

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS FOR THE 3rd QUARTER OF 2026

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CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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

Form B 01 - DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27,
2025 of the Minister of Finance)**SEPARATE STATEMENT OF FINANCIAL POSITION**

As at 30 September 2026

Unit: VND

ASSETS	Code	Note	As at 30/09/2026	As at 01/01/2026
A. CURRENT ASSETS	100		20,079,498,463,782	12,808,893,089,443
I. Cash and cash equivalents	110	3	5,439,627,623,396	1,993,162,423,041
1. Cash	111		1,577,807,713,124	1,246,437,924,577
2. Cash equivalents	112		3,861,819,910,272	746,724,498,464
II. Short-term investment	120	4	407,281,316,122	259,812,737,685
1. Short-term investments held to maturity	123		407,281,316,122	259,812,737,685
III. Short-term receivables	130		10,977,097,243,259	7,622,545,551,683
1. Short-term trade accounts receivable	131	5	2,379,524,149,437	2,418,679,540,212
2. Short-term prepayments to suppliers	132	6	7,760,996,613,748	4,966,767,676,460
3. Other short-term receivables	135	7	1,104,556,509,532	511,145,794,235
4. Provision for doubtful debts – short-term	136		(267,980,029,458)	(274,047,459,224)
IV. Inventories	140	8	2,609,090,553,716	2,255,105,813,480
1. Inventories	141		2,609,090,553,716	2,255,105,813,480
V. Other current assets	160		646,401,727,289	678,266,563,554
1. Short-term prepaid expenses	161	9	81,883,974,239	67,576,380,357
2. Value added tax ("VAT") to be reclaimed	162		119,582,616,280	119,464,371,896
3. Tax and other receivables from the State	163	11	331,335,136,770	247,893,968,509
4. Other current assets	165	10	113,600,000,000	243,331,842,792
B. LONG-TERM ASSETS	200		5,133,164,162,724	4,438,814,559,490
I. Long-term receivables	210		895,895,645,953	1,418,295,209,888
1. Long-term trade accounts receivable	211		318,989,648,161	256,254,605,352
2. Other long-term receivables	215	7	576,905,997,792	1,162,040,604,536
II. Fixed assets	220		50,249,082,360	42,048,877,326
1. Tangible fixed assets	221	12	17,240,312,603	17,481,762,273
Historical cost	222		56,624,220,600	53,207,539,272
Accumulated depreciation	223		(39,383,907,997)	(35,725,776,999)
2. Finance lease fixed assets	224	15	29,864,350,129	21,146,602,112
Historical cost	225		38,687,900,914	27,280,127,276
Accumulated depreciation	226		(8,823,550,785)	(6,133,525,164)
3. Intangible fixed assets	227	13	3,144,419,628	3,420,512,941
Historical cost	228		6,135,683,100	5,540,815,100
Accumulated amortisation	229		(2,991,263,472)	(2,120,302,159)
IV. 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)
V. Long-term asset in progress	250		721,975,633,052	648,458,924,385
1. Construction in progress	252	16	721,975,633,052	648,458,924,385
VI. Long-term investments	260	4	3,037,754,191,413	1,922,906,696,275
1. Investments in subsidiaries	261		512,683,128,998	512,683,128,998
2. Investments in associates	262		1,922,497,000,000	991,715,000,000
3. Investments in other entities	263		840,667,306,814	651,109,122,822
4. Provision for long-term investments	264		(263,196,219,069)	(263,196,219,069)
5. Long-term investments held to maturity	265		25,102,974,670	30,595,663,524
VII. Other long-term asset	270		47,038,230,219	9,308,603,194
1. Long-term prepaid expenses	271	9	47,038,230,219	9,308,603,194
TOTAL ASSETS	280		25,212,662,626,506	17,247,707,648,933

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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

Form B 01 - DN

 (Attached to Circular No. 99/2025/TT-BTC dated October 27,
2025 of the Minister of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

RESOURCES	Mã số	TM	As at 30/09/2026	As at 01/01/2026
C. LIABILITIES	300		19,812,172,612,852	12,771,127,158,571
I. Short-term liabilities	310		16,508,284,725,591	9,581,489,536,497
1. Short-term trade accounts payable	311	17	1,730,334,987,104	1,498,008,691,440
2. Short-term advances from customers	312	18	8,147,696,136,178	1,315,770,447,652
3. Dividend and interest payables	313		117,376,700	117,376,700
4. Short-term tax and other payables to the State	314	11	24,049,580,431	91,864,836,867
5. Payables to employees	315		41,840,664,047	36,182,343,535
6. Short-term accrued expenses	316	19	1,447,039,327,883	1,173,660,674,607
7. Short-term unearned revenue	319	20	2,363,764,429	2,913,162,436
8. Other short-term payables	320	21	429,869,327,449	575,405,393,924
9. Short-term borrowings and finance lease liabilities	321	22	4,635,592,166,012	4,862,065,514,146
10. Provision for short-term liabilities	322		9,498,361,860	1,574,352,291
11. Bonus and welfare funds	323		39,883,033,498	23,926,742,899
II. Long-term liabilities	330		3,303,887,887,261	3,189,637,622,074
1. Long-term trade accounts payables	331	17	927,976,564,249	773,419,934,752
2. Long-term advances from customers	332	18	99,466,881,000	99,466,881,000
3. Long-term accrued expenses	334	19	174,782,794,386	174,782,794,386
4. Long-term unearned revenue	337	20	19,509,390,750	20,854,865,976
5. Other long-term payables	338	21	541,005,999,876	541,423,675,726
6. Long-term borrowings and finance lease liabilities	339	22	1,541,146,257,000	1,579,689,470,234
D. OWNERS' EQUITY	400		5,400,490,013,654	4,476,580,490,362
1. Owners' capital	411	23 - 24	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		189,228,065,521	104,803,065,521
3. Owners' other capital	414		237,324,900,000	-
4. Foreign exchange differences	417		(72,047,759)	(77,713,517)
5. Investment and development funds	418		68,315,361,827	53,315,361,827
6. Undistributed earnings	420		159,132,734,065	339,478,776,531
- Undistributed post-tax profits of previous years	420a		66,513,876,531	93,076,712,243
- Post-tax profits of current period/year	420b		92,618,857,534	246,402,064,288
TOTAL RESOURCES	440		25,212,662,626,506	17,247,707,648,933

 Do Thi Thanh Thuy
Preparer

Ho Chi Minh City, 30.....October 2026

 Nguyen Dinh Hieu
Chief Accountant

 Le Bao Anh
General Director

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE INCOME STATEMENT

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

Unit: VND

CONTENT	Code	Note	The Third Quarter Of 2026	The Third Quarter Of 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		4,692,014,928,086	2,554,117,283,468	11,014,967,887,411	7,323,509,325,681
2. Less deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services	10	25	4,692,014,928,086	2,554,117,283,468	11,014,967,887,411	7,323,509,325,681
4. Cost of goods sold and services rendered	11	26	4,667,972,448,127	2,485,829,888,788	10,976,261,023,027	7,011,959,058,906
5. Gross profit from sales of goods and rendering of services	20		24,042,479,959	68,287,394,680	38,706,864,384	311,550,266,775
6. Profit/(loss) from sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	27	192,456,111,621	70,618,135,668	592,719,180,181	207,769,276,254
8. Financial expenses	23	28	124,806,509,650	83,146,596,054	359,976,153,428	308,493,838,411
- Including: Borrowing expenses	24		122,914,584,041	82,830,422,966	358,023,019,196	266,492,816,193
9. Selling expenses	25		-	-	-	1,436,662,225
10. General and administration expenses	26	29	67,166,261,269	54,058,512,624	177,350,677,274	134,030,200,522
11. Net operating profit	30		24,525,820,661	1,700,421,670	94,099,213,863	75,358,841,871
12. Other income	31	30	2,326,651,794	181,638,897,078	23,899,100,986	182,276,663,738
13. Other expenses	32	31	233,762,989	(18,189,268)	722,889,944	39,154,397,047
14. Net other expenses	40		2,092,888,805	181,657,086,346	23,176,211,042	143,122,266,691
15. Accounting profit before tax	50		26,618,709,466	183,357,508,016	117,275,424,905	218,481,108,562
16. Corporate income tax ("CIT") - current	51		(6,309,348,839)	36,656,175,258	24,656,567,371	43,696,221,712
17. CIT - deferred	52		-	-	-	-
18. Profit after tax	60		32,928,058,305	146,701,332,758	92,618,857,534	174,784,886,850

Do Thi Thanh Thuy

Do Thi Thanh Thuy
Preparer

Ho Chi Minh City, 30 October 2026

Nguyen Dinh Hieu
Chief Accountant



Le Bao Anh
General Director

SEPARATE CASH FLOW STATEMENT

(Indirect method)

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

Unit: VND

CONTENT	Code	Note	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		117,275,424,905	218,481,108,562
2. Adjustments for:				
Depreciation and amortisation	02		25,850,777,536	34,933,905,306
Reversal of provision	03		(2,941,297,414)	-
Unrealised foreign exchange losses	04		(19,009,859,764)	37,977,404,208
Profits from investing activities	05		(573,091,441,665)	(204,449,989,207)
Interest expense	06		358,023,019,196	266,492,816,193
3. Operating profit before changes in working capital	08		(93,893,377,206)	353,435,245,062
Increase in receivables	09		(2,438,624,915,624)	(702,914,786,501)
Increase in inventories	10		(353,984,740,236)	(675,453,405,345)
Increase in payables (excluding interest payable and corporate income tax payable)	11		7,333,091,125,198	(1,097,343,869,332)
Decrease/(increase) in prepaid expenses	12		(52,037,220,907)	24,785,811,513
Interest paid	14		(358,256,862,266)	(270,887,935,494)
CIT paid	15		(75,876,252,652)	(54,887,491,352)
Other receipts from operating activities	16		564,546,980	3,012,502,130
Other payments on operating activities	17		(4,594,709,401)	(16,411,209,974)
Net cash outflows from operating activities	20		3,956,387,593,886	(2,436,665,139,293)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(78,615,048,904)	(37,404,588,554)
2. Lendings granted and term deposits at banks	23		(326,430,358,061)	(188,887,467,052)
3. Collection of lendings and term deposits at banks	24		183,736,065,538	710,625,348,502
4. Investments in other entities	25		(1,340,206,805,992)	(557,843,557,000)
5. Proceeds from divestment of investments in other entities	26		192,866,622,000	758,408,000,000
6. Dividends and interest received	27		263,979,907,159	368,531,326,536
Net cash inflows/(outflows) from investing activities	30		(1,104,669,618,260)	1,053,429,062,432

SEPARATE CASH FLOW STATEMENT

(Indirect method)

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

Unit: VND

CONTENT	Code	Note	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 issuance of shares	31		851,925,000,000	-
2. Proceeds from short-term and long-term borrowings	33		7,023,113,525,199	5,831,667,640,027
3. Repayments of borrowings and bonds	34		(7,273,315,708,791)	(5,208,641,239,344)
4. Finance lease principal repayments	35		(5,671,843,230)	(4,492,974,010)
Net cash inflows from financing activities	40		596,050,973,178	618,533,426,673
Net decrease in cash and cash equivalents for the period	50		3,447,768,948,804	(764,702,650,188)
Cash and cash equivalents at beginning of period	60		1,993,162,423,041	2,559,370,534,561
Effect of foreign exchange differences	61		(1,303,748,449)	325,135,476
Cash and cash equivalents at end of period	70		5,439,627,623,396	1,794,993,019,849

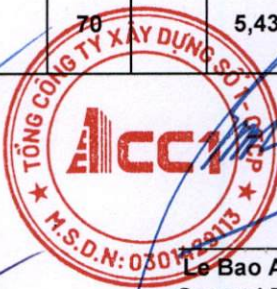
Do Thi Thanh Thuy

Do Thi Thanh Thuy
Preparer

Ho Chi Minh City, 30 October 2026

Nguyen Dinh Hieu
Chief Accountant

Le Bao Anh
General Director



**SEPARATE FINANCIAL STATEMENTS
FOR THE THREE-MONTH PERIOD ENDED 30 SEPTEMBER 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 October 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 23.

Normal business cycle of the Company is from the point of time when the Company purchase material for construction procedures to the point of time when construction works are accomplished.

The Company'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 building civil and industrial constructions, infrastructure; and
- Real estate business.

The Company has registered office at 111A Pasteur Street, Sai Gon Ward, Ho Chi Minh City. As at 30 September 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 Village, Luc Nam Commune, Bac Ninh Province, Vietnam.
- Branch of Construction Corporation No 1 Joint Stock Company – Ha Noi: Luong Truyen Village, Bat Bat Commune, Hanoi City, Vietnam.
- Branch of Construction Corporation No 1 Joint Stock Company – Lam Dong: 95/10/14 Pham Hong Thai, Di Linh Commune, Lam Dong Province, Vietnam.

As at 30 September 2026, the Company had 1,053 employees (as at 31 December 2025: 821 employees).

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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1 GENERAL INFORMATION (continued)

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

No.	Company Name	Principal activities	Place of incorporation and operation	30/09/2026		31/12/2025	
				Ownership (%)	Voting right (%)	Ownership (%)	Voting right (%)
	Subsidiary						
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	Dong Nai Bridge Investment and Construction Joint Stock Company	Construction of railway and road works, construction of civil works	Dong Nai Province	63.59	63.63	63.59	63.63
3	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
4	CC1 Construction and Equipment Joint Stock Company	Construction	Ho Chi Minh City	65.00	65.00	65.00	65.00

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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1 GENERAL INFORMATION (continued)

				30/09/2026		31/12/2025	
No.	Company Name	Principal activities	Place of incorporation and operation	Ownership (%)	Voting right (%)	Ownership (%)	Voting right (%)
Associate							
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	CC1 Trading Services Joint Stock Company	Trading and services	Ho Chi Minh City	49.00	49.00	28.00	28.00
5	Dai Ngai Industrial Park Company Limited	Real estate business, land use rights belonging to the owner, user or tenant.	Can Tho City	-	-	48.00	48.00
6	CC1 Cat Lai Company Limited	Construction	Dong Nai Province	38.11	38.11	-	-
7	Saigon Sunflower Company Limited	Construction and trading	Ho Chi Minh City	34.62	34.62	49.00	49.00

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of separate financial statements

The financial statements of the company have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of the financial statements of the company. The financial statements of the company have been prepared under the historical cost convention.

The accompanying financial statements of the company 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.

Users of these financial statements of the company should read them together with the consolidated financial statements of the Company for the period ended 30 September 2026 in order to obtain full information of the financial position and results of its operations and its cash flows of the Company.

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

2.2 Fiscal year

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

2.3 Currency

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.4 Exchange rates**

Foreign currency transactions are translated into the accounting currency using the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies outstanding at the end of the financial year are translated using the exchange rates prevailing at the reporting date.

Exchange differences arising during the year from foreign currency transactions are recognised in financial income or financial expenses. Exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the period, after offsetting exchange gains and exchange losses, are recognised in financial income or financial expenses. The exchange rates used to translate foreign currency transactions are the actual exchange rates prevailing at the transaction dates. The actual exchange rates applicable to foreign currency transactions are determined as follows:

- For foreign currency purchase and sale transactions (spot contracts, forward contracts, futures contracts, option contracts and swap contracts): the exchange rate specified in the foreign currency purchase and sale contract entered into between the Corporation and the bank.
- Where the contract does not specify the settlement exchange rate: the actual exchange rate at the transaction date is the average transfer buying and selling exchange rate quoted by the commercial bank with which the Corporation regularly conducts transactions, or an exchange rate approximating such average transfer buying and selling exchange rate at the transaction date

The exchange rate used for the retranslation of monetary items denominated in foreign currencies at the reporting date is the average transfer buying and selling exchange rate of the commercial bank with which the Corporation regularly conducts transactions at the end of the accounting period. For balances of demand deposits denominated in foreign currencies, the Corporation retranslates all monetary items denominated in foreign currencies using the average transfer buying and selling exchange rate of the commercial bank where the foreign currency deposit accounts are maintained. The Corporation does not retranslate part or all of foreign currency denominated receivables for which a provision for doubtful debts has been recognised.

2.5 Cash and cash equivalents

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

2.6 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.

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Receivables are classified into short-term and long-term receivables on the separate statement of financial position of the company based on the remaining period from the separate statement of financial position date of the company to the maturity date.

2.7 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 company 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.

2.8 Investments

(a) Investments held to maturity

Held-to-maturity investments comprise investments that the Corporation has both the intention and ability to hold until maturity. Held-to-maturity investments include term deposits with banks (including treasury bills and promissory notes), bonds, preference shares that the issuer is required to redeem at a specified future date, and other held-to-maturity investments.

Held-to-maturity investments are recognised from the acquisition date and initially measured at purchase price plus transaction costs directly attributable to the acquisition. Interest income from held-to-maturity investments subsequent to the acquisition is recognised in the income statement on an accrual basis. Interest accrued prior to the Corporation's acquisition is deducted from the cost of the investment at the acquisition date.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

When there is clear evidence that part or all of an investment may not be recoverable and the loss can be reliably measured, the impairment loss is recognised as a financial expense in the year and directly deducted from the carrying amount of the investment.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.8 Investments (continued)****(b) Investments in subsidiaries**

Subsidiaries are all entities whose financial and operating policies the company 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 company controls another entity.

Investments in subsidiaries are initially recorded at cost of acquisition plus other expenditure directly attributable to the investment. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

(c) Investments in associates

Associates are investments that the company has significant influence but not control over and the company would generally have from 20% to less than 50% of the voting rights of the investee.

Investments in associates are accounted for at cost of acquisition including purchase cost or capital contribution value plus other expenditure directly attributable to the investments. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

(d) 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.

(e) Provision for investments in subsidiaries, associates and other entities

Provision for investments in subsidiaries, associates, and other entities is made when there is a diminution in value of the investments at the period end.

Provision for investments in subsidiaries and associates is calculated based on the loss of investees.

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 similarly to provision for investments in subsidiaries and associates.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.8 Investments (continued)

(e) Provision for investments in subsidiaries, associates and other entities (continued)

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.

2.9 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.

2.10 Business cooperation contract

A business cooperation contract ("BCC") is a contract between the company 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 company is not in charge of accounting and tax finalisation, the company accounts for its proportionate share of revenue and expenses from the BCC.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.11 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 income statement of the company when incurred in the period.

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line basis so as to write off 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 of the company 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 - 7 years
Motor vehicles	5 - 12 years
Office equipment	3 - 5 years
Software	3 years
Others	5 years

Land use rights comprise all actual costs incurred by the Corporation directly attributable to the land use rights, including payments for acquiring land use rights, compensation costs, site clearance costs, land levelling costs, registration fees, and other related expenditures. Land use rights with indefinite useful lives are not amortised.

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 income statement of the company.

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 equipment; project management expenditure; construction consulting expenditure; and capitalised borrowing costs for qualifying assets in accordance with the company'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 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.12 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 income statement of the company 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 of the company 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	20 - 25 years

2.13 Finance leased fixed assets

Finance leased fixed assets are recognised at cost, which is measured at the fair value of the leased asset or the present value of minimum lease payments (if the fair value exceeds the present value of minimum lease payments), plus any directly attributable initial costs related to the finance lease (excluding VAT). During the lease term, finance leased fixed assets are presented at cost, accumulated depreciation, and net book value. Finance leased fixed assets are depreciated on a straight-line basis over their estimated useful lives. The estimated useful lives of finance leased fixed assets are as follows:

Motor vehicles	5 - 12 years
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2.14 Prepaid expenses

Expenses incurred that relate to the operating results of multiple accounting periods are recorded as prepaid expenses and gradually allocated to the operating results of subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period are based on the nature and extent of each type of expense to select appropriate allocation methods and criteria.

The Corporation's prepaid expenses include:

- Tools and instruments, which are assets held by the Corporation for use in the normal course of business operations, with a cost of each asset less than VND 30 million and therefore not qualifying as fixed assets under current regulations. The cost of tools and instruments is allocated on a straight-line basis over a period of 01 to 03 years.
- Other prepaid expenses are recognised at cost and allocated on a straight-line basis over their useful lives ranging from 03 months to 05 years.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.15 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 are non-trade payables, and payables not relating to purchases of goods and services.

Payables are classified into short-term and long-term payables on the separate statement of financial position of the company based on the remaining period from the separate statement of financial position date of the company to the maturity date.

2.16 Borrowings and finance lease liabilities

Includes borrowings and finance lease liabilities, excluding borrowings in the form of bonds or preference shares with mandatory redemption clauses requiring the issuer to repurchase at a specified future date.

The Corporation monitors borrowings and finance lease liabilities in detail by each debtor and classifies them as short-term or long-term according to repayment terms.

Borrowing costs directly related to loans are recognised as financial expenses, except for costs incurred from loans specifically for investment, construction, or production of assets under development, which are capitalised in accordance with the Accounting Standard on Borrowing Costs.

2.17 Accrued expenses

Accrued expenses include liabilities for goods and services received in the period but not yet paid for, due to pending invoices or insufficient records and documents. Accrued expenses are recorded as expenses in the accounting period.

2.18 Provisions

Provisions are recognised when the company 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 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.19 Deferred revenue

Deferred revenue includes revenue received in advance from customers, including amounts paid in advance for one or more accounting periods in respect of asset leases.

Deferred revenue is recognised as revenue in the accounting period in which the Corporation fulfils its obligation to provide goods or services, or is allocated over the period of the customer's economic benefit, in accordance with the nature of the transaction and the terms of the contract.

2.20 Capital and reserves

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

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

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 brought after 1 January 2021 will be cancelled and adjusted to reduce equity.

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.21 Appropriation of profit

The company's dividends are recognised as a liability in the company's financial statements in the period in which the dividends are approved by the Company's General Meeting of Shareholders and the list of shareholders entitled to receive dividends according to the Resolution of the Board of Directors of the Company.

The plan for distribution of profit after CIT is implemented in accordance with the Resolution of the General Meeting of Shareholders and after appropriation to other funds in accordance with the company's charter and Vietnamese regulations.

The company's funds are as below:

(a) Investment and development fund

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

(b) Bonus and welfare fund

Bonus and welfare fund is appropriated from profit after CIT of the company and approved by shareholders at the General Meeting of Shareholders. This fund is presented as a liability on the balance sheet of the company. The fund is used to reward and encourage material benefits, to serve the needs of public welfare, to improve and enhance the material and spiritual life of employees.

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2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.22 Revenue recognition

(a) Revenue from sales of goods

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

- The company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - The company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - The amount of revenue can be measured reliably;
 - It is probable that the economic benefits associated with the transaction will flow to the company; 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 company gives promotional goods to customers associated with their purchases, the company allocates the total considerations received between goods sold and promotional goods. The cost of promotional goods is recognised as cost of goods sold in the income statement of the company.

(b) Revenue from construction contracts

Revenue from construction contracts is comprised of the revenue initially set out in contracts; increases, 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. Revenue from construction contracts is recognised in accordance with the guidance presented in Note 2.9.

(c) Revenue from rendering of services

Revenue from rendering of services is recognised in the income statement of the company 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 company;
- The percentage of completion of the transaction at the separate statement of financial position date of the company can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.22 Revenue recognition (continued)

(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 company; and
- Income can be measured reliably.

(e) Dividend income

Income from dividends is recognised when the company has established the receiving rights from investees.

2.23 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 separate statement of financial position date of the company but before the issuance of the financial statements of the company are recorded as a deduction from the revenue of the period.

2.24 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.

2.25 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.

2.26 Selling expenses

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

2.27 General and administration expenses

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.28 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 financial statements of the company. 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 balance sheet date of the company.

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.

2.29 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 company, including holding companies, subsidiaries and fellow subsidiaries are related parties of the company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the company that gives them significant influence over the company, 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 relationship with each related party, the company considers the substance of the relationship not merely the legal form.

2.30 Critical accounting estimates

The preparation of financial statements of the company in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of financial statements of the company 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 financial statements of the company and the reported amounts of revenues and expenses during the accounting period.

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

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DETAILED NOTES TO SEPARATE FINANCIAL STATEMENTS

3. CASH AND CASH EQUIVALENTS

	As at 30/09/2026 VND	As at 01/01/2026 VND
Cash on hand	1,384,920,562	998,681,882
Cash at banks (VND)	1,576,422,792,562	1,241,439,242,695
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Ho Chi Minh City Branch	371,637,924,116	394,485,724,283
+ Saigon-Hanoi Commercial Joint Stock Bank - Ho Chi Minh City Branch	304,711,924,278	293,921,116,165
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Thu Thiem Branch	165,779,429,053	225,088,858,516
+ Nam A Commercial Joint Stock Bank – Ham Nghi Branch	264,396,730,965	99,214,613
+ Other banks	436,584,722,478	222,360,544,675
Cash at banks (USD)	33,312,061,672	105,483,784,443
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam – Sai Gon West Branch	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 (*)	3,861,819,910,272	746,724,498,464
+ Saigon-Hanoi Commercial Joint Stock Bank - Ho Chi Minh City Branch	1,140,219,288,261	506,592,796,270
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Ho Chi Minh City Branch	1,251,600,622,011	208,277,725,056
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Thu Thiem Branch	600,000,000,000	-
+ Nam A Commercial Joint Stock Bank – Ham Nghi Branch	440,000,000,000	-
+ Military Commercial Joint Stock Bank - So Giao Dich 2 Branch	430,000,000,000	-
+ Other banks	-	30,000,000,000
+ Accrued interest on term deposits with original maturities of three months or less	-	1,853,977,138
	5,439,627,623,396	1,993,162,423,041

(*) As at 30 September 2026, cash equivalents are term deposits in VND with an original maturity of 3 months or less and earning interest at rates which 4.75%/year.

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4. INVESTMENT

(a) Investments held to maturity

	30/09/2026		01/01/2026	
	Cost VND	Recoverable amount VND	Cost VND	Recoverable amount VND
Short-term:				
Short-term deposits (i)	386,405,927,374	386,405,927,374	240,137,504,557	240,137,504,557
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Ho Chi Minh City Branch	101,105,927,374	101,105,927,374	151,835,417,469	151,835,417,469
+ Vietnam International Commercial Joint Stock Bank – Sai gon Branch Ho Chi Minh City	40,000,000,000	40,000,000,000	15,000,000,000	15,000,000,000
+ Saigon-Hanoi Commercial Joint Stock Bank - Ho Chi Minh City Branch	36,300,000,000	36,300,000,000	54,800,000,000	54,800,000,000
+ Military Commercial Joint Stock Bank - So Giao Dich 2 Branch	200,000,000,000	200,000,000,000	-	-
+ Other banks	9,000,000,000	9,000,000,000	16,017,935,244	16,017,935,244
+ Accrued interest on term deposit contracts with term of less than 12 months	-	-	2,484,151,844	2,484,151,844
Short-term lendings	20,875,388,748	20,875,388,748	19,675,233,128	19,675,233,128
Total	407,281,316,122	407,281,316,122	259,812,737,685	259,812,737,685
Related parties	13,841,692,906	13,841,692,906	12,531,305,703	12,531,305,703
Long-term:				
Long-term lendings	25,102,974,670	25,102,974,670	30,595,663,524	30,595,663,524
Related parties	7,518,734,416	7,518,734,416	9,163,880,722	9,163,880,722

- (i) As at 30 September 2026, short-term investments held to maturity are term deposits at banks with original maturities from 6 months to 12 months and earning interest at rates which range from 6.5%/year to 8.0%/year.

4. INVESTMENTS (continued)

(b) Investments in subsidiaries, associates and other entities

Investments in subsidiaries

No.	Company	30/09/2026			01/01/2026		
		Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
1	Dong Nai Bridge Investment and Construction Joint Stock Company	245,927,882,961	-	(245,927,882,961)	245,927,882,961	-	(245,927,882,961)
2	No.1 Viet Quang Construction Joint Stock Company	217,191,472,440	217,191,472,440	-	217,191,472,440	217,191,472,440	-
3	Vina-PSMC Precast Concrete Company Limited	30,063,773,597	27,087,805,471	(2,975,968,126)	30,063,773,597	27,087,805,471	(2,975,968,126)
4	CC1 Construction and Equipment Joint Stock Company	19,500,000,000	19,500,000,000	-	19,500,000,000	19,500,000,000	-
		512,683,128,998	263,779,277,911	(248,903,851,087)	512,683,128,998	263,779,277,911	(248,903,851,087)

As at 30 September 2026 and 01 January 2026, the Company had not determined the fair values of these investments to disclose on the separate interim 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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Investments in associates

No.	Company	30/09/2026			01/01/2026		
		Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
1	Saigon Sunflower Company Limited (i)	962,500,000,000	962,500,000,000	-	612,500,000,000	612,500,000,000	-
2	Dai Ngai Industrial Park Company Limited (ii)	-	-	-	216,000,000,000	216,000,000,000	-
3	CC1 Trading Services Joint Stock Company (iii)	220,500,000,000	220,500,000,000	-	84,000,000,000	84,000,000,000	-
4	No.1 Viet Hung Construction Joint Stock Company (iv)	74,120,000,000	74,120,000,000	-	73,440,000,000	73,440,000,000	-
5	Mien Trung Construction and Manufacture Building Materials Joint Stock Company	3,735,000,000	-	(3,735,000,000)	3,735,000,000	-	(3,735,000,000)
6	No.1 Viet Tong Construction Joint Stock Company	2,040,000,000	-	(2,040,000,000)	2,040,000,000	-	(2,040,000,000)
7	CC1 Cat Lai Co., Ltd (v)	659,602,000,000	659,602,000,000	-	-	-	-
		1,922,497,000,000	1,916,722,000,000	(5,775,000,000)	991,715,000,000	985,940,000,000	(5,775,000,000)

As at 30 September 2026 and 01 January 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.

- (i) During the period, according to Decision No. 02/QD-TCT dated February 27, 2026, the Company contributed additional capital in the capital increase of Hoa Huong Duong Saigon Limited Company, with an additional capital contribution of VND 350 billion, and agreed to allow existing contributing members or other investors to contribute the remaining capital, thus reducing its ownership stake to 34.62%.
- (ii) According to Decision No. 19/QD-TCT dated June 26, 2026, the Company transferred its total capital contribution in Dai Ngai Industrial Park Co., Ltd. As of the date of these separate financial statements, the Company has completed the transfer.
- (iii) According to Decision No. 11.2/QD-TCT dated May 22, 2026, the Company purchased shares during the additional offering to existing shareholders, conducted in accordance with Resolution No. 2005/NQ-DHDCD-TRADING of the 2026 Annual General Meeting of Shareholders of CC1 Trading and Services Joint Stock Company dated May 20, 2026, acquiring 13,650,000 additional shares and increasing its ownership ratio to 49.00%.

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- (iv) 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, increasing the number of shares by 68,000, raising its ownership stake to 41.18%.
- (i) According to Resolution No. 93/NQ-HDQT dated August 7, 2026, the company has approved the policy of contributing capital to CC1 Cat Lai Company Limited for the purpose of implementing the investment project for the construction of the Cat Lai Bridge.

Investments in other entities

No.	Company	30/09/2026			01/01/2026		
		Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
1	CC1 Asset Management and Services Company Limited	220,000,000,000	220,000,000,000	-	220,000,000,000	220,000,000,000	-
2	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)
3	CC1 Investment Joint Stock Company	130,000,000,000	130,000,000,000	-	130,000,000,000	130,000,000,000	-
4	CC1 Construction Joint Stock Company (Former Name: 3H Building Materials 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)
5	Southern Infrastructure and Energy Joint Stock Company	47,000,000,000	47,000,000,000	-	47,000,000,000	47,000,000,000	-
6	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	-
7	Cam Lo - Tuy Loan BT Investment Company Limited	5,593,457,822	5,593,457,822	-	8,866,622,822	8,866,622,822	-
8	Nhan Phuc Duc Investment Joint Stock Company	8,542,500,000	7,995,684,657	(546,815,343)	8,542,500,000	7,995,684,657	(546,815,343)
9	CC1 - Quang Binh Investment Construction Limited Company	1,200,000,000	-	(1,200,000,000)	1,200,000,000	-	(1,200,000,000)
10	CC1 Long Hung Co., Ltd. (ii)	192,831,348,992	192,831,348,992	-	-	-	-
		840,667,306,814	832,149,938,832	(8,517,367,982)	651,109,122,822	642,591,754,840	(8,517,367,982)

As at 30 September 2026 and 01 January 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.

- (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 7, 2026, the company has approved the policy of contributing capital to CC1 Long Hung Company Limited for the purpose of implementing the investment project for the construction of the Long Hung Bridge.

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5. TRADE ACCOUNTS RECEIVABLE

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term		
Third parties (*)	2,276,519,677,149	2,310,157,110,281
Related parties (Note 32b)	103,004,472,288	108,522,429,931
Total	2,379,524,149,437	2,418,679,540,212

(*) As at 30 September 2026 and 01 January 2026, details of customers who had balance accounting for 10% or more of the total balance of short-term trade accounts receivable – third parties are as follows:

	As at 30/09/2026 VND	As at 01/01/2026 VND
Na Duong II Thermal Power Plant Project Management Board - Branch of TKV Power Corporation - JSC	379,045,145,945	291,096,895,505
Consortium MC - HDEC - CC1	636,890,307,554	658,467,207,044

	As at 30/09/2026 VND	As at 01/01/2026 VND
Long-term		
Third parties (*)	318,989,648,161	256,254,605,352
Related parties (Note 32b)	-	-
Total	318,989,648,161	256,254,605,352

(*) As at 30 September 2026 and 01 January 2026, details of customers who had balance accounting for 10% or more of the total balance of long-term trade accounts receivable – third parties are as follows:

	30/09/2026 VND	01/01/2026 VND
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	-

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6. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	As at 30/09/2026 VND	As at 01/01/2026 VND
Third parties (*)	5,215,435,423,892	4,406,250,293,529
Related parties (Note 32b)	2,545,561,189,856	560,517,382,931
Total	7,760,996,613,748	4,966,767,676,460

(*) As at 30 September 2026 and 01 January 2026, details of 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:

	As at 30/09/2026 VND	As at 01/01/2026 VND
Keytech Joint Stock Company	402,666,315,388	440,694,833,747
Tan Tien Trading Company Limited	341,000,000,000	481,000,000,000

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7. OTHER RECEIVABLES

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
Third parties	578,282,469,932	489,738,566,632
Related parties (Note 32b)	526,274,039,600	21,407,227,603
Total	1,104,556,509,532	511,145,794,235
Details of other short-term receivables are presented as below:		
Dividends shared and profits distributed	13,614,378,614	8,656,939,035
Advances to employees	148,492,020,980	111,906,496,662
Interest receivables from lendings and others	213,699,860,000	233,654,855,982
Receivable from transfers of investments	351,000,000,000	-
Receivables from business cooperation contract for Tri An Lake View Project (*)	147,000,000,000	-
Others	230,750,249,938	156,927,502,556
Total	1,104,556,509,532	511,145,794,235

(*) 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.

Long-term:		
Third parties	150,981,273,953	652,414,375,993
Related parties (Note 32b)	425,924,723,839	509,626,228,543
Total	576,905,997,792	1,162,040,604,536

Details of other long-term receivables are presented as below:

Payments on behalf for related party	419,833,767,304	419,833,767,304
Deposits	7,738,070,800	2,312,680,800
Receivables 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
Maintenance cost related to Dong Nai Bridge project	84,233,566,255	84,233,566,255
Others	13,380,953,433	11,940,950,177
Total	576,905,997,792	1,162,040,604,536

(**) 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.

As at 30 September 2026 and 01 January 2026, there was no balance of other long-term receivables that were past due or not past due but doubtful.

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8. INVENTORIES

	As at 30/09/2026		As at 01/01/2026	
	VND		VND	
	Cost	Provision	Cost	Provision
Raw materials	2,432,870,891	-	2,439,163,432	-
Tools and supplies	511,645,141	-	502,513,645	-
Work in progress	2,524,976,649,908	-	2,170,994,748,627	-
Real estate	80,543,646,479	-	80,543,646,479	-
Merchandises	625,741,297	-	625,741,297	-
Total	2,609,090,553,716	-	2,255,105,813,480	-

Details of work in progress by projects are as follows:

	As at 30/09/2026 VND	As at 01/01/2026 VND
Hanoi Ring Road 4 project	682,581,621,944	114,711,495,383
Na Duong II Thermal Power Plant	178,926,157,869	162,354,378,274
Long Thanh International Airport	582,136,278,329	376,667,860,204
Others	1,081,332,591,766	1,517,261,014,766
Total	2,524,976,649,908	2,170,994,748,627

9. PREPAID EXPENSES

Short-term	As at 30/09/2026 VND	As at 01/01/2026 VND
Tools and supplies	6,511,498,011	2,841,908,368
Bank guarantee expense	1,452,481,574	1,020,907,736
Cost of granting soil and sand mining rights	39,613,279,437	56,888,500,316
Others	34,306,715,217	6,825,063,937
Total	81,883,974,239	67,576,380,357
Long-term	As at 30/09/2026 VND	As at 01/01/2026 VND
Tools and supplies	6,981,400,028	2,554,159,446
Others	40,056,830,191	6,754,443,748
Total	47,038,230,219	9,308,603,194

10. OTHER CURRENT ASSETS

	30/09/2026 VND	01/01/2026 VND
Short-term restricted deposit (*)	113,600,000,000	243,331,842,792
Total	113,600,000,000	243,331,842,792

(*) These are bank deposits with original maturities of not more than 03 months which are used as collateral for the Corporation's borrowings from banks.

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11. TAX AND OTHER RECEIVABLES FROM PAYABLES TO THE STATE

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

	As at 1 January 2026	Payables/receivables during the period	Payment/net off during the period	As at 30 September 2026
	VND	VND	VND	VND
1. VAT output	(245,833,824,274)	1,005,277,535,085	1,090,736,569,365	(331,292,858,554)
* VAT incurred	2,000,017,142	947,215,984,988	3,129,262,811	1,047,616
* VAT deductions		-	946,085,691,703	
* VAT overpaid	(24,049,991)	-	-	(24,049,991)
* VAT on import goods	-	58,061,550,097	58,061,550,097	-
* VAT output on external current	(247,809,791,425)	-	83,460,064,754	(331,269,856,179)
2. Import and Export Duties	-	5,015,490,413	5,015,490,413	-
3. Company income tax	69,687,720,705	24,656,567,371	75,876,252,652	18,468,035,424
4. Personal income tax	8,815,704,697	11,868,968,480	15,706,709,614	4,977,963,563
* Personal income tax - payable	8,874,831,790	11,850,071,987	15,706,709,614	5,018,194,163
* Personal income tax - receivable	(59,127,093)	18,896,493	-	(40,230,600)
5. Housing and land tax	3,977,066,337	565,095,014	4,049,151,338	493,010,013
6. Natural resources and environment tax	7,323,412,538	3,443,710,159	10,699,603,797	67,518,900
7. Others tax	1,000,000	233,118,475	233,118,475	1,000,000
8. Charges, fees and other charges	(211,645)	839,591,753	839,605,793	(225,685)
* Charges, fees	(1,000,000)	-	-	(1,000,000)
* Other charges	788,355	839,591,753	839,605,793	774,315
Total	(156,029,131,642)	1,051,900,076,750	1,203,156,501,447	(307,285,556,339)
Details:				
Tax receivable from the State	(247,893,968,509)			(331,335,136,770)
Tax payable to the State	91,864,836,867			24,049,580,431
Total	(156,029,131,642)			(307,285,556,339)

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12. TANGIBLE FIXED ASSETS						
Items	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
Historical cost						
As at 1 January 2026	6,235,056,041	3,855,023,676	29,343,417,884	13,471,441,671	302,600,000	53,207,539,272
New purchases during the period	2,400,903,770	1,026,800,000	-	1,075,768,467	-	4,503,472,237
Disposal	-	-	1,086,790,909	-	-	1,086,790,909
As at 30 September 2026	8,635,959,811	4,881,823,676	28,256,626,975	14,547,210,138	302,600,000	56,624,220,600
Accumulated depreciation						
As at 1 January 2026	2,967,958,161	2,829,296,139	18,699,883,613	10,946,212,382	282,426,704	35,725,776,999
Charge for the period	724,912,584	248,236,174	2,822,656,473	971,581,803	15,129,962	4,782,516,996
Others increase	-	-	-	13,044,395	5,043,334	18,087,729
Disposal	-	-	1,086,790,909	-	-	1,086,790,909
Others decrease	-	(48,807,734)	(6,875,084)	-	-	(55,682,818)
As at 30 September 2026	3,692,870,745	3,028,724,579	20,428,874,093	11,930,838,580	302,600,000	39,383,907,997
Net book value						
As at 1 January 2026	3,267,097,880	1,025,727,537	10,643,534,271	2,525,229,289	20,173,296	17,481,762,273
As at 30 September 2026	4,943,089,066	1,853,099,097	7,827,752,882	2,616,371,558	-	17,240,312,603

The historical cost of fully depreciated tangible fixed assets but still in use As at 30 September 2026 was VND 17,483,818,857 (as at 1 January 2026: VND 17,459,181,857),

As at 30 June and 01 January 2026, the Company used a few fully depreciated motor vehicles to pledge with banks as collaterals for borrowings (Note 22).

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13. INTANGIBLE FIXED ASSETS

Items	Land use rights VND	Software VND	Total VND
Historical cost			
As at 1 January 2026	1,809,558,000	3,731,257,100	5,540,815,100
Increase during the period	-	594,868,000	594,868,000
As at 30 September 2026	1,809,558,000	4,326,125,100	6,135,683,100
Accumulated depreciation			
As at 1 January 2026	-	2,120,302,159	2,120,302,159
Charge for the period	-	802,474,577	802,474,577
Other increases	-	68,486,736	68,486,736
As at 30 September 2026	-	2,991,263,472	2,991,263,472
Net book value			
As at 1 January 2026	1,809,558,000	1,610,954,941	3,420,512,941
As at 30 September 2026	1,809,558,000	1,334,861,628	3,144,419,628

14. INVESTMENT PROPERTIES HELD FOR LEASE

Items	As at 30/09/2026 VND	Increase during the period VND	Decrease during the period VND	As at 01/01/2026 VND
Historical cost				
Buildings and structures, Land use rights	663,478,155,542			663,478,155,542
Total	663,478,155,542	-	-	663,478,155,542
Accumulated depreciation:				
Buildings and structures, Land use rights	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 structures, Land use rights	380,251,379,727			397,796,248,422
Total	380,251,379,727			397,796,248,422

As at 30 September 2026, investment properties held for lease with a carrying value of VND 298,424,664,229 (as at 01 January 2026: VND 312,297,776,617) were pledged as collaterals for borrowings of the company and third parties.

As at 30 September 2026, the Company's investment properties held for lease of the Company 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. FINANCE LEASE FIXED ASSETS

Items	Motor vehicles VND	Others VND	Total VND
Historical cost:			
As at 01/01/2026	27,280,127,276	-	27,280,127,276
New leases during the period	11,407,773,638	-	11,407,773,638
As at 30/09/2026	38,687,900,914	-	38,687,900,914
Accumulated depreciation:			
As at 01/01/2026	6,133,525,164	-	6,133,525,164
Charge for the period	2,720,917,268	-	2,720,917,268
Others decrease	(30,891,647)	-	(30,891,647)
As at 30/09/2026	8,823,550,785	-	8,823,550,785
Net book value:			
As at 01/01/2026	21,146,602,112	-	21,146,602,112
As at 30/09/2026	29,864,350,129	-	29,864,350,129

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16. CONSTRUCTION IN PROGRESS

Details of construction in progress is as follow:

	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
Others	25,218,369,642	4,615,994,492
Total	721,975,633,052	648,458,924,385

17. TRADE ACCOUNTS PAYABLE

(a) Short-term

	As at 30/09/2026		As at 01/01/2026	
	Value VND	Payable amount VND	Value VND	Payable amount VND
Third parties	1,181,476,576,742	1,181,476,576,742	1,396,166,319,905	1,396,166,319,905
Related parties (Note 32b)	548,858,410,362	548,858,410,362	101,842,371,535	101,842,371,535
Total	1,730,334,987,104	1,730,334,987,104	1,498,008,691,440	1,498,008,691,440

(*) As at 30 September 2026 and 01 January 2026, details of suppliers who had balance accounting for 10% and more of the total balance of short-term trade accounts payable – third parties are as below:

	As at 30/09/2026 VND	As at 01/01/2026 VND
An Nguyen Company Limited	40,428,910,998	94,860,491,920

(b) Long-term

	As at 30/09/2026		As at 01/01/2026	
	Value VND	Payable amount VND	Value VND	Payable amount VND
Third parties	804,247,252,382	804,247,252,382	665,836,538,473	665,836,538,473
Related parties (Note 32b)	123,729,311,867	123,729,311,867	107,583,396,279	107,583,396,279
Total	927,976,564,249	927,976,564,249	773,419,934,752	773,419,934,752

(*) As at 30 September 2026 and 01 January 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:

	As at 30/09/2026 VND	As at 01/01/2026 VND
Dongfang Electric International Corporation	131,417,504,722	54,680,757,620

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18. ADVANCES FROM CUSTOMERS

Short-term:

	As at 30/09/2026		As at 01/01/2026	
	Value VND	Payable amount VND	Value VND	Payable amount VND
Third parties	7,947,368,643,373	7,947,368,643,373	1,291,442,954,847	1,291,442,954,847
Related parties (Note 32b)	200,327,492,805	200,327,492,805	24,327,492,805	24,327,492,805
Total	8,147,696,136,178	8,147,696,136,178	1,315,770,447,652	1,315,770,447,652

(*) As at 30 September 2026 and 01 January 2026, details of customers who had a balance accounting for 10% or more of the total balance of short-term advances from customers – third parties are as follows:

	As at 30/09/2026		As at 01/01/2026	
	Value	Payable amount	Value	Payable amount
Airports Corporation of Vietnam - JSC	253,789,753,816	253,789,753,816	322,875,228,614	322,875,228,614
Capital Region Expressway Joint Stock Company	6,211,122,878,357	6,211,122,878,357	-	-
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

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19. ACCRUED EXPENSES

(a) Short-term

	As at 30/09/2026 VND	As at 01/01/2026 VND
Interest expense	23,580,153,194	23,813,996,264
Construction cost	1,423,116,208,289	1,146,276,986,626
Others	342,966,400	3,569,691,717
Total	1,447,039,327,883	1,173,660,674,607

(b) Long-term

This is an accrual expense related to an estimation of a financial obligation of the Hanh Phuc Project.

20. UNEARNED REVENUE

As at 30 September 2026 and 01 January 2026, the balances of short-term and long-term unearned revenue related to rental fee received in advance from tenants of the Sailing Tower.

21. OTHER PAYABLES

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
Trade union funding and compulsory insurance	10,309,697,731	7,537,128,221
Payables to partners in construction joint ventures	9,378,055,444	9,378,055,444
Payments related to imported goods	119,975,651,213	243,954,589,010
Others	290,205,923,061	314,535,621,249
Total	429,869,327,449	575,405,393,924
Related parties (Note 32b)	211,900,000,000	288,600,000,000
	As at 30/09/2026 VND	As at 01/01/2026 VND
Long-term:		
Toll payable to Dong Nai Bridge Company (Related parties - Note 32b)	501,963,675,532	502,954,075,532
Deposits	36,000,506,406	35,427,782,256
Others	3,041,817,938	3,041,817,938
Total	541,005,999,876	541,423,675,726

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22. BORROWINGS AND FINANCE LEASE LIABILITIES

	As at 30 September 2026 VND	Drawdowns VND	Repayments VND	As at 1 January 2026 VND
Short-term				
Short-term loans (i)	4,520,122,788,167	7,022,623,555,725	7,231,260,469,403	4,728,759,701,845
Joint Stock Commercial Bank for Investment and Development of Vietnam - HCM City Branch	1,536,044,274,376	2,036,020,102,619	2,082,796,428,220	1,582,820,599,977
Indovina Bank Limited - Cho Lon Branch	585,242,436,202	675,242,436,202	90,000,000,000,00	-
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	564,036,901,189	969,886,557,874	1,074,950,730,524	669,101,073,839
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
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tay Sai Gon Branch	227,915,473,395	514,943,357,666	485,286,883,613	198,258,999,342
Nam A Commercial Joint Stock Bank - Ham Nghi Branch	246,287,378,597	843,054,103,197	1,433,609,652,812	836,842,928,212
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
Vietnam Bank for Agriculture and Rural Development - Ha Noi branch	140,221,983,845	140,221,983,845	-	-
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
Vietnam International Commercial Joint Stock Bank - Ho Chi Minh City Branch	129,150,204,489	209,079,367,489	130,024,166,420	50,095,003,420
Asia Commercial Joint Stock Bank - Nguyen Van Troi Branch	-	49,960,139,134	99,960,139,134,00	50,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank - Head Office	25,280,953,305	49,670,280,521	51,254,631,837	26,865,304,621
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
Current portion of long-term debt	86,685,806,187	31,316,953,573	29,708,909,871	85,077,762,485
Current portion of Finance Leasing	5,902,133,184	10,811,252,654	10,241,965,930	5,332,846,460
Others	22,881,438,474	15,500,000,000	35,513,764,882	42,895,203,356
Hinokiya - Twgroup Company Limited	-	-	35,504,454,795	35,504,454,795
Other individuals (ii)	22,881,438,474	15,500,000,000	9,310,087	7,390,748,561
Total	4,635,592,166,012	7,080,251,761,952	7,306,725,110,086	4,862,065,514,146
Long-term				
Long-term loans				
Viet Capital Commercial Joint Stock Bank - South Sai Gon Branch (iii)	553,579,000	-	214,284,000	767,863,000
Nam A Commercial Joint Stock Bank - Ham Nghi branch (iv)	262,500,000,000	-	-	262,500,000,000
Vietnam Development Bank (v)	1,262,494,775,701	14,658,584,503	60,031,858,009	1,307,868,049,207
Long-term of Finance Leasing (vi)	15,597,902,299	12,487,910,000	5,443,565,728	8,553,558,027
Total	1,541,146,257,000	27,146,494,503	65,689,707,737	1,579,689,470,234
Subtotal	6,176,738,423,012	7,107,398,256,455	7,372,414,817,823	6,441,754,984,380

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

- (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 (Note 12), future claims arising from the company's projects. Shares of the Company in a member company. Shares of previous member companies owned by third parties and shares of the Company owned by individuals.
- (ii) These are unsecured loans from related individuals.
- (iii) This is a loan with a term of 84 months, bearing interest at the rate of 10.3%/year for the first 5 months. The interest rate is adjusted periodically every 3 months from the 6th month onwards with the interest rate equal to the base interest rate of Viet Capital Commercial Joint Stock Bank at the time of adjustment plus an interest rate range of 4%/year. This loan is used to finance the purchase of fixed assets – motor vehicles, the underlying assets is used to secure the loan (Note 12).
- (iv) 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.
- (v) This is a loan authorized by the Ministry of Finance to Vietnam Development Bank to lend to the Company 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 Company, 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.
- (vi) This is a finance lease liability with a term of 60 months, bearing interest at the rate of 10.5%/year for the first 3 months. The interest rate of this finance lease liability is adjusted periodically every 3 months from the 4th month onwards with an interest rate equal to the ceiling deposit rate of VND 12-month term for individual customers of Vietnam Joint Stock Commercial Bank for Industry and Trade at the time of adjustment plus an interest margin of 3%/year.
This is a finance lease liability with a term of 60 months, bearing interest at the rate of 9.5%/year for the first 3 months. The interest rate of this finance lease liability is adjusted periodically every 3 months from the 4th month onwards with an interest rate equal to the term deposit interest rate of VND 12-month term for individual customers of Joint Stock Commercial Bank for Investment and Development of Vietnam at the time of adjustment plus an interest margin of 3%/year.

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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23. 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' shareholding

	30/09/2026		01/01/2026	
	VND	%	VND	%
Mr Nguyen Van Huan	488,673,670,000	10.30	438,673,670,000	11.02
CC1 – Holdings	497,943,700,000	10.49	397,943,700,000	10.00
Company - JSC				
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.

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

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24. MOVEMENTS IN OWNERS' EQUITY

	MOVEMENTS IN OWNERS' EQUITY							
	Owners' capital	Share premium	Treasury shares	Investment and development funds	Foreign exchange differences	Owners' other capital	Undistributed earnings	Total
	VND	VND	VND	VND	VND	VND	VND	VND
As at 01 January 2025	3,585,078,250,000	99,327,851,808	(4,796,760,000)	8,909,815,816	14,775,389	-	546,066,394,757	4,234,600,327,770
Net profit for the period							246,402,064,288	246,402,064,288
Appropriation to development investment fund				44,405,546,011			(44,405,546,011)	-
Appropriation to compensation of the Board of Directors (*)							(3,500,000,000)	(3,500,000,000)
Appropriation to bonus and welfare fund							(11,101,386,503)	(11,101,386,503)
Stock dividend declared 2024	393,982,750,000						(393,982,750,000)	-
Sale of Treasury shares		5,475,213,713	4,796,760,000					10,271,973,713
Foreign exchange difference from conversion of financial statements					(92,488,906)			(92,488,906)
As at 01 January 2026	3,979,061,000,000	104,803,065,521	-	53,315,361,827	(77,713,517)	-	339,478,776,531	4,476,580,490,362
Net profit for the period							92,618,857,534	92,618,857,534
Appropriation to Investment and development funds (i)				15,000,000,000			(15,000,000,000)	-
Appropriation to compensation to the Board of Management and the Audit Committee (i)							(5,640,000,000)	(5,640,000,000)
Appropriation to bonus and welfare fund (i)							(15,000,000,000)	(15,000,000,000)
Stock dividend declared 2025 (i)						237,324,900,000	(237,324,900,000)	-
Foreign exchange difference from conversion of financial statements					5,665,758			5,665,758
Capital increase during the period (ii)	767,500,000,000	84,425,000,000						851,925,000,000
As at 30 September 2026	4,746,561,000,000	189,228,065,521	-	68,315,361,827	(72,047,759)	237,324,900,000	159,132,734,065	5,400,490,013,654

(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;

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- Appropriation to Investment and development funds and bonus and welfare funds corresponding: VND 15,000,000,000 and VND15,000,000,000; 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.

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25. NET REVENUE FROM SALES OF GOODS AND RENDERING SERVICES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from sale of goods and materials	2,692,586,178,127	1,660,358,829,436
Revenue from constructions activities	8,201,319,491,825	5,504,834,979,046
Revenue from rendering of services	111,933,194,796	118,993,416,400
Revenue from real estate sold	9,129,022,663	39,322,100,799
Total	11,014,967,887,411	7,323,509,325,681

26. 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 goods and materials sold	2,665,033,119,954	1,647,301,484,707
Cost of construction activities	8,255,377,086,650	5,279,814,400,877
Cost of services rendered	46,721,793,760	47,472,193,716
Cost of real estates sold	9,129,022,663	37,370,979,606
Total	10,976,261,023,027	7,011,959,058,906

27. 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	233,523,063,756	137,956,622,016
Dividends and profits shared	15,459,287,000	2,520,000,000
Income from transferring investments	324,000,000,000	63,964,689,000
Realised foreign exchange gains	362,781,991	1,326,657,023
Payment discount	364,187,670	2,001,308,215
Net profit from foreign currency translation at period-end	19,009,859,764	-
Total	592,719,180,181	207,769,276,254

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28. FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expense	358,023,019,196	266,492,816,193
Net loss from foreign currency translation at period-end	-	37,977,393,246
Realised foreign exchange loss	1,953,134,232	185,490,546
Others	-	3,838,138,426
Total	359,976,153,428	308,493,838,411

29. GENERAL AND ADMINISTRATION EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Staff costs	137,972,832,758	97,722,866,715
Outside service expenses	24,587,272,307	21,784,819,749
Tool and equipment	2,283,121,519	5,554,581,478
Depreciation and amortisation	2,439,123,777	1,823,444,222
Tax and other fees	1,673,832	239,218,129
Others	16,134,082,847	6,905,270,229
Provision/(reversal of provision) for doubtful debts	(6,067,429,766)	-
Total	177,350,677,274	134,030,200,522

30. 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, tools and supplies	109,090,909	9,090,909
Fines	1,946,335,558	1,162,345,561
Gain on revaluation of assets contributed as capital to another entity	-	181,056,634,831
Others	21,843,674,519	48,592,437
Total	23,899,100,986	182,276,663,738

31. OTHER EXPENSE

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Fines	84,235,143	288,518,848
Others	638,654,801	38,865,878,199
Total	722,889,944	39,154,397,047

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32. RELATED PARTIES DISCLOSURES

Details of subsidiaries, associates and other investee companies are presented at Note 1.

(a) Related parties 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 construction activities:		
CC1 Construction and Equipment Joint Stock Company	200,235,376	138,355,372
No.1 Viet Quang Construction Joint Stock Company	5,972,750,666	1,492,199,797
No.1 Viet Hung Construction Joint Stock Company	2,080,637,491	1,793,013,522
Total	8,253,623,533	3,423,568,691
	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from rendering of services:		
CC1 Trading Services Joint Stock Company	45,000,000	90,000,000
CC1 Investment Joint Stock Company	-	78,000,000
Southern Infrastructure and Energy Joint Stock Company	-	90,000,000
No.1 Viet Hung Construction Joint Stock Company	3,497,518,582	3,669,991,217
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	4,047,991,217
	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	773,525,154,976
No.1 Viet Quang Construction Joint Stock Company	342,653,956,638	248,118,393,996
CC1 Construction and Equipment Joint Stock Company	80,367,557,642	63,205,526,089
Vina-PSMC Precast Concrete Company Limited	11,453,938,896	3,520,600,000
No.1 Viet Hung Construction Joint Stock Company	413,338,133,332	235,440,796,707
CC1 Investment Joint Stock Company	-	4,662,000,000
Total	3,469,709,995,470	1,328,472,471,768

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	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
Hai Phong Coast Road Investment Company Limited	-	34,496,115,000
Total	627,946,816	36,842,458,358
	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 on deferred 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
Investments		
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 Trading Services Joint Stock Company	136,500,000,000	42,000,000,000
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

	From 01/01/2026 to 30/09/2026 VND	Form B 09 – DN From 01/01/2025 to 30/09/2025 VND
Profit from share transfer		
CC1 - Holdings Joint Stock Company	324,000,000,000	-
Total	324,000,000,000	-
	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
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
(b) Related parties	Period/year end balances with related parties	
	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term trade accounts receivable (Note 5)		
No.1 Viet Quang Construction Joint Stock Company	73,430,514,761	73,430,514,761
CC1 Construction and Equipment Joint Stock Company	1,075,751,764	1,075,751,764
Mien Trung Construction and Manufacture Building Materials Joint Stock Company	4,004,737,951	4,004,737,951
CC1 - Holdings Joint Stock Company	264,000,000	132,000,000
No.1 Viet Hung Construction Joint Stock Company	1,345,191,485	2,245,003,128
Cam Lo - Tuy Loan BT Investment Company Limited	22,884,276,327	27,634,422,327
Total	103,004,472,288	108,522,429,931
	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term prepayments to suppliers (Note 6)		
CC1 Construction Joint Stock Company (Former Name: 3H Building Materials Joint Stock Company)	462,052,310,849	-
No.1 Viet Quang Construction Joint Stock Company	465,608,740,718	3,316,253,280
CC1 Trading Services Joint Stock Company	990,000,000	990,000,000
CC1 Construction and Equipment Joint Stock Company	253,544,003,577	57,086,599,497
Vina-PSMC Precast Concrete Company Limited	30,907,607,476	-
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
Total	2,545,561,189,856	560,517,382,931

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term investments held to maturity (Short-term lendings) (Note 4a)		
No.1 Viet Hung Construction Joint Stock Company	13,841,692,906	12,531,305,703
Total	13,841,692,906	12,531,305,703
	As at 30/09/2026 VND	As at 01/01/2026 VND
Long-term investments held to maturity (Long- term lendings) (Note 4a)		
No.1 Viet Hung Construction Joint Stock Company	7,518,734,416	9,163,880,722
Total	7,518,734,416	9,163,880,722
	As at 30/09/2026 VND	As at 01/01/2026 VND
Other short-term receivables (Note 7)		
No.1 Viet Quang Construction Joint Stock Company	4,377,600,906	496,734,614
CC1 Trading Services Joint Stock Company	39,746,573,525	2,520,000,000
CC1 Construction and Equipment Joint Stock Company	34,549,962,898	14,652,424,889
Dong Nai Bridge Investment and Construction Joint Stock Company	84,233,566,255	-
Vina-PSMC Precast Concrete Company Limited	3,000,000,000	3,082,560,421
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	74,398,679
Total	526,274,039,600	21,407,227,603
	As at 30/09/2026 VND	As at 01/01/2026 VND
Other long-term receivables (Note 7)		
Dong Nai Bridge Investment and Construction Joint Stock Company	419,833,767,304	504,067,333,559
No,1 Viet Hung Construction Joint Stock Company	6,090,956,535	5,558,894,984
Total	425,924,723,839	509,626,228,543
	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term trade accounts payable (Note 17a)		
CC1 Construction and Equipment Joint Stock Company	167,553,534	115,711,460
CC1 Trading Services Joint Stock Company	548,690,856,828	101,726,660,075
Total	548,858,410,362	101,842,371,535

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	As at 30/09/2026 VND	Form B 09 – DN As at 01/01/2026 VND
Long-term trade accounts payable (Note 17b)		
No,1 Viet Quang Construction Joint Stock Company	77,584,245,604	66,147,522,706
CC1 Construction and Equipment Joint Stock Company	2,895,987,520	3,095,301,113
Vina-PSMC Precast Concrete Company Limited	238,986,900	-
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	123,729,311,867	107,583,396,279
	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term advances from customers (Note 18)		
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 VND	As at 01/01/2026 VND
Other short-term payables (Note 21)		
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
	As at 30/09/2026 VND	As at 01/01/2026 VND
Other long-term payables (Note 21)		
Dong Nai Bridge Investment and Construction Joint Stock Company	501.963.675.532	502.954.075.532
Total	501.963.675.532	502.954.075.532

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33. COMPARATIVE INFORMATION

Some items in the Separate 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 as applied in these Separate Financial Statements, details as follows:

SEPARATE STATEMENT OF FINANCIAL POSITION

Unit: VND

	As at 31/12/2025 (as previously presented)	As at 01/01/2026 (Rephrased according to Circular 99/2025/TT- BTC)
CURRENT ASSETS		
Cash equivalents	988,202,364,118	746,724,498,464
Short -term investments held to maturity	237,653,352,713	259,812,737,685
Short -term lendings	19,675,233,128	-
Long -term investments held to maturity	-	30,595,663,524
Long -term lendings	30,595,663,524	-
Short-term trade accounts receivable	2,635,593,294,301	2,418,679,540,212
Long-term trade accounts receivable	-	256,254,605,352
Other short-term receivables	599,717,489,472	511,145,794,235
Other current assets	-	243,331,842,792
Other long-term receivables	1,077,807,038,281	1,162,040,604,536
LIABILITIES		
Short-term advances from customers	1,276,429,596,389	1,315,770,447,652
Dividend and interest payables	-	117,376,700
Other short-term payables	575,522,770,624	575,405,393,924



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34. EVENTS ARISING AFTER THE DATE OF THE SEPARATE 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.

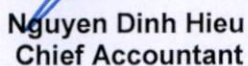
On 13 October 2026, the Ho Chi Minh City Department of Finance issued the 19th amended Enterprise Registration Certificate, under which the Corporation's charter capital was increased to VND 4,983,885,900,000.

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.

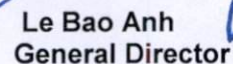
The financial statements of the company for 3rd quarter of year 2026 were approved by the Board of Management on 20 October 2026.



Do Thi Thanh Thuy
Preparer



Nguyen Dinh Hieu
Chief Accountant



Le Bao Anh
General Director

