidiaries are all entities over which the Group has the power to govern the financial and operating policies in order to gain future benefits from their activities generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Group controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.

The purchase method of accounting is used to account for the acquisition of subsidiaries by the Group. The cost of an acquisition is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the acquisition. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date, irrespective of the extent of any non-controlling interest. The excess of the cost of acquisition over the fair value of the Group's share of the identifiable net assets acquired is recorded as goodwill. If the cost of acquisition is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the consolidated income statement.

In a multi-phase acquisition, when determining goodwill or bargain purchase, the consideration is the sum of the total consideration on the date of acquiring control and previous considerations remeasured to fair value on the date of control acquisition.

Inter-company transactions, balances and unrealised gains and losses on transactions between group companies are eliminated.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

The financial statements of the subsidiaries are prepared for the same accounting period of the Group for the consolidation purpose. If there are differences in end dates, the gap must not exceed 3 months. Adjustments are made to reflect impacts of significant transactions and events occurring between the end dates of the subsidiaries' accounting period and that of the Group's. The length of the reporting period and differences in reporting date must be consistent between periods.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.5 Basis of consolidation (continued)****Non-controlling transactions and interests**

The Group applies a policy for transactions with non-controlling interests as transactions with external parties to the Group.

Non-controlling interests ("NCI") are measured at their proportionate share of the acquiree's identifiable net assets at date of acquisition.

A divestment of the Group's interest in a subsidiary that does not result in a loss of control is accounted for as a transaction with owners. The difference between the change in the Group's share of net assets of the subsidiary and any consideration paid or received from divestment of the Group's interest in the subsidiary is recorded directly in the undistributed earnings under equity.

In a divestment of the Group's interest in a subsidiary that results in a loss of control, the difference between the Group's share in the net assets of the subsidiary and the net proceeds from divestment is recognised in the consolidated income statement. The retained interest in the entity will be accounted for as either an investment in another entity or investment to be accounted for as equity for since the divestment date.

Associates

Associates are investments that the Group has significant influence but not control over and the Group would generally have from 20% to less than 50% of the voting rights of the investee. Investments in associates are accounted for using the equity method of accounting and are initially recognised at cost. The Group's investment in associates includes goodwill identified on acquisition, net of any accumulated impairment loss.

The Group's share of the post-acquisition profits or losses of its joint ventures and those of its associates is recognised in the consolidated income statement. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. When the Group's share of losses in an associate equals or exceeds its interest in the associate, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the associate.

Accounting policies of associates have been changed where necessary to ensure consistency with the policies adopted by the Group.

Unrealised gains and losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates in accordance with the current accounting policies.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.6 Goodwill**

Goodwill represents the excess of the cost of an acquisition over the fair value of the Group's share of the net identifiable assets of the acquired subsidiary or associate at the date of acquisition. Goodwill on acquisitions of subsidiaries is recognised as an asset and is amortised on a straight-line basis over its estimated period of benefit but not exceeding a period of 10 years.

Goodwill on acquisitions of investments in associates is included in the carrying amount of the investments at the date of acquisition. The Group does not amortise this goodwill.

On disposal of the investments in subsidiaries or associates, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on the disposal.

Goodwill is carried at cost less accumulated amortisation, and is tested annually for impairment. If there is evidence that the impairment during the year is higher than the annual goodwill charge, the Group records the impairment immediately in the accounting period.

2.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks, and other short-term investments with an original maturity of three months or less.

2.8 Receivables

Receivables represent trade receivables from customers arising from sales of goods and rendering of services or non-trade receivables from others and are stated at cost. Provision for doubtful debts is made for each outstanding amount based on overdue days in payment according to the initial payment commitment (exclusive of the payment rescheduling between parties) or based on the estimated loss that may arise. The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of general and administration expenses in the period. Bad debts are written off when identified as uncollectible.

Receivables are classified into short-term and long-term receivables on the consolidated balance sheet based on the remaining period from the consolidated balance sheet date to the maturity date.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.9 Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the weighted average method and includes all costs of purchase, costs of conversion and other directly-related costs incurred in bringing the inventories to their present location and condition. In the case of manufactured products, cost includes all direct expenditure and production overheads based on normal levels of operating activity. Net realisable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

Construction materials and construction work are stated at the lower of cost and net realizable value. Cost is determined by the weighted average method and includes all costs of purchasing and other costs of acquiring construction materials and of constructing the work in its present location and condition. Net realizable value is the estimated selling price of building materials and construction works in the ordinary course of business, less the estimated costs of completion and transfer expenses.

The Group applies the perpetual system for inventories.

Provision is made, where necessary, for obsolete, slow-moving, and defective inventory items. The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of cost of goods sold in the period.

2.10 Investments**(a) Investments held to maturity**

Investments held to maturity are investments which the Group has a positive intention and ability to hold until maturity.

Investments held to maturity include term bank deposits, bonds, loans, and other held-to-maturity investments. Those investments are initially accounted for at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

Provision for diminution in value of investments held to maturity is made when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Investments held to maturity are classified into short-term and long-term investments held to maturity on the consolidated balance sheet based on the remaining period from the consolidated balance sheet date to the maturity date.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.10 Investments (continued)****(b) Investments in associates**

Investments in associates are accounted for using the equity method when preparing the consolidated financial statements (Note 2.5).

(c) Investments in other entities

Investments in other entities are investments in equity instruments of other entities without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are accounted for initially at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

Provision for investments in other entities is made when there is a diminution in value of the investments at the period end. Provision for investments in other entities is calculated based on market value if market value can be determined reliably. If market value can not be determined reliably, the provision is calculated based on the loss of investees.

Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2.12 Construction contracts

A construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of design, technology and functions or ultimate purpose of use.

When the outcome of a construction contract can be estimated reliably, and the contractor is paid, contract revenue and contract costs are recognised over the period of the contract as revenue and expenses, respectively for the works performed and certified by customer. The compensation and other revenue are only recognised in revenue when certified by customer.

When the outcome of a construction contract cannot be reliably estimated, contract revenue is recognised to the extent of contract costs incurred where it is probable those costs will be recoverable. Contract costs are only recognised when incurred during the period.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.13 Business cooperation contract**

A business cooperation contract ("BCC") is a contract between the Group and other parties to carry out specific business activities without establishing a new legal entity. These activities are controlled by one of the parties. The BCC is based on shares of post-tax profits. The parties in a BCC may agree to share profits after tax.

A BCC in the form of shares of profits after tax is jointly controlled or controlled by one party.

- If a BCC states that each party is entitled to a fixed amount of profit regardless of the performance of the BCC, it is a lease of asset in substance.
- If the BCC states that each party is entitled to profits when the BCC is profitable and is required to bear losses when the BCC is loss making, in substance, the BCC parties share revenue and expenses because each party can jointly control the operation and cash flows of the BCC.

When the Group is not in charge of accounting and tax finalisation, the Group accounts for its proportionate share of revenue and expenses from the BCC.

2.14 Fixed assets*Tangible and intangible fixed assets*

Fixed assets are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the consolidated income statement when incurred.

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line method so as to write off the cost of the depreciable amount of the fixed assets over their estimated useful lives. Depreciable amount equals to the historical cost of fixed assets recorded in the financial statements minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

Buildings and structures	3 – 25 years
Machinery and equipment	3 – 12 years
Motor vehicles	6 – 10 years
Office equipment	3 – 10 years
Software	3 years
Others	5 years
Land use rights	50 years

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.14 Fixed assets (continued)**

Land use rights comprise of land use rights and prepaid land use rights obtained under land rental contracts which are effective before the effective date of land law 2003 (ie. 1 July 2004) and which land use right certificates are granted, including:

Definite land use rights are stated at costs less accumulated amortisation. Costs of land use rights consists of its purchased prices and any directly attributable costs in obtaining the land use rights. Land use rights are amortised using the straight-line basis over the terms of the land use right certificates.

Indefinite land use rights are stated at costs and not amortised.

Other tangible fixed assets, which is the Dong Nai Bridge project, is depreciated according to the provisions of Circular No. 147/2016/TT-BTC dated 13 October 2016. Depreciation of fixed assets is determined as the exploitation period to return the investor's investment in the project. The depreciation of fixed assets is proportional to the annual revenue in accordance with the exploitation period to collect to return the investor's investment in the project (similar to the method of depreciation according to the quantity and volume of products).

Disposal

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the consolidated income statement.

Construction in progress

Construction in progress represents the cost of assets in the course of installation or construction for production, rental or administrative purposes, or for purposes not yet determined, which are recorded at cost and are comprised of such necessary costs to construct, repair and maintain, upgrade, renew or equip the projects with technologies as construction costs; costs of tools and equipments; compensation and resettlement costs; project management expenditure; construction consulting expenditure; and capitalised borrowing costs for qualifying assets in accordance with the Group's accounting policies. Depreciation of these assets, on the same basis as other fixed assets, commences when the assets are ready for their intended use.

2.15 Operating lease

Leases of property, plant and equipment where the lessor has transferred the ownership at the end of the lease period, and transferred substantially the risks and rewards, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of leased assets or the present value of the minimum lease payments.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.14 Fixed assets (continued)**

Each lease payment is separate between the liability and finance charges to achieve a constant rate on the outstanding finance lease balance. The corresponding rental obligations, net of finance charge, are included in long-term borrowings.

The interest element of the finance cost is charged to the income statement over the lease term. The property, plant and equipment acquired under finance leasing contracts is depreciated on a straight-line basis over the shorter of the estimated useful life of the assets or the lease term. However, if there is reasonable certainty that the lessee will obtain ownership by the end of the lease term, depreciation is calculated over the estimated useful life of the assets.

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the consolidated income statement on a straight-line basis over the term of the lease.

2.16 Investment properties held for lease

The historical cost of an investment property held for lease represents the amount of cash or cash equivalents paid or the fair value of another consideration given to acquire the investment property held for lease at the time of its acquisition or completion of construction. Expenditure incurred subsequently which has resulted in an increase in the expected future economic benefits from the use of investment properties held for lease can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the consolidated income statement when incurred in the period.

Depreciation

Investment properties held for lease are depreciated on straight-line basis to write off the depreciable amount of the assets over their estimated useful lives. Depreciable amount equals to the historical cost of assets recorded in the financial statements minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

Land use rights	50 years
Buildings and structures	25 years

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of investment properties and are recognised as income or expense in the consolidated income statement.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.17 Prepaid expenses**

Prepaid expenses include short-term and long-term prepayments on the consolidated balance sheet. Short-term prepaid expenses reflect prepayments for services; or tools that do not meet the recognition criteria for fixed assets for a period not exceeding 12 months or a business cycle from the date of prepayments. Long-term prepaid expenses reflect prepayments for services; or tools that do not meet the recognition criteria for fixed assets for a period exceeding 12 months or more than one business cycle from the date of prepayments. Prepaid expenses are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

2.18 Payables

Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchase of goods and services; and
- Other payables including non-trade payables, and not relating to purchase of goods and services.

Payables are classified into short-term and long-term payables on the consolidated balance sheet based on remaining period from the consolidated balance sheet date to the maturity date.

2.19 Borrowings and finance lease liabilities

Borrowings and finance lease liabilities include borrowings and finance lease liabilities from banks, and other entities.

Borrowings and finance lease liabilities are classified into short-term and long-term on the consolidated balance sheet based on their remaining period term from the consolidated balance sheet date to the maturity date.

Borrowing costs that are directly attributable to the construction or production of any qualifying assets are capitalised during the period of time that is required to complete and prepare the asset for its intended use. In respect of general-purpose borrowings a portion of which used for the purpose of construction or production of any qualifying assets, the Group determines the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the weighted average expenditure on the assets. The capitalisation rate is the weighted average of the interest rates applicable to the Group's borrowings that are outstanding during the year, other than borrowings made specifically for the purpose of obtaining a qualifying asset. Other borrowing costs are recognised in the consolidated income statement when incurred.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.20 Accrued expenses**

Accrued expenses include liabilities for goods and services received in the year but not yet paid for, due to pending invoices or insufficient records and documents; other payables to employees; accrued interest expense and project costs in the accounting period. Accrued expenses are recorded as expenses in the reporting period.

2.21 Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the level of the expenditures expected to be required to settle the obligation. If the time value of money is material, provision will be measured at the present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a financial expense. Changes in the provision balance during the accounting period are recorded as an increase or decrease in operating expenses.

2.22 Unearned revenue

Unearned revenue mainly comprises the amounts that customers have paid in advance for one or many accounting periods for asset leases. The Group records unearned revenue for the future obligations that the Group has to fulfil. Unearned revenue is recognised as revenue in the consolidated income statement during the year to the extent that revenue recognition criteria have been met.

Unearned revenue is classified short-term and long-term on the consolidated balance sheet based on the obligations that the Group will perform within next 12 months or normal business cycle and after next 12 months or after normal business cycle as at consolidated balance sheet date.

2.23 Capital and reserves

Owners' capital is recorded according to the actual amounts contributed and is recorded according to the par value of the shares.

Share premium is the difference between the par value and the issue price of shares; the difference between the repurchase price and re-issuing price of treasury shares.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.23 Capital and reserves (continued)**

Treasury shares bought before the effective date of the Securities Law (ie. 1 January 2021) are shares issued by the Company and bought back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after 1 January 2021 will be cancelled and adjusted to reduce equity.

Undistributed earnings record the Group's accumulated results after CIT at the reporting date.

2.24 Appropriation of profit

The Group's dividends are recognised as a liability in the Group's consolidated financial statements in the period in which the dividends are approved by the Group's General Meeting of Shareholders and shareholder list, who received the dividends, is according to resolution of Board of Directors.

Net profit after CIT could be distributed to shareholders after approval at the General Meeting of Shareholders, and after appropriation to other funds in accordance with the Group's charter and Vietnamese regulations .

The Group's funds are as below:

(a) Investment and development fund

Investment and development fund is appropriated from profit after CIT of the Group and approved by shareholders at the General Meeting of Shareholders. This fund is used for the Group's expansion of its operation or in-depth investments.

(b) Bonus and welfare fund

Bonus and welfare fund is appropriated from profit after CIT and subject to Shareholders' approval at the General Meeting of Shareholders. This fund is presented as a liability on the consolidated balance sheet. This fund is used for purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefit of the Group.

2.25 Revenue recognition**(a) Revenue from sales of goods**

Revenue from sale of goods is recognised in the consolidated income statement when all five (5) of the following conditions are satisfied:

- The Group has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Group 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 Group; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods.

Revenue is recognised in accordance with the “substance over form” principle and allocated to each sale obligation. If the Group gives promotional goods to customers associated with their purchases, the Group allocates the total considerations received between goods sold and promotional goods. The cost of promotional goods is recognised as cost of sales in the consolidated income statement.

(b) Revenue from construction contract

Revenues from construction contracts are comprised of the revenue initially set out in contracts; increases and/or decreases during the term of the contract; bonuses; and other payments to be received from customers or other parties to compensate for the costs not included in the contractual price; other payments that customers agreed to compensate; and other payments provided that these amounts can change the revenue and can be reliably determined.

(c) Revenue from rendering of services

Revenue from rendering of services is recognised in the consolidated income statement when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Revenue from rendering of services is only recognised when all four (4) 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 Group;
- The percentage of completion of the transaction at the consolidated balance sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

(d) Interest income

Interest income is recognised on the basis of the actual time and interest rates for each period when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Group; and
- Income can be measured reliably.

(e) Income from dividend and profit distributed

Income from dividends is recognised when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Group; and
- Income can be measured reliably.

Income from dividend and profit distributed is recognised when the Group has established receiving rights from investees.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.26 Sales deductions**

Sales deductions include trade discounts, sales returns and allowances. Sales deductions incurred in the same period of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period.

Sales deductions for sales of products, goods or rendering of services which are sold/rendered in the period but are incurred after the consolidated balance sheet date but before the issuance of the consolidated financial statements are recorded as a deduction from the revenue of the period.

2.27 Cost of goods sold and services rendered

Cost of goods sold and services rendered are the cost of finished goods, merchandise, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudent basis.

2.28 Financial expenses

Financial expenses are expenses incurred in the period for financial activities including expenses or losses relating to financial investment activity, expenses of borrowing; provision for diminution in value of investments; losses incurred when selling foreign currencies; losses from foreign exchange differences; and payment discounts.

2.29 Selling expenses

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

2.30 General and administration expenses

General and administration expenses represent expenses that are incurred for administrative purposes of the Group.

2.31 Current and deferred income tax

Income tax includes all income tax which is based on taxable profits. Income tax expense comprises current income tax expense and deferred income tax expense.

Current income tax is the amount of income tax payable or recoverable in respect of the current period taxable profits at the current period tax rates. Current and deferred income tax are recognised as an income or an expense and included in the profit or loss of the period, except to the extent that the income tax arises from a transaction or event which is recognised, in the same or a different period, directly in equity.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable

profit or loss. Deferred income tax is determined at the tax rates that are expected to apply to the accounting period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the consolidated balance sheet date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

2.32 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Group, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Group. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Group that gives them significant influence over the Group, key management personnel, including members of the Board of Directors, the Audit Committee, the Board of Management of the Company and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationships with each related party, the Group considers the substance of the relationships not merely the legal form.

2.33 Segment reporting

A segment is a component which can be consolidated by the Group engaged in providing products or services (business segment) or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from those of other segments. A reportable segment is the Group's business segment.

2.34 Critical accounting estimates

The preparation of consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of these consolidated financial statements and the reported amounts of revenues and expenses during the accounting period.

Such estimates and assumptions are continually evaluated. They are based on historical experiences and other factors, including expectations of future events that may have a financial impact on the Group that are assessed by the Board of Management to be reasonable under the circumstances.

3 CASH AND CASH EQUIVALENTS

	As at 30/09/2026	As at 01/01/2026
Cash on hand	1,901,835,805	4,423,027,248
Cash at banks	1,617,645,950,477	1,272,866,329,745
+ Cash at banks (VND)	1,584,333,888,805	1,167,382,545,302
Joint Stock Commercial Bank for Investment and Development of Vietnam	371,637,924,116	394,485,724,283
Saigon-Hanoi Commercial Joint Stock Bank	304,711,924,278	293,946,460,915
Vietnam Joint Stock Commercial Bank for Industry and Trade	175,184,110,653	250,124,749,085
Nam A Commercial Joint Stock Bank	272,613,758,294	102,004,506
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1,536,627,534	-
Other banks	458,649,543,930	228,723,606,513
+ Cash at banks (USD)	33,312,061,672	105,483,784,443
Joint Stock Commercial Bank for Foreign Trade of Vietnam	31,406,983,900	103,584,635,494
Other banks	1,905,077,772	1,899,148,949
Cash in transit	-	4,000,000,000
Cash equivalents	3,941,423,248,326	760,574,498,464
+ Deposits in VND with an original maturity of 3 months or less	3,941,423,248,326	758,720,521,326
Joint Stock Commercial Bank for Foreign Trade of Vietnam	-	-
Saigon-Hanoi Commercial Joint Stock Bank	1,141,419,288,261	507,792,796,270
Joint Stock Commercial Bank for Investment and Development of Vietnam	1,251,600,622,011	208,277,725,056
Vietnam Joint Stock Commercial Bank for Industry and Trade	641,025,479,452	-
Nam A Commercial Joint Stock Bank	440,000,000,000	-
Military Commercial Joint Stock Bank	430,000,000,000	-
Other banks	37,377,858,602	42,650,000,000
+ Accrued interest on term deposits with terms of no more than 3 months	-	1,853,977,138
Total	5,560,971,034,608	2,041,863,855,457

(*) As at 30 Sep 2026, cash equivalents were term deposits with original maturity of less than 3 months and earn interest at the rates from 2.1%/year to 4.75%/year (as at 31 December 2025: from 1.6%/year to 4.2%/year),

(see the next page)

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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4 INVESTMENTS

(a) Investments held to maturity

	As at 30/09/2026		As at 01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
Short - term				
- Short-term deposits	413,055,927,374	413,055,927,374	253,137,504,557	253,137,504,557
<i>Joint stock Commercial Bank for Investment and Development of Vietnam</i>	108,105,927,374	108,105,927,374	151,835,417,469	151,835,417,469
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	6,000,000,000	6,000,000,000	-	-
<i>Vietnam International Commercial Joint Stock Bank - Sai Gon - Ho Chi Minh City Branch</i>	40,000,000,000	40,000,000,000	15,000,000,000	15,000,000,000
<i>Saigon – Hanoi Commercial Joint Stock Bank</i>	36,300,000,000	36,300,000,000	54,800,000,000	54,800,000,000
<i>Military Commercial Joint Stock Bank - So giao dich 2 Branch</i>	200,000,000,000	200,000,000,000	-	-
<i>Other banks</i>	22,650,000,000	22,650,000,000	29,017,935,244	29,017,935,244
<i>Accrued interest on term deposit contracts with terms of less than 12 months</i>	-	-	2,484,151,844	2,484,151,844
- Short-term lending to related parties	13,841,692,906	13,841,692,906	12,531,305,703	12,531,305,703
- Short-term lending to the others	8,017,007,965	8,017,007,965	8,243,743,305	8,243,743,305
<i>Chuong Duong Joint Stock Company</i>	7,033,695,842	7,033,695,842	7,143,927,425	7,143,927,425
<i>Others</i>	983,312,123	983,312,123	1,099,815,880	1,099,815,880
Total	434,914,628,245	434,914,628,245	273,912,553,565	273,912,553,565
Long-term	-	-	-	-
- Long-term deposits	9,000,000,000	9,000,000,000	-	-
- Long-term lending to related parties	7,518,734,416	7,518,734,416	9,163,880,722	9,163,880,722
- Long-term lending to the others	17,584,240,254	17,584,240,254	21,431,782,802	21,431,782,802
<i>Chuong Duong Joint Stock Company</i>	17,584,240,254	17,584,240,254	21,431,782,802	21,431,782,802
Total	34,102,974,670	34,102,974,670	30,595,663,524	30,595,663,524

(*) As at 30 Sep 2026, investments held to maturity were term deposits with original maturity from 6 months to 12 months and earn interest at the rates from 6.5%/year to 8.0%/year.

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4 INVESTMENTS (continued)

(b) Investments in associates

	As at 30/09/2026			As at 01/01/2026		
	Quantity of shares	VND Cost	Value under equity method	Quantity of shares	VND Cost	Value under equity method
No.1 Viet Tong Construction Joint Stock Company	204,000	2,040,000,000	-	204,000	2,040,000,000	-
Mien Trung Construction and Manufacture Building Materials Joint Stock Company	373,500	3,735,000,000	-	373,500	3,735,000,000	-
No.1 Viet Hung Construction Joint Stock Company (i)	7,412,000	74,120,000,000	80,149,989,796	7,364,000	73,640,000,000	79,058,968,441
Saigon Sunflower Company Limited (ii)	-	962,500,000,000	964,440,430,601	-	612,500,000,000	613,182,660,685
Dai Ngai IP Company Limited (iii)	-	-	-	-	216,000,000,000	216,012,603,557
CC1 Trading Services Joint Stock Company (iv)	8,400,000	220,500,000,000	278,507,918,105	8,400,000	84,000,000,000	92,651,777,710
CC1 Cat Lai Company Limited (v)	-	659,602,000,000	660,620,397,687	-	-	-
Total	16,389,500	1,922,497,000,000	1,983,718,736,189	16,341,500	991,915,000,000	1,000,906,010,393

(i) During the period, the Company acquired shares of Viet Hung No.1 Construction Joint Stock Company from Bien Hoa Concrete Joint Stock Company through debt offsetting. The number of additional shares acquired was 68,000 shares, increasing the Company's ownership interest to 41.18%.

(ii) During the period, pursuant to Decision No. 02/QD-TCT dated 27 February 2026, the Company participated in an additional capital contribution in the charter capital increase of Saigon Sunflower Company Limited, with an additional contributed capital of VND 350 billion. The Company also agreed to allow existing capital contributors or other investors to subscribe for the remaining portion of the increased capital, resulting in a decrease in the Company's ownership interest to 34.62%.

(iii) During the period, pursuant to Decision No. 19/QD-TCT dated 26 June 2026, the Company disposed of its entire equity interest in Dai Ngai Industrial Park Company Limited. As at the date of these financial statements, the Group had completed the disposal.

(iv) During the period, pursuant to Decision No. 11.2/QD-TCT dated 22 May 2026, the Company subscribed for additional shares in the rights offering to existing shareholders in accordance with Resolution No. 2005/NQ-DHDCD-TRADING dated 20 May 2026 of the 2026 Annual General Meeting of Shareholders of CC1 Trading Services Joint Stock Company. The Company acquired an additional 13,650,000 shares, increasing its ownership interest to 49.00%.

(v) Pursuant to Board of Directors' Resolution No. 93/NQ-HDQT dated August 7th 2026, the Company approved the capital contribution of CC1 Cat Lai Company Limited.

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4 INVESTMENTS (continued)
(c) Investment in other entities

	As at 30/09/2026			As at 01/01/2026		
	VND			VND		
	Book value	Fair value	Provision	Book value	Fair value	Provision
CC1 Asset Management and Service Company Limited	220,000,000,000	220,000,000,000	-	220,000,000,000	220,000,000,000	-
Hai Phong Coast Road Investment Company Limited	135,000,000,000	128,412,990,569	(6,587,009,431)	135,000,000,000	128,412,990,569	(6,587,009,431)
CC1 Investment Joint Stock Company	130,000,000,000	130,000,000,000	-	130,000,000,000	130,000,000,000	-
Southern Infrastructure and Energy Joint Stock Company	47,000,000,000	47,000,000,000	-	47,000,000,000	47,000,000,000	-
CC1 Construction Joint Stock Company (i)	94,000,000,000	93,816,456,792	(183,543,208)	94,000,000,000	93,816,456,792	(183,543,208)
Nhan Phuc Duc Investment Joint Stock Company	8,542,500,000	7,995,684,657	(546,815,343)	10,426,875,000	9,880,059,657	(546,815,343)
Cam Lo - Tuy Loan BT Investment Company Limited	5,593,457,822	5,593,457,822	-	8,866,622,822	8,866,622,822	-
Tan Tien Real Estate Investment And Development Joint Stock Company	6,500,000,000	6,500,000,000	-	6,500,000,000	6,500,000,000	-
CC1 - Quang Binh Investment Construction Limited Company	1,200,000,000	-	(1,200,000,000)	1,200,000,000	-	(1,200,000,000)
CC1 Long Hung Company Limited (ii)	192,831,348,992	192,831,348,992	-	-	-	-
Total	840,667,306,814	832,149,938,832	(8,517,367,982)	652,993,497,822	644,476,129,840	(8,517,367,982)

- (i) According to Announcement No. 0111/2025/TB dated February 10, 2026, of 3H Construction Materials Joint Stock Company, the company has changed its name to CC1 Construction Joint Stock Company.
- (ii) According to Resolution No. 93/NQ-HDQT dated August 7th 2026, the Company approved approved the capital contribution of CC1 Long Hung Company Limited.

As at 30 Sep 2026, the Company had not determined the fair values of these investments to disclose on the separate financial statements because they are not listed on the stock market. The fair values of such investments may be different from their book values.

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5 TRADE ACCOUNTS RECEIVABLE

	As at 30/09/2026 VND	As at 01/01/2026 VND
SHORT-TERM		
Related parties	30,543,827,104	42,356,803,770
Third parties (*)	2,298,272,827,736	2,344,104,564,846
Total	2,328,816,654,840	2,386,461,368,616

(*) Details for customers who had a balance accounting for 10% or more of the total balance of short-term trade accounts receivable – third parties are as follows:

Consortium MC - HDEC - CC1	636,890,307,554	658,467,207,044
Tan Son Nhat International Airport - Branch of Airports Corporation of Vietnam Joint Stock Company	-	158,816,171,316
Na Duong II Thermal Power Plant Project Management Board - Branch of TKV Power Corporation - JSC	379,045,145,945	291,096,895,505

	As at 30/09/2026 VND	As at 01/01/2026 VND
LONG-TERM		
Related parties	-	-
Third parties	318,989,648,161	256,254,605,352
Total	318,989,648,161	256,254,605,352

(*) Details for customers who had a balance accounting for 10% or more of the total balance of long-term trade accounts receivable – third parties are as follows:

Tracodi Construction Group Joint Stock Company	88,176,921,563	88,176,921,563
Project Construction and Management Joint Stock Company No 1	29,129,184,451	29,129,184,451
Capital Region Expressway Joint Stock Company	30,691,968,921	-

6 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	As at 30/09/2026 VND	As at 01/01/2026 VND
Related parties	1,795,526,847,662	502,350,700,695
Third parties (*)	6,023,943,816,558	4,640,442,602,492
Total	7,819,470,664,220	5,142,793,303,187

(*) Details for suppliers who had a balance accounting for 10% or more of the total balance of short-term prepayments to suppliers – third parties are as follows:

Keytech Joint Stock Company	427,471,422,838	466,809,550,031
Tan Tien Trading Company Limited	341,000,000,000	-

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7 OTHER RECEIVABLES

	As at 30/09/2026 VND	As at 01/01/2026 VND
SHORT-TERM		
Related parties	400,112,909,541	3,175,507,679
Third parties (*)	717,936,073,601	509,350,481,214
Total	1,118,048,983,142	512,525,988,893

	As at 30/09/2026 VND	As at 01/01/2026 VND
Details of other short-term receivables are presented as follows:		
Dividends shared and profits distributed	10,117,644,000	5,077,644,000
Interest receivables from lendings and others	213,699,860,000	232,165,734,734
Advances to employees	180,022,801,062	136,017,025,851
Receivable from transfers of investments	351,000,000,000	-
Short-term deposits	408,459,393	276,585,545
Receivables from business cooperation contract for Tri An Lake View Project (*)	147,000,000,000	-
Others	215,800,218,687	138,988,998,763
Total	1,118,048,983,142	512,525,988,893

	As at 30/09/2026 VND	As at 01/01/2026 VND
LONG-TERM		
Related parties	6,090,956,535 -	5,558,894,984
Third parties	83,633,104,177	659,405,893,889
Total	89,724,060,712	664,964,788,873

Details of other long-term receivables are presented as follows:		
Receivable from business cooperation contract for Tri An Lake View Project	-	592,000,000,000
Receivable from business cooperation contract for Hai Ninh Urban Area project (**)	51,719,640,000	51,719,640,000
Deposits	20,135,756,300	6,563,939,300
Others	17,868,664,412	14,681,209,573
Total	89,724,060,712	664,964,788,873

(*) Represents the receivable arising from the Business Cooperation Contract dated 30 July 2021 signed with Dat Vang Real Estate Investment Trading Services Joint Stock Company for the implementation of the Tri An Lake View Project in Dong Nai Province. The term of the business cooperation is 49 years. The Company participates in the management and operation of the project and is entitled to profit distribution based on its actual capital contribution ratio. On 2 March 2026, the Company terminated the Business Cooperation Contract and are in the process of recovering this investment.

(**) Represents the receivable arising from the Business Cooperation Contract with Duc Chi Investment and Development Joint Stock Company for the implementation of Hai Ninh 1 Urban Area Project. The parties have jointly established a new project company to carry out the project, with charter capital ownership structured in accordance with the terms of the contract.

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8 INVENTORIES

	As at 30/09/2026 VND		As at 01/01/2026 VND	
	Cost	Provision	Cost	Provision
Raw materials	14,321,276,852	-	8,487,564,629	-
Tools and supplies	1,109,971,505	(111,870,000)	1,038,485,178	(111,870,000)
Work in progress (*)	2,856,712,508,376	-	2,397,438,327,237	-
Finished goods	12,627,140,120	-	11,506,812,431	-
Merchandises	7,184,352,137	(330,635,005)	9,333,184,687	(330,635,005)
Goods on consignment	10,567,846,106	-	7,302,718,923	-
Real estate	80,543,646,479	-	80,543,646,479	-
Total	<u>2,983,066,741,575</u>	<u>(442,505,005)</u>	<u>2,515,650,739,564</u>	<u>(442,505,005)</u>

(*) Details for work in progress by project are as follows:

	As at 30/09/2026 VND	As at 01/01/2026 VND
T3 Tan Son Nhat Passenger Terminal	23,961,512,942	145,073,786,502
Tropicana Nha Trang	-	145,485,766,863
Binh Duong Provincial General Hospital	-	127,685,969,000
North-South Expressway, Can Tho - Hau Giang section	-	144,486,569,322
Long Thanh Airport Project	610,796,986,952	235,377,689,035
Hanoi Ring Road 4 project	719,648,391,125	-
North-South Expressway, Hau Giang - Ca Mau section	-	144,748,088,644
Na Duong II Thermal Power Plant Project	178,926,157,869	162,354,378,274
Others	1,323,379,459,488	1,292,226,079,597
Total	<u>2,856,712,508,376</u>	<u>2,397,438,327,237</u>

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9 PREPAID EXPENSES

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
Cost of granting sand mining rights	39,613,279,437	56,888,500,316
Bank guarantee expense	1,452,481,574	990,907,736
Tools and supplies	8,039,399,843	3,834,761,548
Others	34,477,514,676	6,973,546,895
Total	83,582,675,530	68,687,716,495
Long-term:		
Tools and supplies	11,191,546,580	8,502,681,556
Others	40,466,391,712	7,493,084,708
Total	51,657,938,292	15,995,766,264

(see the next page)

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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11 TAX AND OTHER PAYABLES TO THE STATE BUDGET

Movements in tax and other receivables from, payables to the State are as follows:

Items	As at 1 January 2026	Payables/receivab les during the period	Payment/net off during the period	As at 30 Sep 2026
1. VAT output	(247,530,040,012)	997,006,063,142	1,082,378,730,727	(332,902,707,597)
* VAT incurred	2,000,017,142	997,006,063,142	52,832,974,270	87,414,311
* VAT receivables	(1,720,265,729)	-	-	(1,720,265,729)
* VAT deductions	-	-	946,085,691,703	-
* VAT output on external current	(247,809,791,425)	-	83,460,064,754	(331,269,856,179)
* Import VAT	-	58,061,550,097	58,061,550,097	-
2. Import and Export Duties	-	5,015,490,413	5,015,490,413	-
3. Corporation Income Tax	62,622,380,660	25,735,694,774	77,144,245,150	11,213,830,284
4. Personal income tax	10,201,260,434	12,953,556,974	17,392,843,026	5,761,974,382
5. Housing and land tax	3,977,066,337	565,095,014	4,049,151,338	493,010,013
6. Natural resources tax and environmental protection	7,323,412,538	3,443,710,159	10,699,603,797	67,518,900
7. Other tax	1,000,000	241,036,233	241,036,233	1,000,000
8. Charges, fees and other charges				
* Other paybles	21,630,207	839,591,753	839,605,793	21,616,167
* Other receivables	(1,000,000)	-	-	(1,000,000)
Total	(163,384,289,836)	1,103,861,788,559	1,255,822,256,574	(315,344,757,851)
Details as follow:				
Tax receivables from State	(257,473,516,803)			(340,939,288,237)
Tax payables to State	94,089,226,967			25,594,530,386
Total	(163,384,289,836)			(315,344,757,851)

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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11 TANGIBLE FIXED ASSETS

Items	Buildings and structure VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others (*) VND	Total VND
Historical cost						
As at 1 January 2026	51,949,754,278	111,036,865,177	38,163,692,088	15,222,976,215	2,265,951,332,818	2,482,324,620,576
Increase during the year	2,400,903,770	1,108,300,000	-	1,738,768,467	-	5,247,972,237
New purchases during the year	2,400,903,770	1,108,300,000	-	1,738,768,467	-	5,247,972,237
Decrease during the year	-	43,776,033	1,086,790,909	-	-	1,130,566,942
Disposal	-	43,776,033	1,086,790,909	-	-	1,130,566,942
As at 30 Sep 2026	54,350,658,048	112,101,389,144	37,076,901,179	16,961,744,682	2,265,951,332,818	2,486,442,025,871
Accumulated depreciation						
As at 1 January 2026	26,445,341,458	87,520,293,150	27,453,331,659	12,421,328,120	2,265,931,159,522	2,419,771,453,909
Increase during the year	2,061,320,325	6,803,619,568	2,978,928,296	1,042,622,779	20,173,296	12,906,664,264
Charge for the period	2,061,320,325	6,803,619,568	2,978,928,296	1,029,578,384	15,129,962	12,888,576,535
Tăng khác	-	-	-	13,044,395	5,043,334	18,087,729
Decrease during the year	-	92,583,767	1,093,665,993	-	-	1,186,249,760
Disposal	-	43,776,033	1,086,790,909	-	-	1,130,566,942
Others	-	48,807,734	6,875,084	-	-	55,682,818
As at 30 Sep 2026	28,506,661,783	94,231,328,951	29,338,593,962	13,463,950,899	2,265,951,332,818	2,431,491,868,413
Net book value						
As at 1 January 2026	25,504,412,820	23,516,572,027	10,710,360,429	2,801,648,095	20,173,296	62,553,166,667
As at 30 Sep 2026	25,843,996,265	17,870,060,193	7,738,307,217	3,497,793,783	0	54,950,157,458

(*) Other fixed assets are mainly estimated values of construction investment costs of Dong Nai Bridge project in the form of BOT contract, As at the date of these consolidated financial statements, the Group is working with competent authorities to finalise the project.

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12 INTANGIBLE FIXED ASSETS

Items	Land use right VND	Software VND	Total VND
Historical cost			
As at 1 January 2026	48,193,238,000	4,198,378,373	52,391,616,373
Increase during the year	-	594,868,000	594,868,000
New purchases during the year	-	594,868,000	594,868,000
As at 30 Sep 2026	48,193,238,000	4,793,246,373	52,986,484,373
Accumulated depreciation			
As at 1 January 2026	6,383,680,000	2,587,423,432	8,971,103,432
Increase during the year	-	870,961,313	870,961,313
Charge for the period	-	802,474,577	802,474,577
Others	-	68,486,736	68,486,736
As at 30 Sep 2026	6,383,680,000	3,458,384,745	9,842,064,745
Net book value			
As at 1 January 2026	41,809,558,000	1,610,954,941	43,420,512,941
As at 30 Sep 2026	41,809,558,000	1,334,861,628	43,144,419,628

13 FINANCE LEASE FIXED ASSETS

Items	Machinery and equipment VND	Motor vehicles VND	Total VND
Historical cost			
As at 1 January 2026	71,126,290,778	28,152,227,276	99,278,518,054
New leases during the period	35,085,151,734	12,081,452,729	47,166,604,463
As at 30 Sep 2026	106,211,442,512	40,233,680,005	146,445,122,517
Accumulated depreciation			
As at 1 January 2026	13,147,455,570	6,496,900,164	19,644,355,734
Charge for the period	7,974,016,760	2,901,775,504	10,875,792,264
Decrease during the year	-	30,891,647	30,891,647
As at 30 Sep 2026	21,121,472,330	9,367,784,021	30,489,256,351
Net book value			
As at 1 January 2026	57,978,835,208	21,655,327,112	79,634,162,320
As at 30 Sep 2026	85,089,970,182	30,865,895,984	115,955,866,166

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14 INVESTMENT PROPERTIES FOR LEASE

Items	As at 30 Sep 2026	Increase during the year	Decrease during the year	As at 1 January 2026
	VND	VND	VND	VND
Historical cost				
Buildings and land use right	663,478,155,542	-	-	663,478,155,542
Total	663,478,155,542	-	-	663,478,155,542
Accumulated depreciation				
Buildings and land use right + Depreciation during the period	283,226,775,815	17,544,868,695	-	265,681,907,120
Total	283,226,775,815	17,544,868,695	-	265,681,907,120
Net book value				
Buildings and land use right	380,251,379,727			397,796,248,422
Total	380,251,379,727			397,796,248,422

As at 30 Sep 2026, investment properties held for lease with a carrying value of VND 298,424,664,229 (as at 31st Dec 2025: VND 262,579,750,056) were pledged as collaterals for borrowings of the Group and third parties.

As at 30 Sep 2026, the Group's investment properties held for lease are currently being leased, so the Board of Management has not officially determined the fair value of these properties. Based on the ratio and rental value of investment properties, the Board of Management assesses that the fair value of these properties is greater than the carrying amount at the end of the accounting period.

15 LONG-TERM ASSETS IN PROGRESS

	As at 30/09/2026 VND	As at 01/01/2026 VND
Construction in progress	748,824,859,940	669,350,207,935
Total	748,824,859,940	669,350,207,935

Details of construction in progress are as follows:

	As at 30/09/2026 VND	As at 01/01/2026 VND
Hanh Phuc Project	692,025,295,228	639,110,961,711
Ham Kiem - Binh Thuan Wind Power Plant Project	4,731,968,182	4,731,968,182
Summerland Project	20,891,283,550	20,891,283,550
Others	31,176,312,980	4,615,994,492
Total	748,824,859,940	669,350,207,935

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16 TRADE ACCOUNTS PAYABLE

	As at 30/09/2026		As at 01/01/2026	
	VND		VND	
	Value	Able-to-pay amount	Value	Able-to-pay amount
Short-term:				
Related parties	618,392,178,152	618,392,178,152	132,736,757,644	132,736,757,644
Third parties	1,377,540,553,703	1,377,540,553,703	1,552,156,416,264	1,552,156,416,264
Total	1,995,932,731,855	1,995,932,731,855	1,684,893,173,908	1,684,893,173,908

(*) As at 30 Sep 2026, there were no third-party short-term trade payables representing 10% or more of the total balance.

Long-term:

Related parties	43,010,091,843	43,010,091,843	38,340,572,460	38,340,572,460
Third parties	804,247,252,382	804,247,252,382	665,836,538,473	665,836,538,473
Total	847,257,344,225	847,257,344,225	704,177,110,933	704,177,110,933

(*) As at 30 Sep 2026, details of suppliers who had balance accounting for 10% and more of the total balance of long-term trade accounts payable – third parties are as below

Dongfang Electric International Corporation	131,417,504,722	131,417,504,722	54,680,757,620	54,680,757,620
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CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY
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17 ADVANCES FROM CUSTOMERS

	As at 30/09/2026		As at 01/01/2026	
	VND		VND	
	Value	Able-to-pay amount	Value	Able-to-pay amount
Short-term:				
Related parties	200,327,492,805	200,327,492,805	24,327,492,805	24,327,492,805
Third parties	7,991,084,026,176	7,991,084,026,176	1,322,567,459,065	1,322,567,459,065
Total	8,191,411,518,981	8,191,411,518,981	1,346,894,951,870	1,346,894,951,870

(*) As at 30 Sep 2026, details of customers whose balance accounting are material of the total balance of advances from customers – third parties are as follows:

Capital Region Expressway Joint Stock Company	6,211,122,878,357	6,211,122,878,357	-	-
Airports Corporation of Vietnam - JSC	253,789,753,816	253,789,753,816	322,875,228,614	322,875,228,614
Global Construction and Investment Joint Stock Company	-	-	157,562,183,108	157,562,183,108
Tropicana Nha Trang Company Limited	-	-	140,850,972,977	140,850,972,977
Project Management Board for Investment and Construction of Transportation Infrastructure	-	-	159,114,746,118	159,114,746,118

Long-term:

Customers who purchase apartments at the Hanh Phuc Project	99,466,881,000	99,466,881,000	99,466,881,000	99,466,881,000
Total	99,466,881,000	99,466,881,000	99,466,881,000	99,466,881,000

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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18 ACCRUED EXPENSES

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
Construction cost	1,438,585,319,698	1,148,259,111,626
Interest expense	23,580,153,194	23,813,996,264
Others	588,538,193	3,959,283,863
Total	1,462,754,011,085	1,176,032,391,753
Long-term:		
Land use right for the Hanh Phuc Residential Area	174,782,794,386	174,782,794,386
Total	174,782,794,386	174,782,794,386

19 OTHER PAYABLES

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
Related parties	211,900,000,000	288,600,000,000
Third parties	222,945,297,948	290,766,658,193
Total	434,845,297,948	579,366,658,193
Details of other short-term payables are presented as follows:		
Compulsory insurance and trade union	13,565,981,306	10,022,100,485
Payable to partners in construction consortium	9,378,055,444	9,378,055,444
Payables for imported goods – Na Duong II Thermal Power Plant Project	119,975,651,213	243,954,589,010
Others	291,925,609,985	316,011,913,254
Total	434,845,297,948	579,366,658,193
Long-term:		
Related parties	-	-
Third parties	39,042,324,344	38,469,600,194
Total	39,042,324,344	38,469,600,194
Details of other long-term payables are presented as follows:		
Deposits	36,000,506,406	35,427,782,256
Others	3,041,817,938	3,041,817,938
Total	39,042,324,344	38,469,600,194

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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20 BORROWINGS AND FINANCE LEASE LIABILITIES

	As at 30/09/2026 VND	Drawdowns VND	Repayments VND	As at 01/01/2026 VND
* Short-term loans (i)	4,700,285,468,004	7,261,469,270,777	7,491,034,489,155	4,929,850,686,382
JS Commercial Bank for Investment and Development of Vietnam	1,538,283,931,118	2,038,259,759,361	2,082,796,428,220	1,582,820,599,977
Indovina Bank Limited - Cho Lon Branch	585,242,436,202	675,242,436,202	90,000,000,000	-
Saigon-Hanoi Commercial Joint Stock Bank - HCM City Branch	471,463,139,860	656,821,853,129	943,326,859,027	757,968,145,758
Vietnam Joint Stock Commercial Bank for Industry and Trade	568,005,245,404	996,496,720,456	1,117,774,305,707	689,282,830,655
JS Commercial Bank for Foreign Trade of Vietnam - Tay Sai Gon	227,915,473,395	524,503,768,843	513,246,122,732	216,657,827,284
Nam A Commercial Joint Stock Bank - Ham Nghi Branch	246,287,378,597	843,054,103,197	1,436,009,652,812	839,242,928,212
Viet Capital Commercial Joint Stock Bank - South Sai Gon Branch	131,424,000,000	209,899,581,590	207,460,442,110	128,984,860,520
Vietnam Bank for Agriculture and Rural Development - Ha Noi branch	140,221,983,845	140,221,983,845	-	-
Tien Phong Commercial Joint Stock Bank - HCM City Branch	10,004,915,388	10,004,915,388	19,265,123,465	19,265,123,465
Military Commercial Joint Stock Bank - So giao dich 2 Branch	215,646,079,287	359,439,924,584	317,799,638,625	174,005,793,328
Asia Commercial Joint Stock Bank - Nguyen Van Troi Branch	-	49,960,139,134	99,960,139,134	50,000,000,000
Orient Commercial Joint Stock Bank	151,073,240,406	184,935,484,551	151,077,440,568	117,215,196,423
Vietnam Prosperity Joint Stock Commercial Bank - Head Office	25,280,953,305	49,670,280,521	51,254,631,837	26,865,304,621
Vietnam International Commercial JS Bank - HCM City Branch	129,150,204,489	209,079,367,489	130,024,166,420	50,095,003,420
Saigon Thuong Tin Commercial Joint Stock Bank - District 4 Branch	237,405,048,234	298,378,952,487	295,525,773,616	234,551,869,363
Other individuals	22,881,438,474	15,500,000,000	9,310,087	7,390,748,561
Hinokiya - Twgroup Company Limited	-	-	35,504,454,795	35,504,454,795
Current portion of long-term loans	124,568,751,876	69,526,206,326	53,593,768,011	108,636,313,561
Short-term Finance Leasing	35,448,519,462	36,586,301,935	21,450,431,913	20,312,649,440
Current portion of long-term borrowings	89,120,232,414	32,939,904,391	32,143,336,098	88,323,664,121
Total	4,824,854,219,880	7,330,995,477,103	7,544,628,257,166	5,038,486,999,943
* Long-term loans				
Tien Phong Commercial Joint Stock Bank	8,114,754,107	-	1,622,950,818	9,737,704,925
Viet Capital Commercial J. Stock Bank - South Sai Gon Branch	553,579,000	-	214,284,000	767,863,000
Nam A Commercial Joint Stock Bank - Ham Nghi branch (ii)	262,500,000,000	-	-	262,500,000,000
Long-term Finance Leasing	65,739,505,267	40,373,517,000	20,387,248,918	45,753,237,185
Vietnam Development Bank (iii)	1,262,494,775,701	14,658,584,503	60,031,858,009	1,307,868,049,207
Total	1,599,402,614,075	55,032,101,503	82,256,341,745	1,626,626,854,317

20 BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

- (i) These are short-term loans at commercial banks, with terms from 4 months to 12 months, bearing interest at the rates from 7.1%/year to 12.7%/year, The loans are used to supplement for working capital, The loans are secured by motor vehicles, future claims arising from the Group's projects.
- (ii) This is a loan with a loan term of 48 months, bearing interest at the rate of 10.4%/year for the first 11 months, The interest rate is adjusted periodically every 6 months from the 12th months onwards with the interest rate equal to the base medium-term interest rate of Nam A Commercial Joint Stock Bank at the time of adjustment plus an interest margin of 1.7%/year, This loan is used to finance the Hanh Phuc Project, purchase materials and is secured by rights and interests of the Company arising from the compensation for land clearance at the Hanh Phuc Project.
- (iii) This is a loan authorized by the Ministry of Finance to Vietnam Development Bank to lend to the Group under the Loan Agreements No, 3240 – VIE and 3242 – VIE (SF) for the purpose of financing projects and construction works of the Company and other units, The loan has a term of 25 years and bears interest at the rate of 6 months LIBOR in USD plus an interest margin of 0.6%/year, minus a deduction of 0.1%/year and an insurance premium of 0.2%/year, From the debt repayment period of 1 December 2022, the Vietnam Development Bank applied the SOFR interest rate to replace the LIBOR interest rate based on Official Dispatch No, 326/NHPT-VNN dated 18 March 2022, according to the Bank's Notice Vietnam Development Bank and Ministry of Finance, The loan is secured by term deposit contracts of the Group, machinery and equipment of No, 1 Viet Hung Construction Joint Stock Company, land use rights and assets attached to land of Chuong Duong Joint Stock Company, and the right to collect the payback fee of the Dong Nai bridge BOT project, As of the date of this financial report, current portion of long-term debt of USD 1.893.947,10 and long-term loans of USD 48.613.583,97

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21 OWNERS' CAPITAL

(a) Number of shares

	As at 30/09/2026 Ordinary shares	As at 01/01/2026 Ordinary shares
Number of shares registered	474,656,100	397,906,100
Number of shares issued	474,656,100	397,906,100
Number of shares repurchased (*)	-	-
Number of existing shares in circulation	474,656,100	397,906,100

(b) Details of owners' shareholdings

	As at 30/09/2026		As at 01/01/2026	
	VND	%	VND	%
Mr, Nguyen Van Huan	488,673,670,000	10.30	438,673,670,000	11.02
CC1 – Holdings Company - JSC	497,943,700,000	10.49	397,943,700,000	10.00
Other shareholders	3,759,943,630,000	79.21	3,142,443,630,000	78.98
Total	4,746,561,000,000	100.00	3,979,061,000,000	100.00

(c) Movement of share capital

	Number of shares	Ordinary shares VND
As at 1 January 2025	358,507,825	3,585,078,250,000
Stock dividend declared	39,398,275	393,982,750,000
As at 1 January 2026	397,906,100	3,979,061,000,000
New shares issued	76,750,000	767,500,000,000
As at 30 September 2026	474,656,100	4,746,561,000,000

Par value per share: VND10,000

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22 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital	Share premium	Treasury shares	Differences upon asset revaluation	Foreign exchange differences	Investment and development fund	Owners' other capital	Undistributed earnings	Non-controlling interests	Total
As at 01/01/2025	3,585,078,250,000	99,327,851,808	(4,796,760,000)	7,541,162,560	14,775,389	20,427,863,619		477,315,345,692	379,463,980,753	4,564,372,469,821
Net profit for the year	-	-	-	-	-	-		197,564,361,458	(8,050,488,478)	189,513,872,980
Dividend distribution in shares	393,982,750,000	-	-	-	-	-		(393,982,750,000)	-	-
Treasury share repurchase	-	5,475,213,713	4,796,760,000	-	-	-		-	-	10,271,973,713
Appropriation to the Investment and Development Fund	-	-	-	-	-	44,405,546,011		(44,405,546,011)	-	-
Appropriation to welfare fund	-	-	-	-	-	-		(11,142,678,088)	(2,306,330)	(11,144,984,418)
Compensation for Board of Directors and Board of Supervision	-	-	-	-	-	-		(3,759,926,335)	(14,518,111)	(3,774,444,446)
Increase/(decrease) due to divestments	-	-	-	(14,032,635,000)	-	-		72,441,330,850	(318,967,105,784)	(260,558,409,934)
Others	-	-	-	-	(92,488,906)	-		92,947,649	-	458,743
As at 31/12/2025	3,979,061,000,000	104,803,065,521	-	(6,491,472,440)	(77,713,517)	64,833,409,630	-	294,123,085,215	52,429,562,050	4,488,680,936,459
Capital increased during the year	767,500,000,000	84,425,000,000	-	-	-	-	-	-	-	851,925,000,000
Net profit for the year	-	-	-	-	-	-	-	149,050,148,476	1,138,431,755	150,188,580,231
Dividend distribution in shares (ii)	-	-	-	-	-	-	237,324,900,000	(237,324,900,000)	-	-
Appropriation to development investment fund (i)	-	-	-	-	-	15,000,000,000	-	(15,000,000,000)	-	-
Appropriation to welfare fund (i)	-	-	-	-	-	-	-	(15,000,000,000)	-	(15,000,000,000)
Compensation for Board of Management and the Audit Committee (i)	-	-	-	-	-	-	-	(5,955,384,300)	(17,615,700)	(5,973,000,000)
Others	-	-	-	-	5,665,758	-	-	(1)	-	5,665,757
As at 30/09/2026	4,746,561,000,000	189,228,065,521	-	(6,491,472,440)	(72,047,759)	79,833,409,630	237,324,900,000	169,892,949,390	53,550,378,105	5,469,827,182,447

(i) According to the Resolution of the Annual General Meeting No. 32/NQ-DHDCD.TN dated 30 July 2026, the Annual General Meeting approved the plan of appropriation of profit as below:

- Appropriation to compensation of the Board of Directors and Audit Committee with the amount of VND 5,640,000,000;
- Appropriation to Investment and development funds and bonus and welfare funds corresponding: VND 15,000,000,000 and VND 15,000,000,000; and
- Stock dividend distribution for 2025: VND 237,324,900,000.

As at 30 September 2026, the dividend payment for 2025, issued in the form of shares, has been recorded under "other owner's equity" because the amended Certificate of Enterprise Registration—required for the increase in charter capital—has not yet been received.

(ii) According to Resolution No. 11/NQ-DHDCD.BT dated 9 January, 2026 of the Extraordinary General Meeting of Shareholders approving the plan to issue 100,000,000 shares by private placement to increase charter capital, at an offering price of VND 11,100 per share to professional securities investors, and authorizing the Board of Directors to select the investors, determine the number of shares allocated to each investor, and implement the plan.

Proposal No. 03/TTr-HDQT dated 9 January 2026 on the plan for the private placement of shares to investors: Plan for use of capital raised from the offering: The entire amount raised from the offering, estimated at VND 1,110,000,000,000 will be allocated for the purpose of investment in infrastructure projects under the Public-Private Partnership (PPP) model implemented by consortium, in which CC1 participates as a consortium member, specifically as follows:

- Capital contribution to Cat Lai Bridge Investment Limited Liability Company to implement the Cat Lai Bridge Construction Investment Project;
- Capital contribution to Long Hung Bridge Investment Limited Liability Company to implement the Long Hung Bridge Construction Investment Project (Dong Nai Bridge 2).

Resolution No. 49/NQ-HDQT dated 10 June, 2026 of the Board of Directors on the implementation of the distribution of shares in the private placement to investors.

Resolution No. 55/NQ-HDQT dated 18 June, 2026 of the Board of Directors on the approval of the results of the private placement of shares, canceling of the remaining undistributed shares.

Official Letter No. 5766/UBCK-QLCB dated 23 June 2026 of the State Securities Commission on the report on the results of the private placement of shares of CC1. CC1 successfully placed 76,750,000 shares out of 100,000,000 shares.

(see the next page)

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY
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23 NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from constructions activities	8,259,485,727,387	5,534,544,407,683
Revenue from sales of goods and materials	2,736,309,501,310	1,639,538,789,372
Revenue from sales of finished products	105,987,708,264	120,727,155,898
Revenue from rendering of services	115,757,285,379	116,941,528,214
Revenue from real estate sold	9,129,022,663	39,322,100,799
Total	11,226,669,245,003	7,451,073,981,966

24 COST OF GOODS SOLD AND SERVICES RENDERED

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Cost of constructions activities	8,316,178,105,929	5,291,829,070,996
Cost of sales of goods and materials	2,698,034,629,258	1,615,868,467,719
Cost of sales of finished products	95,090,139,126	107,521,053,799
Cost of rendering of services	48,491,465,914	40,993,714,681
Cost of real estate sold	9,129,022,663	37,370,979,606
Total	11,166,923,362,890	7,093,583,286,801

25 FINANCIAL INCOME

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest income from lendings and deposits	235,781,349,331	108,823,343,852
Net profit from foreign currency translation at period-end	19,009,859,764	-
Interest for late payment	19,204,675,244	2,001,645,015
Dividends received	10,419,287,000	2,520,000,000
Income from transferring investments	333,064,699,075	90,921,792,882
Realised foreign exchange gains	362,781,991	1,407,442,069
Others	-	1,143,550,685
Total	617,842,652,405	206,817,774,503

26 FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expense	375,165,486,531	243,418,830,145
Net loss from foreign currency translation at year-end	-	37,977,393,246
Realised foreign exchange gains	1,956,389,922	201,797,562
Others	-	7,926,966,414
Total	377,121,876,453	289,524,987,367

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY
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27 GENERAL AND ADMINISTRATION EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Staff costs	159,555,727,795	118,471,448,535
Material cost	2,287,737,971	5,627,795,734
Tool and equipment	443,891,554	210,427,075
Depreciation and amortisation	2,839,508,885	2,282,782,574
Tax and other fees	24,196,204	668,834,392
Provision/(reversal of provision) for doubtful debts	-	-
Outside service expenses	2,440,942,659	25,516,313,506
Others	31,571,254,708	46,785,016,721
Total	212,157,236,988	199,562,618,537

28 PROFIT SHARED FROM ASSOCIATES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Dividends received during the year (*)	5,040,000,000	(2,520,000,000)
Ownership share in the profit/ loss of the associates	52,490,701,721	14,688,031,994
Profit shared from associates	57,530,701,721	12,168,031,994

(*) The dividends received from an associate in 2026 is presented in accordance with the Circular No. 43/2026/TT-BTC dated 20 April 2026.

29 OTHER INCOME

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Gains on disposal of fixed assets	1,817,744,706	16,932,159
Penalty income	7,590,533,938	1,168,825,561
Profit from revaluation of fixed assets, working assets, other	-	181,056,634,831
Others	21,978,483,239	4,566,405,858
Total	31,386,761,883	186,808,798,409

30 OTHER EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Fines	250,380,097	1,297,479,778
Others	710,498,820	38,920,149,136
Total	960,878,917	40,217,628,914

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY
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31 RELATED PARTY DISCLOSURES

During the period and as at period/year end date, the Group has balances and transactions with the following related parties:

(a) Related party transactions

During the period, the primary transactions with related parties incurred are:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Sales of goods and materials		
No.1 Viet Hung Construction Joint Stock Company	11,293,614,374	-
Total	11,293,614,374	-
Revenue from rendering of services		
CC1 Trading Services Joint Stock Company	45,000,000	90,000,000
Southern Infrastructure and Energy Joint Stock Company	-	90,000,000
No.1 Viet Hung Construction Joint Stock Company	3,497,518,582	11,970,531,991
CC1 Construction Joint Stock Company (Former Name: 3H Building Materials Joint Stock Company)	-	90,000,000
Saigon Sunflower Company Limited	108,000,000	-
CC1 - Holdings Joint Stock Company	180,000,000	30,000,000
Total	3,830,518,582	12,270,531,991
	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Sales Of Construction Activities		
No.1 Viet Hung Construction Joint Stock Company	2,080,637,491	1,793,013,522
Total	2,080,637,491	1,793,013,522
	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Purchase of goods and services in the form of sub-contracts		
CC1 Trading Services Joint Stock Company	2,621,896,408,962	780,875,665,853
No.1 Viet Hung Construction Joint Stock Company	413,338,133,332	235,440,796,707
Total	3,035,234,542,294	1,017,116,462,560

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	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest on deferred payment sales		
No.1 Viet Hung Construction Joint Stock Company	211,213,474	964,488,704
Total	211,213,474	964,488,704
	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest from Subcontractor		
No.1 Viet Hung Construction Joint Stock Company	-	163,539,000
Total	-	163,539,000
	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest and management fee form lendings		
Chuong Duong Joint Stock Company	-	1,135,123,278
No.1 Viet Hung Construction Joint Stock Company	627,946,816	1,211,220,080
Total	627,946,816	2,346,343,358
Profit from share transfer		
CC1 - Holdings Joint Stock Company	324,000,000,000	-
Total	324,000,000,000	-
Dividend Received		
CC1 Trading Services Joint Stock Company	5,040,000,000	2,520,000,000
Cam Lo - Tuy Loan BT Investment Company Limited	10,419,287,000	-
Total	15,459,287,000	2,520,000,000
	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Investment		
No.1 Viet Hung Construction Joint Stock Company	680,000,000	-
Saigon Sunflower Company Limited	350,000,000,000	420,850,000,000
Cam Lo - Tuy Loan BT Investment Company Limited	593,457,000	-
Chuong Duong Joint Stock Company	-	57,493,557,000
CC1 Asset Management and Services Company Limited	-	42,000,000,000
CC1 Trading Services Joint Stock Company	136,500,000,000	-
CC1 Cat Lai Company Limited	659,602,000,000	-
Total	1,147,375,457,000	520,343,557,000

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY
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(b) Period end balances with related parties

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term trade accounts receivable		
No.1 Viet Hung Construction Joint Stock Company	3,311,640,840	10,506,471,506
Mien Trung Construction and Manufacture Building Materials Joint Stock Company	4,004,737,951	4,004,737,951
Cam Lo - Tuy Loan BT Investment Company Limited	22,884,276,327	27,634,422,327
CC1 - Holdings Joint Stock Company	264,000,000	-
CC1 Trading Services Joint Stock Company	79,171,986	79,171,986
Total	30,543,827,104	42,224,803,770
	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term prepayments to suppliers		
No.1 Viet Hung Construction Joint Stock Company	1,226,326,146,078	393,004,705,996
Mien Trung Construction and Manufacture Building Materials Joint Stock Company	66,680,543,502	66,680,543,502
No.1 Viet Tong Construction Joint Stock Company	39,143,753,135	39,143,753,135
Nhan Phuc Duc Investment Joint Stock Company	308,084,521	295,527,521
CC1 Construction Joint Stock Company (Former Name: 3H Building Materials Joint Stock Company)	462,052,310,849	-
CC1 Trading Services Joint Stock Company	990,000,000	990,000,000
Total	1,795,526,847,662	502,350,700,695
	As at 30/09/2026 VND	As at 01/01/2026 VND
Investments held to maturity		
Short-term		
No.1 Viet Hung Construction Joint Stock Company	13,841,692,906	12,531,305,703
Long-term		
No.1 Viet Hung Construction Joint Stock Company	7,518,734,416	9,163,880,722
	As at 30/09/2026 VND	As at 01/01/2026 VND
Other receivables:		
Short-term:		
CC1 Trading Services Joint Stock Company	39,746,573,525	2,520,000,000
No.1 Viet Hung Construction Joint Stock Company	8,825,270,337	114,442,000
No.1 Viet Tong Construction Joint Stock Company	466,667,000	466,667,000
CC1 - Holdings Joint Stock Company	351,074,398,679	-
Total	400,112,909,541	3,101,109,000
Long-term:		
No.1 Viet Hung Construction Joint Stock Company	6,090,956,535	5,558,894,984
Total	6,090,956,535	5,558,894,984

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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	As at 30/09/2026	As at 01/01/2026
Trade Accounts Payable		
Short-term		
CC1 Trading Services Joint Stock Company	618,392,178,152	132,736,757,644
Long-term		
No.1 Viet Hung Construction Joint Stock Company	39,132,977,558	34,549,838,773
CC1 Construction Joint Stock Company (Former Name: 3H Building Materials Joint Stock Company)	86,380,598	-
No.1 Viet Tong Construction Joint Stock Company	3,790,733,687	3,790,733,687
Total	43,010,091,843	38,340,572,460
	As at 30/09/2026	As at 01/01/2026
Short-term advances from customers		
CC1 Trading Services Joint Stock Company	24,327,492,805	24,327,492,805
Saigon Sunflower Company Limited	176,000,000,000	-
Total	200,327,492,805	24,327,492,805
	As at 30/09/2026	As at 01/01/2026
Other short-term payables		
CC1 Construction Joint Stock Company (Former Name: 3H Building Materials Joint Stock Company)	17,300,000,000	-
Saigon Sunflower Company Limited	194,600,000,000	288,600,000,000
Total	211,900,000,000	288,600,000,000

32 COMPARATIVE INFORMATION

Some items in the Consolidated Financial Statements for the year ended 31 December 2025 have been reclassified according to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the Accounting System for Enterprises and Circular No. 43/2026/TT-BTC dated April 20, 2026 guiding Methods for preparing and presenting consolidated financial statements, details as follows:

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Unit: VND

	Code	As at 01/01/2026 (as previously presented)	As at 01/01/2026 (Rephrased according to Circular 99/2025/TT-BTC and Circular 43/2026/TT-BTC)
A. CURRENT ASSETS			
Cash equivalents	112	1,002,052,364,118	760,574,498,464
Short-term investments held to maturity	123	250,653,352,713	273,912,553,565
Short-term lendings		20,525,233,128	-
Long-term investments held to maturity	265	-	30,595,663,524
Long-term lendings		30,595,663,524	-
Other current assets	165	-	243,331,842,792
Short-term trade accounts receivable	131	2,603,375,122,705	2,386,461,368,616
Long-term trade accounts receivable	211	-	256,254,605,352
Other short-term receivables	135	517,113,933,755	512,525,988,893
Other long-term receivables	215	664,964,788,873	664,964,788,873

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN/HN

	Code	As at 01/01/2026 (as previously presented)	As at 01/01/2026 (Rephrased according to Circular 99/2025/TT- BTC and Circular 43/2026/TT-BTC)
C. LIABILITIES			
Short-term advances from customers	312	1,307,554,100,607	1,346,894,951,870
Dividend and interest payables	313	-	5,458,503,091
Other short-term payables	320	584,825,161,284	579,366,658,193

33 EVENTS ARISING AFTER THE DATE OF THE CONSOLIDATED FINANCIAL STATEMENTS

According to Resolution No. 90/NQ-HDQT dated 07 August 2026, the General Meeting of Shareholders approved the implementation of the plan to issue shares to pay 2025 dividends to existing shareholders at an issuance ratio of 5% (exercise ratio 20:1) from Retained earnings determined as at 31 December 2025 based on the audited 2025 Consolidated Financial Statements.

According to Report results of the share issuance to pay dividend No. 618/TCT-P.NV&QHNDT dated 21 September 2026, and the Notice of change in the number of shares with voting rights outstanding dated 21 September 2026, the number of shares issued was 23,732,490 shares.

According to Official Letter No. 6388/CNVSDC-ĐK dated 9 October 2026 regarding the adjustment of information on the quantity of registered securities - stock code CC1.

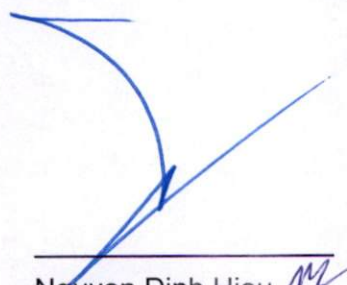
On 13 October 2026, the Ho Chi Minh City Department of Finance issued the 19th amended Enterprise Registration Certificate, under which the Corporation's charter capital was increased to VND 4,983,885,900,000.

Pursuant to Decision No. 48/QĐ-TCT dated October 23, 2026 regarding the transfer of CC1's shares in No.1 Viet Quang Construction Joint Stock Company, CC1 will transfer a portion of the shares owned by CC1 in No.1 Viet Quang Construction Joint Stock Company. Upon completion of the transfer, based on CC1's remaining shareholding ratio, No.1 Viet Quang Construction Joint Stock Company shall no longer be a subsidiary of CC1.

The consolidated financial statements were approved by the Board of Management on 10th Oct 2026



Dinh Thi Hong Ngoc
Preparer



Nguyen Dinh Hieu
Chief Accountant



Le Bao Anh
General Director