

**CONSTRUCTION CORPORATION**  
**NO 1 JOINT STOCK COMPANY**  
**FINANCIAL STATEMENTS OF THE**  
**HEAD OFFICE**  
**FOR THE 3<sup>rd</sup> QUARTER OF 2026**

**TỔNG  
CÔNG TY  
XÂY  
DỰNG  
SỐ  
1-CTCP**

Digitally signed by TỔNG  
CÔNG TY XÂY DỰNG  
SỐ 1-CTCP  
DN: C=VN, S=THÀNH  
PHỐ HỒ CHÍ MINH,  
CN=TỔNG CÔNG TY  
XÂY DỰNG SỐ 1-CTCP,  
OID.0.9.2342.19200300.1  
00.1.1=MST:0301429113  
Reason: I am the author  
of this document  
Location: your signing  
location here  
Date: 2026-10-30 14:18:  
47  
Foxit PhantomPDF  
Version: 10.0.0

STATEMENT OF FINANCIAL POSITION OF THE HEAD OFFICE

As at 30 September 2026

Unit: VND

| ASSETS                                                          | Code       | Note      | As at 30.09.2026          | As at 01.01.2026          |
|-----------------------------------------------------------------|------------|-----------|---------------------------|---------------------------|
| <b>A. CURRENT ASSETS</b>                                        | <b>100</b> |           | <b>20.046.159.435.200</b> | <b>12.755.226.589.299</b> |
| <b>I. Cash and cash equivalents</b>                             | <b>110</b> | <b>3</b>  | <b>5.437.179.485.162</b>  | <b>1.982.817.171.824</b>  |
| 1. Cash                                                         | 111        |           | 1.575.359.574.890         | 1.236.092.673.360         |
| 2. Cash equivalents                                             | 112        |           | 3.861.819.910.272         | 746.724.498.464           |
| <b>II. Short-term investment</b>                                | <b>120</b> | <b>4</b>  | <b>407.281.316.122</b>    | <b>259.812.737.685</b>    |
| 1. Short-term investments held to maturity                      | 123        |           | 407.281.316.122           | 259.812.737.685           |
| <b>III. Short-term receivables</b>                              | <b>130</b> |           | <b>11.015.118.353.269</b> | <b>7.649.568.510.842</b>  |
| 1. Short-term trade accounts receivable                         | 131        | 5         | 2.375.571.381.183         | 2.415.455.511.296         |
| 2. Short-term prepayments to suppliers                          | 132        | 6         | 7.758.097.838.555         | 4.963.839.942.961         |
| 3. Short-term intercompany receivables                          | 133        |           | 54.329.214.695            | 43.149.903.712            |
| 4. Other short-term receivables                                 | 135        | 7         | 1.095.099.948.294         | 501.170.612.097           |
| 5. Provision for doubtful debts – short-term                    | 136        |           | (267.980.029.458)         | (274.047.459.224)         |
| <b>IV. Inventories</b>                                          | <b>140</b> | <b>8</b>  | <b>2.582.687.941.223</b>  | <b>2.244.192.948.129</b>  |
| 1. Inventories                                                  | 141        |           | 2.582.687.941.223         | 2.244.192.948.129         |
| <b>V. Other current assets</b>                                  | <b>160</b> |           | <b>603.892.339.424</b>    | <b>618.835.220.819</b>    |
| 1. Short-term deferred expenses                                 | 161        | 9         | 41.870.008.207            | 10.549.062.047            |
| 2. Value added tax ("VAT") to be reclaimed                      | 162        | 11        | 117.152.475.038           | 117.144.524.555           |
| 3. Tax and other receivables from the State                     | 163        | 11        | 331.269.856.179           | 247.809.791.425           |
| 4. Other current assets                                         | 165        | 10        | 113.600.000.000           | 243.331.842.792           |
| <b>B. LONG-TERM ASSETS</b>                                      | <b>200</b> |           | <b>5.133.591.677.885</b>  | <b>4.439.185.374.651</b>  |
| <b>I. Long-term receivables</b>                                 | <b>210</b> |           | <b>896.595.245.953</b>    | <b>1.418.994.809.888</b>  |
| 1. Long-term trade accounts receivable                          | 211        | 5         | 318.989.648.161           | 256.254.605.352           |
| 2. Capital provided to dependent units                          | 213        |           | 699.600.000               | 699.600.000               |
| 3. Other long-term receivables                                  | 215        | 7         | 576.905.997.792           | 1.162.040.604.536         |
| <b>II. Fixed assets</b>                                         | <b>220</b> |           | <b>49.976.997.521</b>     | <b>41.720.092.487</b>     |
| 1. Tangible fixed assets                                        | 221        | 12        | 16.968.227.764            | 17.152.977.434            |
| Historical cost                                                 | 222        |           | 55.969.597.217            | 52.552.915.889            |
| Accumulated depreciation                                        | 223        |           | (39.001.369.453)          | (35.399.938.455)          |
| 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 depreciation                                        | 229        |           | (2.991.263.472)           | (2.120.302.159)           |
| <b>III. Investment properties</b>                               | <b>240</b> | <b>14</b> | <b>380.251.379.727</b>    | <b>397.796.248.422</b>    |
| 1. Historical cost                                              | 241        |           | 663.478.155.542           | 663.478.155.542           |
| 2. Accumulated depreciation                                     | 242        |           | (283.226.775.815)         | (265.681.907.120)         |
| <b>IV. Long-term asset in progress</b>                          | <b>250</b> |           | <b>721.975.633.052</b>    | <b>648.458.924.385</b>    |
| 1. Construction in progress                                     | 252        | 16        | 721.975.633.052           | 648.458.924.385           |
| <b>V. Long-term investments</b>                                 | <b>260</b> | <b>4</b>  | <b>3.037.754.191.413</b>  | <b>1.922.906.696.275</b>  |
| 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 losses in other entities | 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            |
| <b>VI. Other long-term asset</b>                                | <b>270</b> |           | <b>47.038.230.219</b>     | <b>9.308.603.194</b>      |
| 1. Long-term deferred expenses                                  | 271        | 9         | 47.038.230.219            | 9.308.603.194             |
| <b>TOTAL ASSETS (270 = 100 + 200)</b>                           | <b>280</b> |           | <b>25.179.751.113.085</b> | <b>17.194.411.963.950</b> |

**STATEMENT OF FINANCIAL POSITION OF THE HEAD OFFICE (continued)**

As at 30 September 2026

Unit: VND

| RESOURCES                                               | Code       | Note | As at 30.09.2026          | As at 01.01.2026          |
|---------------------------------------------------------|------------|------|---------------------------|---------------------------|
| <b>C. LIABILITIES</b>                                   | <b>300</b> |      | <b>19.767.976.601.114</b> | <b>12.707.119.297.094</b> |
| <b>I. Short-term liabilities</b>                        | <b>310</b> |      | <b>16.445.328.910.456</b> | <b>9.498.721.871.623</b>  |
| 1. Short-term trade accounts payable                    | 311        | 17   | 1.682.757.728.874         | 1.431.134.636.193         |
| 2. Short-term advances from customers                   | 312        | 18   | 8.142.760.115.648         | 1.310.973.071.577         |
| 3. Dividends and profits payable                        | 313        |      | 117.376.700               | 117.376.700               |
| 4. Short-term tax and other payables to the State       | 314        | 11   | 23.478.147.257            | 83.396.465.762            |
| 5. Payables to employees                                | 315        |      | 41.820.653.147            | 36.148.831.311            |
| 6. Short-term accrued expenses                          | 316        | 19   | 1.395.781.623.256         | 1.115.207.727.914         |
| 7. Short-term intercompany payables                     | 317        |      | 61.208.684.983            | 67.541.622.554            |
| 8. Short-term deferred revenue                          | 319        | 20   | 2.363.764.429             | 2.913.162.436             |
| 9. Other short-term payables                            | 320        | 21   | 426.947.055.126           | 572.687.468.692           |
| 10. Short-term borrowings and finance lease liabilities | 321        | 22   | 4.628.210.727.538         | 4.854.674.765.585         |
| 11. Bonus and welfare funds                             | 323        |      | 39.883.033.498            | 23.926.742.899            |
| <b>II. Long-term liabilities</b>                        | <b>330</b> |      | <b>3.322.647.690.658</b>  | <b>3.208.397.425.471</b>  |
| 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 intercompany payables                      | 336        |      | 18.759.803.397            | 18.759.803.397            |
| 5. Long-term deferred revenue                           | 337        | 20   | 19.509.390.750            | 20.854.865.976            |
| 6. Other long-term payables                             | 338        | 21   | 541.005.999.876           | 541.423.675.726           |
| 7. Long-term borrowings and finance lease liabilities   | 339        | 22   | 1.541.146.257.000         | 1.579.689.470.234         |
| <b>D. OWNERS' EQUITY</b>                                | <b>400</b> |      | <b>5.411.774.511.971</b>  | <b>4.487.292.666.856</b>  |
| 1. Owners' contributed capital                          | 411        | 23   | 4.746.561.000.000         | 3.979.061.000.000         |
| - Ordinary shares carrying voting rights                | 411a       | 23   | 4.746.561.000.000         | 3.979.061.000.000         |
| 2. Share premium                                        | 412        | 24   | 189.228.065.521           | 104.803.065.521           |
| 3. Owners' other capital                                | 414        | 24   | 237.324.900.000           | -                         |
| 4. Investment and development funds                     | 418        | 24   | 68.315.361.827            | 53.315.361.827            |
| 5. Retained earnings                                    | 420        | 24   | 170.345.184.623           | 350.113.239.508           |
| - Retained earnings accumulated to the previous years   | 420a       |      | 77.148.339.508            | 102.797.318.388           |
| - Retained earnings of current period/year              | 420b       |      | 93.196.845.115            | 247.315.921.120           |
| <b>TOTAL RESOURCES (440 = 300 + 400)</b>                | <b>440</b> |      | <b>25.179.751.113.085</b> | <b>17.194.411.963.950</b> |

*Vo Thi Ngoc Thanh*  
Preparer

Ho Chi Minh City, 30<sup>th</sup> 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)

INCOME STATEMENT OF THE HEAD OFFICE

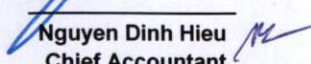
For the period from 01/01/2026 to 30/09/2026

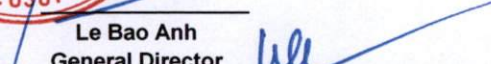
Unit: VND

| CONTENT                                                                      | Code      | Note      | Quarter 3/2026           | Quarter 3/2025           | From 01/01/2026<br>to 30/09/2026 | From 01/01/2025<br>to 30/09/2025 |
|------------------------------------------------------------------------------|-----------|-----------|--------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Revenue from sales of goods and rendering of services                     | 01        |           | 4.692.014.928.086        | 2.536.643.579.788        | 11.012.997.890.521               | 7.288.707.116.680                |
| 2. Less deductions                                                           | 02        |           | -                        | -                        | -                                | -                                |
| <b>3. Net revenue from sales of goods and rendering of services</b>          | <b>10</b> | <b>25</b> | <b>4.692.014.928.086</b> | <b>2.536.643.579.788</b> | <b>11.012.997.890.521</b>        | <b>7.288.707.116.680</b>         |
| 4. Cost of goods sold and services rendered                                  | 11        | 26        | 4.667.972.448.127        | 2.468.448.181.999        | 10.974.291.026.137               | 6.977.248.846.796                |
| <b>5. Gross profit from sales of goods and rendering of services</b>         | <b>20</b> |           | <b>24.042.479.959</b>    | <b>68.195.397.789</b>    | <b>38.706.864.384</b>            | <b>311.458.269.884</b>           |
| <b>6. Profit/loss from the sale and liquidation of investment properties</b> | <b>21</b> |           | <b>-</b>                 | <b>-</b>                 | <b>-</b>                         | <b>-</b>                         |
| 7. Financial income                                                          | 22        | 27        | 192.454.560.999          | 70.615.365.918           | 592.673.412.344                  | 207.768.705.291                  |
| 8. Financial expenses                                                        | 23        | 28        | 124.806.509.650          | 83.146.595.982           | 359.976.153.428                  | 308.493.827.449                  |
| Including: Interest expense                                                  | 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        | 66.884.368.841           | 53.899.329.706           | 176.809.648.507                  | 133.432.337.999                  |
| <b>11. Net operating profit</b>                                              | <b>30</b> |           | <b>24.806.162.467</b>    | <b>1.764.838.019</b>     | <b>94.594.474.793</b>            | <b>75.864.147.502</b>            |
| 12. Other income                                                             | 31        | 30        | 2.326.651.794            | 181.638.897.078          | 23.896.797.494                   | 182.276.661.937                  |
| 13. Other expenses                                                           | 32        | 31        | 226.579.985              | (91.206.779)             | 637.859.801                      | 38.995.208.199                   |
| 14. Net other expenses                                                       | 40        |           | 2.100.071.809            | 181.730.103.857          | 23.258.937.693                   | 143.281.453.738                  |
| <b>15. Accounting profit before tax</b>                                      | <b>50</b> |           | <b>26.906.234.276</b>    | <b>183.494.941.876</b>   | <b>117.853.412.486</b>           | <b>219.145.601.240</b>           |
| 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        |           | -                        | -                        | -                                | -                                |
| <b>18. Profit after tax</b>                                                  | <b>60</b> |           | <b>33.215.583.115</b>    | <b>146.838.766.618</b>   | <b>93.196.845.115</b>            | <b>175.449.379.528</b>           |

  
Vo Thi Ngoc Thanh  
Preparer

Ho Chi Minh City, 30<sup>th</sup> October 2026

  
Nguyen Dinh Hieu  
Chief Accountant

  
Le Bao Anh  
General Director



**CASH FLOW STATEMENT OF THE HEAD OFFICE**  
**(Indirect method)**  
For the period from 01/01/2026 to 30/09/2026

Unit: VND

| CONTENT                                                      | Code | Note | From 01/01/2026<br>to 30/09/2026 | From 01/01/2025<br>to 30/09/2025 |
|--------------------------------------------------------------|------|------|----------------------------------|----------------------------------|
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>               |      |      |                                  |                                  |
| 1. Accounting profit before tax                              | 01   |      | 117.853.412.486                  | 219.145.601.240                  |
| 2. Adjustments for:                                          |      |      |                                  |                                  |
| Depreciation and amortisation                                | 02   |      | 25.794.077.536                   | 34.903.590.145                   |
| Reversal of provision                                        | 03   |      | (6.067.429.766)                  | -                                |
| Unrealised foreign exchange losses                           | 04   |      | (19.009.859.764)                 | 37.977.393.246                   |
| Profits from investing activities                            | 05   |      | (573.045.673.828)                | (204.440.740.053)                |
| Interest expense                                             | 06   |      | 358.023.019.196                  | 266.492.816.193                  |
| 3. Operating profit before changes in working capital        | 08   |      | (96.452.454.140)                 | 354.078.660.771                  |
| Increase in receivables                                      | 09   |      | (2.449.268.139.962)              | (808.978.647.904)                |
| Increase in inventories                                      | 10   |      | (338.494.993.094)                | (675.226.804.258)                |
| Increase in payables                                         | 11   |      | 7.356.318.165.876                | (1.002.329.757.330)              |
| Decrease/(increase) in deferred expenses                     | 12   |      | (69.050.573.185)                 | 36.079.627.477                   |
| Interest paid                                                | 14   |      | (358.256.862.266)                | (270.887.935.494)                |
| CIT paid                                                     | 15   |      | (75.876.252.652)                 | (54.887.491.352)                 |
| Other payments on operating activities                       | 17   |      | (4.594.709.401)                  | (8.227.854.233)                  |
| Net cash outflows from operating activities                  | 20   |      | 3.964.324.181.176                | (2.430.380.202.323)              |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>              |      |      |                                  |                                  |
| 1. Purchases of fixed assets and other long-term assets      | 21   |      | (78.615.048.904)                 | (37.026.588.554)                 |
| 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   |      | 263.934.139.322                  | 368.519.130.573                  |
| Net cash inflows/(outflows) from investing activities        | 30   |      | (1.104.715.386.097)              | 1.053.794.866.469                |

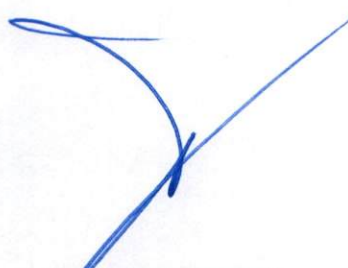
(continued)

**CASH FLOW STATEMENT OF THE HEAD OFFICE**  
*(Indirect method)*  
For the period from 01/01/2026 to 30/09/2026

Unit: VND

| CONTENT                                                                             | Code      | Note | From 01/01/2026<br>to 30/09/2026 | From 01/01/2025<br>to 30/09/2025 |
|-------------------------------------------------------------------------------------|-----------|------|----------------------------------|----------------------------------|
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                    |           |      |                                  |                                  |
| 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                | 5.831.665.640.027                |
| 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)                  |
| <b>Net cash inflows from financing activities</b>                                   | <b>40</b> |      | <b>596.050.973.178</b>           | <b>618.531.426.673</b>           |
| <b>NET DECREASE IN CASH AND CASH<br/>EQUIVALENTS FOR THE PERIOD (50 = 20+30+40)</b> | <b>50</b> |      | <b>3.455.659.768.257</b>         | <b>(758.053.909.181)</b>         |
| Cash and cash equivalents at beginning of period                                    | 60        |      | 1.982.817.171.824                | 2.547.187.684.656                |
| Effect of foreign exchange differences                                              | 61        |      | (1.297.454.919)                  | 194.648.895                      |
| <b>CASH AND CASH EQUIVALENTS AT END OF<br/>PERIOD (70 = 50+60+61)</b>               | <b>70</b> |      | <b>5.437.179.485.162</b>         | <b>1.789.328.424.370</b>         |

  
**Vo Thi Ngoc Thanh**  
Preparer  
Ho Chi Minh City, 30<sup>th</sup> October 2026

  
**Nguyen Dinh Hieu**  
Chief Accountant



  
**Le Bao Anh**  
General Director

**NOTES TO THE FINANCIAL STATEMENTS OF THE HEAD OFFICE  
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 24.

The Head Office's normal business cycle is from the point of time when the Head Office purchase material for construction procedures to the point of time when construction works are accomplished.

The Head Office'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;
- Space and office rental services;
- Purchase and sale of material;
- Design and construction of civil, industrial and technical infrastructure; and
- Real estate business.

## CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

### 1 GENERAL INFORMATION (continued)

The Company has registered office at 111A, Pasteur Street, Sai Gon Ward, Ho Chi Minh City. As at 30 September 2026, the Company 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 Commue, Can Tho Province;
- Branch of Construction Corporation No 1 Joint Stock Company – Dak Lak: Plot no. 198, Map sheet no. 14, Village 16, Ea Knuéc 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, Dak Nong Province;
- Branch of Construction Corporation No 1 Joint Stock Company – Bac Ninh: Chang Village, Luc Nam Commune, Bac Ninh Province;
- Branch of Construction Corporation No 1 Joint Stock Company – Ha Noi: Luong Truyen Village, Bat Bat Commune, Hanoi City;
- Branch of Construction Corporation No 1 Joint Stock Company – Lam Dong: 95/10/14 Pham Hong Thai, Di Linh Commune, Lam Dong Province; and

As at 30 September 2026, the Head Office had 1,023 employees (as at 31 December 2025: 780 employees).

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

## 1 GENERAL INFORMATION (continued)

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

Details are presented as below:

| No.          | Company Name                                                       | Principal activities                                                                           | Place of<br>incorporation<br>and operation | 30/09/2026       |                        | 31/12/2025       |                        |
|--------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------------------------------------|------------------|------------------------|------------------|------------------------|
|              |                                                                    |                                                                                                |                                            | Ownership<br>(%) | Voting<br>right<br>(%) | Ownership<br>(%) | Voting<br>right<br>(%) |
| Subsidiaries |                                                                    |                                                                                                |                                            |                  |                        |                  |                        |
| 1            | No.1 Viet Quang Construction<br>Joint Stock Company                | Construction of civil, industrial, traffic,<br>infrastructure, hydropower, irrigation<br>works | Ho Chi Minh City                           | 94.71            | 94.71                  | 94.71            | 94.71                  |
| 2            | Vina-PSMC Precast Concrete<br>Company Limited                      | Producing concrete and products from<br>cement and gypsum                                      | Tay Ninh Province                          | 70.00            | 70.00                  | 70.00            | 70.00                  |
| 3            | CC1 Construction and Equipment<br>Joint Stock Company              | Construction and trading                                                                       | Ho Chi Minh City                           | 65.00            | 65.00                  | 65.00            | 65.00                  |
| 4            | Dong Nai Bridge Investment and<br>Construction Joint Stock Company | Construction of railway and road works,<br>construction of civil works                         | Dong Nai Province                          | 63.59            | 63.63                  | 63.59            | 63.63                  |

**CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY**

**Form B 09 – DN**

**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 (%) |
| Associates |                                                                                |                                                                                                                      |                                      |               |                  |               |                  |
| 1          | Saigon Sunflower Company Limited                                               | Construction and trading                                                                                             | Ho Chi Minh City                     | 34.62         | 34.62            | 49.00         | 49.00            |
| 2          | Dai Ngai Industrial Park Company Limited                                       | Real estate business, land use rights belonging to the owner, user or tenant.                                        | Can Tho Province                     | -             | -                | 48.00         | 48.00            |
| 3          | 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            |
| 4          | CC1 Trading Services Joint Stock Company                                       | Trading and services                                                                                                 | Ho Chi Minh City                     | 49.00         | 49.00            | 28.00         | 28.00            |
| 5          | 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            |
| 6          | 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            |
| 7          | CC1 Cat Lai Co., Ltd                                                           | Construction                                                                                                         | Dong Nai Province                    | 38.11         | 38.11            | -             | -                |

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****2.1 Basis of preparation of interim financial statements of the Head Office**

The financial statements of the Head Office 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 Head Office. The financial statements of the Head Office have been prepared under the historical cost convention.

The accompanying financial statements of the Head Office 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 Head Office should read them together with the separate financial statements of the Company for the year ended 30 September 2026 in order to obtain full information of the separate financial position and separate results of its operations and its separate cash flows of the Company.

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

**2.2 Fiscal year**

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

**2.3 Currency**

The financial statements of the Head Office are measured and presented in Vietnamese Dong ("VND" or "Dong"), which is the Head Office'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.

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

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****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 Head Office 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 Head Office 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 Head Office 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 Head Office has significant influence but not control over and the Head Office 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 Head Office 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 Head Office is not in charge of accounting and tax finalisation, the Head Office 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 Head Office 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 Head Office 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 Head Office.

*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 Head Office'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 Head Office 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 Head Office 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 |

*Disposals*

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

**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 |
|----------------|--------------|

## **2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

### **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.

### **2.15 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 statement of financial position of the Head Office based on the remaining period from the statement of financial position date of the Head Office 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 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****2.18 Provisions**

Provisions are recognised when the Head Office 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.

**2.19 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 Head Office's accumulated results profit after CIT at the reporting date.

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

**2.21 Appropriation of profit**

The Head Office's dividends are recognised as a liability in the Head Office'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 Head Office's charter and Vietnamese regulations.

The Head Office's funds are as below:

**(a) Investment and development fund**

Investment and development fund is appropriated from profit after CIT of the Head Office and approved by shareholders at the General Meeting of Shareholders. This fund is used for the Head Office'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 Head Office and approved by shareholders at the General Meeting of Shareholders. This fund is presented as a liability on the balance sheet of the Head Office. 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.

**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 Head Office when all five (5) of the following conditions are satisfied:

- The Head Office has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - The Head Office 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 Head Office; 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 Head Office gives promotional goods to customers associated with their purchases, the Head Office 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 Head Office.

**(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 Head Office 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 Head Office;
- The percentage of completion of the transaction at the statement of financial position date of the Head Office 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 Head Office; and
- Income can be measured reliably.

**(e) Dividend income**

Income from dividends is recognised when the Head Office 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 statement of financial position date of the Head Office but before the issuance of the financial statements of the Head Office 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 Head Office.

**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 Head Office. 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 Head Office.

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

**2.30 Critical accounting estimates**

The preparation of financial statements of the Head Office in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of financial statements of the Head Office 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 Head Office 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 Head Office and that are assessed by the Board of Management to be reasonable under the circumstances.

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

3 CASH AND CASH EQUIVALENTS

|                                                                                                   | 30/09/2026<br>VND        | 01/01/2026<br>VND        |
|---------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>Cash on hand</b>                                                                               | <b>1,247,009,818</b>     | <b>855,831,143</b>       |
| <b>Cash at banks (VND)</b>                                                                        | <b>1,540,800,503,400</b> | <b>1,125,753,057,774</b> |
| + 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                                                                                     | 434,274,494,988          | 212,158,144,197          |
| <b>Cash at banks (USD)</b>                                                                        | <b>33,312,061,672</b>    | <b>105,483,784,443</b>   |
| + 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            |
| <b>Cash in transit</b>                                                                            | <b>-</b>                 | <b>4,000,000,000</b>     |
| <b>Cash equivalents (*)</b>                                                                       | <b>3,861,819,910,272</b> | <b>746,724,498,464</b>   |
| + 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            |
|                                                                                                   | <b>5,437,179,485,162</b> | <b>1,982,817,171,824</b> |

(\*) 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.

**4 INVESTMENTS****(a) Investments held to maturity**

|                                                                                                         | <b>30/09/2026</b>      |                                   | <b>01/01/2026</b>      |                                   |
|---------------------------------------------------------------------------------------------------------|------------------------|-----------------------------------|------------------------|-----------------------------------|
|                                                                                                         | <b>Cost<br/>VND</b>    | <b>Recoverable amount<br/>VND</b> | <b>Cost<br/>VND</b>    | <b>Recoverable amount<br/>VND</b> |
| <b>Short-term:</b>                                                                                      |                        |                                   |                        |                                   |
| 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<br>Investment and Development of<br>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<br>Joint Stock Bank – Sai gon Branch                                 | 40,000,000,000         | 40,000,000,000                    | 15,000,000,000         | 15,000,000,000                    |
| Ho Chi Minh City                                                                                        |                        |                                   |                        |                                   |
| + Saigon-Hanoi Commercial Joint<br>Stock Bank - Ho Chi Minh City<br>Branch                              | 36,300,000,000         | 36,300,000,000                    | 54,800,000,000         | 54,800,000,000                    |
| + Military Commercial Joint Stock<br>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<br>contracts with term of less than 12<br>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                    |
| <b>Total</b>                                                                                            | <b>407,281,316,122</b> | <b>407,281,316,122</b>            | <b>259,812,737,685</b> | <b>259,812,737,685</b>            |
| Related parties (Note 32(b))                                                                            | 13,841,692,906         | 13,841,692,906                    | 12,531,305,703         | 12,531,305,703                    |
| <b>Long-term:</b>                                                                                       |                        |                                   |                        |                                   |
| Long-term lendings                                                                                      | 25,102,974,670         | 25,102,974,670                    | 30,595,663,524         | 30,595,663,524                    |
| Related parties (Note 32(b))                                                                            | 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<br>VND            | Recoverable<br>amount<br>VND | Provision<br>VND         | Cost<br>VND            | Recoverable<br>amount<br>VND | Provision<br>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               | -                        |
|     |                                                                 | <b>512,683,128,998</b> | <b>263,779,277,911</b>       | <b>(248,903,851,087)</b> | <b>512,683,128,998</b> | <b>263,779,277,911</b>       | <b>(248,903,851,087)</b> |

As at 30 September 2026 and 01 January 2026, the Head Office had not determined the fair values of these investments to disclose on the financial statements of the Head Office because they are not listed on the stock market. The fair values of such investments may be different from their book values.

The other subsidiaries continue to operate normally, with no changes compared to the previous year.

## 4 INVESTMENTS (continued)

## (b) Investments in subsidiaries, associates and other entities

*Investments in associates*

| No. | Company                                                                        | 30/09/2026               |                              |                        | 01/01/2026             |                              |                        |
|-----|--------------------------------------------------------------------------------|--------------------------|------------------------------|------------------------|------------------------|------------------------------|------------------------|
|     |                                                                                | Cost<br>VND              | Recoverable<br>amount<br>VND | Provision<br>VND       | Cost<br>VND            | Recoverable<br>amount<br>VND | Provision<br>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              | -                      | -                      | -                            | -                      |
|     |                                                                                | <b>1,922,497,000,000</b> | <b>1,916,722,000,000</b>     | <b>(5,775,000,000)</b> | <b>991,715,000,000</b> | <b>985,940,000,000</b>       | <b>(5,775,000,000)</b> |

**4 INVESTMENTS (continued)****(b) Investments in subsidiaries, associates and other entities***Investments in associates*

As at 30 September 2026 and 01 January 2026, the Head Office had not determined the fair values of these investments to disclose on the financial statements of the Head Office 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 Head Office contributed additional capital in the capital increase of Hoa Huong Duong Saigon Co., Ltd., with an additional capital contribution of VND 350 billion, and agreed to allow existing members or other investors to contribute the remaining capital, thus reducing its ownership stake to 34.62%.
- (ii) During the period, pursuant to Decision No. 19/QD-TCT dated 26 June 2026, the Head Office disposed of its entire equity interest in Dai Ngai Industrial Park Company Limited. As at the date of these financial statements, the Head Office had completed the disposal.
- (iii) During the period, pursuant to Decision No. 11.2/QD-TCT dated 22 May 2026, the Head Office subscribed for additional shares in the rights offering to existing shareholders in accordance with Resolution No. 2005/NQ-DHDCD-TRADING dated 20 May 2026 of the 2026 Annual General Meeting of Shareholders of CC1 Trading Services Joint Stock Company. The Head Office acquired an additional 13,650,000 shares, increasing its ownership interest to 49.00%.
- (iv) During the period, the Head Office acquired shares of Viet Hung No.1 Construction Joint Stock Company from Bien Hoa Concrete Joint Stock Company through debt offsetting. The number of additional shares acquired was 68,000 shares, increasing the Head Office's ownership interest to 41.18%.
- (v) Pursuant to Resolution No. 93/NQ-HĐQT dated August 7, 2026, the Head Office 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.

**4 INVESTMENTS (continued)****(b) Investments in subsidiaries, associates and other entities***Investments in other entities*

| No. | Company                                                                                           | 30/09/2026             |                              |                        | 01/01/2026             |                              |                        |
|-----|---------------------------------------------------------------------------------------------------|------------------------|------------------------------|------------------------|------------------------|------------------------------|------------------------|
|     |                                                                                                   | Cost<br>VND            | Recoverable<br>amount<br>VND | Provision<br>VND       | Cost<br>VND            | Recoverable<br>amount<br>VND | Provision<br>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              | -                      | -                      | -                            | -                      |
|     |                                                                                                   | <b>840,667,306,814</b> | <b>832,149,938,832</b>       | <b>(8,517,367,982)</b> | <b>651,109,122,822</b> | <b>642,591,754,840</b>       | <b>(8,517,367,982)</b> |

As at 30 September 2026 and 01 January 2026, the Head Office had not determined the fair values of these investments to disclose on the financial statements of the Head Office 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 Notice No. 0111/2025/TB dated February 10, 2026, from 3H Construction Materials Joint Stock Company, the company has changed its name to CC1 Construction Joint Stock Company.
- (ii) Pursuant to Resolution No. 93/NQ-HĐQT dated August 7, 2026, the Head Office 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.

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

## 5 SHORT-TERM TRADE ACCOUNTS RECEIVABLE

|                              | 30/09/2026<br>VND        | 01/01/2026<br>VND        |
|------------------------------|--------------------------|--------------------------|
| <b>Short-term:</b>           |                          |                          |
| Third parties (*)            | 2,272,566,908,895        | 2,306,933,081,365        |
| Related parties (Note 32(b)) | 103,004,472,288          | 108,522,429,931          |
| <b>Total</b>                 | <b>2,375,571,381,183</b> | <b>2,415,455,511,296</b> |

(\*) 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:

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

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

(\*) 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<br>VND | 01/01/2026<br>VND |
|---------------------------------------------------|-------------------|-------------------|
| Tracodi Construction Group Joint Stock<br>Company | 88,176,921,563    | 88,176,921,563    |
| Construction and Project Management No.1<br>JSC   | 29,129,184,451    | 29,129,184,451    |
| Capital Region Expressway Joint Stock<br>Company  | 30,691,968,921    | -                 |

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

## 6 SHORT-TERM PREPAYMENTS TO SUPPLIERS

|                              | 30/09/2026<br>VND        | 01/01/2026<br>VND        |
|------------------------------|--------------------------|--------------------------|
| Third parties (*)            | 5,213,526,648,699        | 4,404,312,560,030        |
| Related parties (Note 32(b)) | 2,544,571,189,856        | 559,527,382,931          |
| <b>Total</b>                 | <b>7,758,097,838,555</b> | <b>4,963,839,942,961</b> |

(\*) 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:

|                                  | 30/09/2026<br>VND | 01/01/2026<br>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   |

## 7 OTHER RECEIVABLES

|                              | 30/09/2026<br>VND        | 01/01/2026<br>VND      |
|------------------------------|--------------------------|------------------------|
| <b>Short-term:</b>           |                          |                        |
| Third parties                | 568,825,908,694          | 479,763,384,494        |
| Related parties (Note 32(b)) | 526,274,039,600          | 21,407,227,603         |
| <b>Total</b>                 | <b>1,095,099,948,294</b> | <b>501,170,612,097</b> |

As at 30 September 2026 and 01 January 2025, details of other short-term receivables are presented as below:

### 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                                                           | 148,276,360,169          | 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                                                                          | 221,509,349,511          | 146,952,320,418        |
| <b>Total</b>                                                                    | <b>1,095,099,948,294</b> | <b>501,170,612,097</b> |

(\*) This is a receivable related to the Business Cooperation Agreement dated July 30, 2021, signed with Dat Vang Real Estate Investment and Service Trading Joint Stock Company to implement the Tri An Lake View Project in Dong Nai Province. The business cooperation period is 49 years. The Head Office participated in the management and operation and would receive profit distribution based on the actual proportion of capital contributed to the project. On March 2, 2026, Head Office has terminated the business cooperation agreement and is in the process of recovering the funds.

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

## 7 OTHER RECEIVABLES

|                              | 30/09/2026<br>VND      | 01/01/2026<br>VND        |
|------------------------------|------------------------|--------------------------|
| <b>Long-term:</b>            |                        |                          |
| Third parties                | 150,981,273,953        | 652,414,375,993          |
| Related parties (Note 32(b)) | 425,924,723,839        | 509,626,228,543          |
| <b>Total</b>                 | <b>576,905,997,792</b> | <b>1,162,040,604,536</b> |

As at 30 September 2026 and 01 January 2026, details of other long-term receivables are presented as below:

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

|                                                                                   |                        |                          |
|-----------------------------------------------------------------------------------|------------------------|--------------------------|
| Receivables from business cooperation contract for Tri An Lake View Project       | -                      | 592,000,000,000          |
| Payments on behalf for related party (Note 32(b))                                 | 419,833,767,304        | 419,833,767,304          |
| Maintenance cost related to Dong Nai Bridge project (Note 32(b))                  | 84,233,566,255         | 84,233,566,255           |
| Receivable from business cooperation contract for Hai Ninh Urban Area project (*) | 51,719,640,000         | 51,719,640,000           |
| Deposits                                                                          | 7,738,070,800          | 2,312,680,800            |
| Others                                                                            | 13,380,953,433         | 11,940,950,177           |
| <b>Total</b>                                                                      | <b>576,905,997,792</b> | <b>1,162,040,604,536</b> |

(\*) This balance is related to the BCC with Duc Chi Investment and Development Joint Stock Company to implement Hai Ninh 1 Urban Area project. The parties jointly establish a new company for project implementation the current project with the percentage of ownership in accordance with the agreed term of this 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.

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

8 INVENTORIES

|                    | 30/09/2026               |           | 01/01/2026               |           |
|--------------------|--------------------------|-----------|--------------------------|-----------|
|                    | VND                      |           | VND                      |           |
|                    | Cost                     | Provision | Cost                     | Provision |
| Raw materials      | 113,320,002              | -         | 119,612,543              | -         |
| Tools and supplies | 511,645,141              | -         | 502,513,645              | -         |
| Work in progress   | 2,500,893,588,304        | -         | 2,162,401,434,165        | -         |
| Real estate        | 80,543,646,479           | -         | 80,543,646,479           | -         |
| Merchandises       | 625,741,297              | -         | 625,741,297              | -         |
| <b>Total</b>       | <b>2,582,687,941,223</b> | <b>-</b>  | <b>2,244,192,948,129</b> | <b>-</b>  |

Details of work in progress by projects are as follows:

|                                         | 30/09/2026               | 01/01/2026               |
|-----------------------------------------|--------------------------|--------------------------|
|                                         | VND                      | VND                      |
| Hanoi Ring Road 4 Project               | 682,581,621,944          | 114,711,495,383          |
| Na Duong II Thermal Power Plant Project | 178,926,157,869          | 162,354,378,274          |
| Long Thanh International Airport        | 582,136,278,329          | 376,667,860,204          |
| Others                                  | 1,057,249,530,162        | 1,508,667,700,304        |
| <b>Total</b>                            | <b>2,500,893,588,304</b> | <b>2,162,401,434,165</b> |

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

9 PREPAID EXPENSES

| Short-term             | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|------------------------|-----------------------|-----------------------|
| Tools and supplies     | 6,510,519,900         | 2,782,091,537         |
| Bank guarantee expense | 1,452,481,574         | 1,020,907,736         |
| Others                 | 33,907,006,733        | 6,746,062,774         |
| <b>Total</b>           | <b>41,870,008,207</b> | <b>10,549,062,047</b> |

| Long-term          | 30/09/2026<br>VND     | 01/01/2026<br>VND    |
|--------------------|-----------------------|----------------------|
| Tools and supplies | 6,981,400,028         | 2,554,159,446        |
| Others             | 40,056,830,191        | 6,754,443,748        |
| <b>Total</b>       | <b>47,038,230,219</b> | <b>9,308,603,194</b> |

10 OTHER CURRENT ASSETS

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

(\*) 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.

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

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 01/01/2026<br>VND  | Payables/receivables<br>during the period<br>VND | Payment/net off<br>during the period<br>VND | As at 30/09/2026<br>VND  |
|----------------------------------------------|--------------------------|--------------------------------------------------|---------------------------------------------|--------------------------|
| 1. VAT output                                | (247,809,791,425)        | 1,002,979,856,350                                | 1,086,439,921,104                           | (331,269,856,179)        |
| * VAT incurred                               | -                        | 944,918,306,253                                  | (631,576,924)                               | -                        |
| * VAT deductions                             | -                        | -                                                | 945,549,883,177                             | -                        |
| * VAT output on external current             | (247,809,791,425)        | -                                                | 83,460,064,754                              | (331,269,856,179)        |
| * VAT on imported goods                      | -                        | 58,061,550,097                                   | 58,061,550,097                              | -                        |
| 2. Import and export tax                     | -                        | 5,015,490,413                                    | 5,015,490,413                               | -                        |
| 3. CIT                                       | 69,687,720,705           | 24,656,567,371                                   | 75,876,252,652                              | 18,468,035,424           |
| 4. Personal income tax                       | 8,866,749,460            | 11,807,277,105                                   | 15,663,914,732                              | 5,010,111,833            |
| 5. Resource tax and environmental protection | 4,841,995,597            | 735,682,029                                      | 5,577,677,626                               | -                        |
| 6. Charges, fees and other charges           | -                        | 839,605,793                                      | 839,605,793                                 | -                        |
| <b>Total</b>                                 | <b>(164,413,325,663)</b> | <b>1,046,034,479,061</b>                         | <b>1,189,412,862,320</b>                    | <b>(307,791,708,922)</b> |
| Details:                                     |                          |                                                  |                                             |                          |
| Tax receivables                              | (247,809,791,425)        |                                                  |                                             | (331,269,856,179)        |
| Tax payables to the State budget             | 83,396,465,762           |                                                  |                                             | 23,478,147,257           |
| <b>Total</b>                                 | <b>(164,413,325,663)</b> |                                                  |                                             | <b>(307,791,708,922)</b> |

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

12 TANGIBLE FIXED ASSETS

|                                    | Buildings and<br>structures<br>VND | Machinery and<br>equipment<br>VND | Motor<br>vehicles<br>VND | Office<br>equipment<br>VND | Others<br>VND      | Total<br>VND          |
|------------------------------------|------------------------------------|-----------------------------------|--------------------------|----------------------------|--------------------|-----------------------|
| Historical cost                    |                                    |                                   |                          |                            |                    |                       |
| <b>As at 1 Jan 2026</b>            | 6,235,056,041                      | 3,448,491,202                     | 29,343,417,884           | 13,223,350,762             | 302,600,000        | 52,552,915,889        |
| New purchases during the<br>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         |
| <b>As at 30 September 2026</b>     | <b>8,635,959,811</b>               | <b>4,475,291,202</b>              | <b>28,256,626,975</b>    | <b>14,299,119,229</b>      | <b>302,600,000</b> | <b>55,969,597,217</b> |
| Accumulated depreciation           |                                    |                                   |                          |                            |                    |                       |
| <b>As at 1 Jan 2026</b>            | 2,967,958,161                      | 2,600,193,665                     | 18,699,883,613           | 10,849,476,312             | 282,426,704        | 35,399,938,455        |
| Charge for the period              | 724,912,584                        | 218,536,174                       | 2,822,656,473            | 944,581,803                | 15,129,962         | 4,725,816,996         |
| Disposal                           | -                                  | -                                 | 1,086,790,909            | -                          | -                  | 1,086,790,909         |
| Other decreases                    | -                                  | (48,807,734)                      | (6,875,084)              | -                          | -                  | (55,682,818)          |
| Other increases                    | -                                  | -                                 | -                        | 13,044,395                 | 5,043,334          | 18,087,729            |
| <b>As at 30 September 2026</b>     | <b>3,692,870,745</b>               | <b>2,769,922,105</b>              | <b>20,428,874,093</b>    | <b>11,807,102,510</b>      | <b>302,600,000</b> | <b>39,001,369,453</b> |
| Net book value                     |                                    |                                   |                          |                            |                    |                       |
| <b>As at 1 Jan 2026</b>            | 3,267,097,880                      | 848,297,537                       | 10,643,534,271           | 2,373,874,450              | 20,173,296         | 17,152,977,434        |
| <b>As at 30 September 2026</b>     | <b>4,943,089,066</b>               | <b>1,705,369,097</b>              | <b>7,827,752,882</b>     | <b>2,492,016,719</b>       | -                  | <b>16,968,227,764</b> |

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 01 January 2026: VND17,459,181,857).

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

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

13 INTANGIBLE FIXED ASSETS

|                                | Land use rights<br>VND | Software<br>VND      | Total<br>VND         |
|--------------------------------|------------------------|----------------------|----------------------|
| Historical cost                |                        |                      |                      |
| As at 1 Jan 2026               | 1,809,558,000          | 3,731,257,100        | 5,540,815,100        |
|                                |                        | 594,868,000          | 594,868,000          |
| <b>As at 30 September 2026</b> | <b>1,809,558,000</b>   | <b>4,326,125,100</b> | <b>6,135,683,100</b> |
| Accumulated depreciation       |                        |                      |                      |
| As at 1 Jan 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           |
| <b>As at 30 September 2026</b> | <b>-</b>               | <b>2,991,263,472</b> | <b>2,991,263,472</b> |
| Net book value                 |                        |                      |                      |
| As at 1 Jan 2026               | 1,809,558,000          | 1,610,954,941        | 3,420,512,941        |
| <b>As at 30 September 2026</b> | <b>1,809,558,000</b>   | <b>1,334,861,628</b> | <b>3,144,419,628</b> |

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

## 14 INVESTMENT PROPERTIES HELD FOR LEASE

|                                         | As at<br>30/09/2026<br>VND | Increase<br>VND       | Decrease<br>VND | As at<br>01/01/2026<br>VND |
|-----------------------------------------|----------------------------|-----------------------|-----------------|----------------------------|
| Investment properties held<br>for lease |                            |                       |                 |                            |
| Historical cost                         |                            |                       |                 |                            |
| Land use rights                         | 663,478,155,542            | -                     | -               | 663,478,155,542            |
| <b>Total</b>                            | <b>663,478,155,542</b>     | <b>-</b>              | <b>-</b>        | <b>663,478,155,542</b>     |
| Accumulated depreciation                |                            |                       |                 |                            |
| Land use rights                         | 283,226,775,815            | 17,544,868,695        | -               | 265,681,907,120            |
| <b>Total</b>                            | <b>283,226,775,815</b>     | <b>17,544,868,695</b> | <b>-</b>        | <b>265,681,907,120</b>     |
| Net book value                          |                            |                       |                 |                            |
| Land use rights                         | 380,251,379,727            |                       |                 | 397,796,248,422            |
| <b>Total</b>                            | <b>380,251,379,727</b>     |                       |                 | <b>397,796,248,422</b>     |

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: VND312,297,776,617) were pledged as collaterals for borrowings of the Head Office and third parties.

As at 30 September 2026, the Head Office's investment properties held for lease of the Head Office 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

|                                 | Motor<br>vehicles<br>VND | Others<br>VND | Total<br>VND          |
|---------------------------------|--------------------------|---------------|-----------------------|
| <b>Historical cost</b>          |                          |               |                       |
| As at 1 Jan 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 September 2026         | <b>38,687,900,914</b>    | <b>-</b>      | <b>38,687,900,914</b> |
| <b>Accumulated depreciation</b> |                          |               |                       |
| As at 1 Jan 2026                | 6,133,525,164            | -             | 6,133,525,164         |
| Charge for the period           | 2,720,917,268            | -             | 2,720,917,268         |
| Other decreases                 | (30,891,647)             |               | (30,891,647)          |
| As at 30 September 2026         | <b>8,823,550,785</b>     | <b>-</b>      | <b>8,823,550,785</b>  |
| <b>Net book value</b>           |                          |               |                       |
| As at 1 Jan 2026                | 21,146,602,112           | -             | 21,146,602,112        |
| As at 30 September 2026         | <b>29,864,350,129</b>    | <b>-</b>      | <b>29,864,350,129</b> |

**16 CONSTRUCTION IN PROGRESS**

Details of construction in progress is as follow:

|                                                | 30/09/2026<br>VND      | 01/01/2026<br>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          |
| <b>Total</b>                                   | <b>721,975,633,052</b> | <b>648,458,924,385</b> |

**17 TRADE ACCOUNTS PAYABLE****(a) Short-term**

|                                 | 30/09/2026               |                                 | 01/01/2026               |                                 |
|---------------------------------|--------------------------|---------------------------------|--------------------------|---------------------------------|
|                                 | Value<br>VND             | Payable-to-pay<br>amount<br>VND | Value<br>VND             | Payable-to-pay<br>amount<br>VND |
| Third parties (*)               | 1,134,066,872,046        | 1,134,066,872,046               | 1,329,407,976,118        | 1,329,407,976,118               |
| Related parties<br>(Note 32(b)) | 548,690,856,828          | 548,690,856,828                 | 101,726,660,075          | 101,726,660,075                 |
| <b>Total</b>                    | <b>1,682,757,728,874</b> | <b>1,682,757,728,874</b>        | <b>1,431,134,636,193</b> | <b>1,431,134,636,193</b>        |

(\*) 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:

|                           | 30/09/2026<br>VND | 01/01/2026<br>VND |
|---------------------------|-------------------|-------------------|
| An Nguyen Company Limited | 40,428,910,998    | 94,860,491,920    |

**(b) Long-term**

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

(\*) 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:

|                                             | 30/09/2026<br>VND | 01/01/2026<br>VND |
|---------------------------------------------|-------------------|-------------------|
| Dongfang Electric International Corporation | 131,417,504,722   | 54,680,757,620    |

## 18 ADVANCES FROM CUSTOMERS

| Short-term                   | 30/09/2026               |                                 | 01/01/2026               |                                 |
|------------------------------|--------------------------|---------------------------------|--------------------------|---------------------------------|
|                              | Value<br>VND             | Payable-to-pay<br>amount<br>VND | Value<br>VND             | Payable-to-pay<br>amount<br>VND |
| Third parties (*)            | 7,942,432,622,843        | 7,942,432,622,843               | 1,286,645,578,772        | 1,286,645,578,772               |
| Related parties (Note 32(b)) | 200,327,492,805          | 200,327,492,805                 | 24,327,492,805           | 24,327,492,805                  |
| <b>Total</b>                 | <b>8,142,760,115,648</b> | <b>8,142,760,115,648</b>        | <b>1,310,973,071,577</b> | <b>1,310,973,071,577</b>        |

(\*) 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:

|                                                            | 30/09/2026            |                          | 01/01/2026            |                          |
|------------------------------------------------------------|-----------------------|--------------------------|-----------------------|--------------------------|
|                                                            | Value                 | Payable-to-pay<br>amount | Value                 | Payable-to-pay<br>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:                                                 | 30/09/2026            |                          | 01/01/2026            |                          |
|                                                            | Value                 | Payable-to-pay<br>amount | Value                 | Payable-to-pay<br>amount |
| 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           |
| <b>Total</b>                                               | <b>99,466,881,000</b> | <b>99,466,881,000</b>    | <b>99,466,881,000</b> | <b>99,466,881,000</b>    |

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

19 ACCRUED EXPENSES

(a) Short-term

|                   | 30/09/2026<br>VND        | 01/01/2026<br>VND        |
|-------------------|--------------------------|--------------------------|
| Interest expense  | 23,580,153,194           | 23,813,996,264           |
| Construction cost | 1,371,858,503,662        | 1,087,824,039,933        |
| Others            | 342,966,400              | 3,569,691,717            |
| <b>Total</b>      | <b>1,395,781,623,256</b> | <b>1,115,207,727,914</b> |

(b) Long-term

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

20 DEFERRED 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

|                                                     | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
|-----------------------------------------------------|------------------------|------------------------|
| <b>Short-term</b>                                   |                        |                        |
| Compulsory insurance and union                      | 10,309,697,731         | 7,537,128,221          |
| Payables to partners in construction joint ventures | 9,378,055,444          | 9,378,055,444          |
| Payables Related to Imported Goods                  | 119,975,651,213        | 243,954,589,010        |
| Others                                              | 287,283,650,738        | 311,817,696,017        |
| <b>Total</b>                                        | <b>426,947,055,126</b> | <b>572,687,468,692</b> |
| Related parties (Note 32(b))                        | 211,900,000,000        | 288,600,000,000        |
| <b>Long-term</b>                                    |                        |                        |
| Related parties (Note 32(b))                        | 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          |
| <b>Total</b>                                        | <b>541,005,999,876</b> | <b>541,423,675,726</b> |

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

## 22 BORROWINGS AND FINANCE LEASE LIABILITIES

|                                                                               | As at 30/09/2026<br>VND  | Drawdowns<br>VND         | Repayments<br>VND        | As at 01/01/2026<br>VND  |
|-------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Short-term</b>                                                             |                          |                          |                          |                          |
| <b>Short-term loans (i)</b>                                                   | <b>4,520,122,788,167</b> | <b>7,022,623,555,725</b> | <b>7,231,260,469,403</b> | <b>4,728,759,701,845</b> |
| Joint Stock Commercial Bank for Investment and Development of Vietnam         | 1,536,044,274,376        | 2,036,020,102,619        | 2,082,796,428,220        | 1,582,820,599,977        |
| Saigon-Hanoi Commercial Joint Stock Bank                                      | 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          |
| Agricultural and Rural Development Bank – Hanoi 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 - NVT Branch                                 | -                        | 49,960,139,134           | 99,960,139,134           | 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           |
| Indovina Bank Ltd. – Cho Lon Branch                                           | 585,242,436,202          | 675,242,436,202          | 90,000,000,000           | -                        |
| <b>Current portion of long-term loans</b>                                     | <b>86,685,806,187</b>    | <b>31,316,953,573</b>    | <b>29,708,909,871</b>    | <b>85,077,762,485</b>    |
| <b>Current portion of finance lease liabilities</b>                           | <b>5,902,133,184</b>     | <b>10,811,252,654</b>    | <b>10,241,965,930</b>    | <b>5,332,846,460</b>     |
| <b>Others</b>                                                                 | <b>15,500,000,000</b>    | <b>15,500,000,000</b>    | <b>35,504,454,795</b>    | <b>35,504,454,795</b>    |
| Hinokiya - Twgroup Company Limited                                            | -                        | -                        | 35,504,454,795           | 35,504,454,795           |
| Other                                                                         | 15,500,000,000           | 15,500,000,000           | -                        | -                        |
| <b>Total</b>                                                                  | <b>4,628,210,727,538</b> | <b>7,080,251,761,952</b> | <b>7,306,715,799,999</b> | <b>4,854,674,765,585</b> |

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

|                                                                      | As at 30/09/2026<br>VND  | Drawdowns<br>VND         | Repayments<br>VND        | As at 01/01/2026<br>VND  |
|----------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Long-term loans:</b>                                              |                          |                          |                          |                          |
| Viet Capital Commercial Joint Stock Bank - South Sai Gon Branch (ii) | 553,579,000              | -                        | 214,284,000              | 767,863,000              |
| Nam A Commercial Joint Stock Bank - Ham Nghi Branch (iii)            | 262,500,000,000          | -                        | -                        | 262,500,000,000          |
| Vietnam Development Bank – 48,613,583.97 usd (iv)                    | 1,262,494,775,701        | 14,658,584,503           | 60,031,858,009           | 1,307,868,049,207        |
| <b>Long-term Finance Leasing (v)</b>                                 | 15,597,902,299           | 12,487,910,000           | 5,443,565,728            | 8,553,558,027            |
| <b>Total</b>                                                         | <b>1,541,146,257,000</b> | <b>27,146,494,503</b>    | <b>65,689,707,737</b>    | <b>1,579,689,470,234</b> |
| <b>Subtotal</b>                                                      | <b>6,169,356,984,538</b> | <b>7,107,398,256,455</b> | <b>7,372,405,507,736</b> | <b>6,434,364,235,819</b> |

- (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 Head Office's projects, Shares of the Head Office in a member company, Shares of previous member companies owned by third parties and shares of the Head Office owned by individuals.
- (ii) 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.
- (iii) 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 12<sup>th</sup> 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 Head Office arising from the compensation for land clearance at the Hanh Phuc Project.

**CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY**

**Form B 09 – DN**

- (iv) This is a loan authorized by the Ministry of Finance to Vietnam Development Bank to lend to the Head Office under the Loan Agreements No, 3240 – VIE and 3242 – VIE (SF) for the purpose of financing projects and construction works of the Head Office and other units, The loan has a loan 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 Head Office, 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.
- (v) 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 interest rate of VND 12-month term for individual customers of 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

Form B 09 – DN

## 23 OWNERS' CAPITAL

### (a) Number of shares

|                                          | 30/09/2026<br>Ordinary<br>shares | 01/01/2026<br>Ordinary<br>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 Joint<br>Stock Company | 497,943,700,000          | 10.49         | 397,943,700,000          | 10.00         |
| Other shareholders                    | 3,759,943,630,000        | 79.21         | 3,142,443,630,000        | 78.98         |
| <b>Total</b>                          | <b>4,746,561,000,000</b> | <b>100.00</b> | <b>3,979,061,000,000</b> | <b>100.00</b> |

### (c) Movement of share capital

|                                | Number of shares | Ordinary shares   |
|--------------------------------|------------------|-------------------|
| 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 |
| Private placement of shares    | 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

Form B 09 – DN

24 MOVEMENTS IN OWNERS' EQUITY

|                                                                                          | Owners'<br>contributed<br>capital<br>VND | Share premium<br>VND   | Treasury shares<br>VND | Investment and<br>development<br>funds<br>VND | Other owners'<br>equity<br>VND | Undistributed<br>earnings<br>VND | Total<br>VND             |
|------------------------------------------------------------------------------------------|------------------------------------------|------------------------|------------------------|-----------------------------------------------|--------------------------------|----------------------------------|--------------------------|
| As at 1/1/2025                                                                           | 3,585,078,250,000                        | 99,327,851,808         | (4,796,760,000)        | 8,909,815,816                                 | -                              | 555,787,000,902                  | 4,244,306,158,526        |
| Net profit for the year                                                                  | -                                        | -                      | -                      | -                                             | -                              | 247,315,921,120                  | 247,315,921,120          |
| Appropriation to<br>compensation of the<br>Board of Directors the<br>Audit Committee     | -                                        | -                      | -                      | -                                             | -                              | (3,500,000,000)                  | (3,500,000,000)          |
| Appropriation to bonus<br>and welfare fund                                               | -                                        | -                      | -                      | -                                             | -                              | (11,101,386,503)                 | (11,101,386,503)         |
| Stock dividend declared<br>2024                                                          | 393,982,750,000                          | -                      | -                      | -                                             | -                              | (393,982,750,000)                | -                        |
| Appropriation to<br>Investment and<br>development fund                                   | -                                        | -                      | -                      | 44,405,546,011                                | -                              | (44,405,546,011)                 | -                        |
| Reissuance of treasury<br>shares during the period                                       | -                                        | 5,475,213,713          | 4,796,760,000          | -                                             | -                              | -                                | 10,271,973,713           |
| <b>As at 1/1/2026</b>                                                                    | <b>3,979,061,000,000</b>                 | <b>104,803,065,521</b> | <b>-</b>               | <b>53,315,361,827</b>                         | <b>-</b>                       | <b>350,113,239,508</b>           | <b>4,487,292,666,856</b> |
| Net profit for the year                                                                  | -                                        | -                      | -                      | -                                             | -                              | 93,196,845,115                   | 93,196,845,115           |
| Appropriation to<br>compensation of the<br>Board of Directors the<br>Audit Committee (i) | -                                        | -                      | -                      | -                                             | -                              | (5,640,000,000)                  | (5,640,000,000)          |
| Appropriation to bonus<br>and welfare fund (i)                                           | -                                        | -                      | -                      | -                                             | -                              | (15,000,000,000)                 | (15,000,000,000)         |
| Appropriation to<br>Investment and<br>development fund (i)                               | -                                        | -                      | -                      | 15,000,000,000                                | -                              | (15,000,000,000)                 | -                        |
| Stock dividend declared<br>2025 (i)                                                      | -                                        | -                      | -                      | -                                             | 237,324,900,000                | (237,324,900,000)                | -                        |
| Capital increase during the<br>period (ii)                                               | 767,500,000,000                          | 84,425,000,000         | -                      | -                                             | -                              | -                                | 851,925,000,000          |
| <b>As at 30/09/2026</b>                                                                  | <b>4,746,561,000,000</b>                 | <b>189,228,065,521</b> | <b>-</b>               | <b>68,315,361,827</b>                         | <b>237,324,900,000</b>         | <b>170,345,184,623</b>           | <b>5,411,774,511,971</b> |

## CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

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

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

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

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

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

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

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

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

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

**CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY**

Form B 09 – DN

**25 NET REVENUE FROM SALES OF GOODS AND RENDERING SERVICES**

|                                          | From 01/01/2026 to<br>30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|------------------------------------------|-----------------------------------------|-----------------------------------------|
| Revenue from constructions activities    | 8,201,319,491,825                       | 5,504,834,979,046                       |
| Revenue from sale of goods and materials | 2,690,616,181,237                       | 1,625,556,620,435                       |
| 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                          |
| <b>Total</b>                             | <b>11,012,997,890,521</b>               | <b>7,288,707,116,680</b>                |

**26 COST OF GOODS SOLD AND SERVICES RENDERED**

|                                  | From 01/01/2026 to<br>30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|----------------------------------|-----------------------------------------|-----------------------------------------|
| Cost of construction activities  | 8,255,377,086,650                       | 5,279,814,400,877                       |
| Cost of goods and materials sold | 2,663,063,123,064                       | 1,612,591,272,597                       |
| 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                          |
| <b>Total</b>                     | <b>10,974,291,026,137</b>               | <b>6,977,248,846,796</b>                |

**27 FINANCIAL INCOME**

|                                                               | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|---------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Interest income from lendings and deposits                    | 233,477,295,919                         | 137,956,051,053                         |
| Dividends and profits shared                                  | 15,459,287,000                          | 2,520,000,000                           |
| Income from transferring investments                          | 324,000,000,000                         | 63,964,689,000                          |
| Interest for late payment                                     | 364,187,670                             | 2,001,308,215                           |
| Realised foreign exchange gains                               | 362,781,991                             | 1,326,657,023                           |
| Net profit from foreign currency translation<br>at period-end | 19,009,859,764                          | -                                       |
| <b>Total</b>                                                  | <b>592,673,412,344</b>                  | <b>207,768,705,291</b>                  |

CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

28 FINANCIAL EXPENSES

|                                                        | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|--------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Interest expense                                       | 358,023,019,196                         | 266,492,816,193                         |
| Realised foreign exchange losses                       | -                                       | 37,977,393,246                          |
| Net loss from foreign currency translation at year end | 1,953,134,232                           | 185,490,546                             |
| Others                                                 | -                                       | 3,838,127,464                           |
| <b>Total</b>                                           | <b>359,976,153,428</b>                  | <b>308,493,827,449</b>                  |

29 GENERAL AND ADMINISTRATION EXPENSES

|                                                | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Staff costs                                    | 137,739,782,058                         | 97,381,967,587                          |
| Tool and equipment                             | 2,269,893,582                           | 5,554,581,478                           |
| Depreciation and amortisation                  | 2,439,123,777                           | 1,823,444,222                           |
| Outside service expenses                       | 24,413,640,368                          | 21,698,371,211                          |
| Reversal of provision for doubtful receivables | (6,067,429,766)                         | -                                       |
| Others                                         | 16,014,638,488                          | 6,973,973,501                           |
| <b>Total</b>                                   | <b>176,809,648,507</b>                  | <b>133,432,337,999</b>                  |

30 OTHER INCOME

|                                                                        | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Gain on revaluation of assets contributed as capital to another entity | -                                       | 181,056,634,831                         |
| Gains on disposal of fixed assets                                      | 109,090,909                             | 9,090,909                               |
| Fines                                                                  | 1,946,335,558                           | 1,162,345,561                           |
| Others                                                                 | 21,841,371,027                          | 48,590,636                              |
| <b>Total</b>                                                           | <b>23,896,797,494</b>                   | <b>182,276,661,937</b>                  |

31 OTHER EXPENSES

|              | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|--------------|-----------------------------------------|-----------------------------------------|
| Fines        | -                                       | 129,330,000                             |
| Others       | 637,859,801                             | 38,865,878,199                          |
| <b>Total</b> | <b>637,859,801</b>                      | <b>38,995,208,199</b>                   |

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

## 32 RELATED PARTY DISCLOSURES

The Head Office had major transactions and balances with subsidiaries, associates and other investee companies, Details of these companies are presented at Note 1.

### (a) Related party transactions

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

|                                                        | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|--------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| <b>Sales of construction activities</b>                |                                         |                                         |
| 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                           |
| <b>Total</b>                                           | <b>8,253,623,533</b>                    | <b>3,423,568,691</b>                    |
|                                                        |                                         |                                         |
|                                                        | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
| <b>Revenue from rendering of services</b>              |                                         |                                         |
| CC1 Trading Services Joint Stock Company               | 45,000,000                              | 90,000,000                              |
| No.1 Viet Hung Construction Joint Stock Company        | 3,497,518,582                           | 3,669,991,217                           |
| CC1 Holdings Joint Stock Company                       | 180,000,000                             | 30,000,000                              |
| Saigon Sunflower Company Limited                       | 108,000,000                             | -                                       |
| CC1 Construction Joint Stock Company                   | -                                       | 90,000,000                              |
| CC1 Investment Joint Stock Company                     | -                                       | 78,000,000                              |
| Southern Infrastructure and Energy Joint Stock Company | -                                       | 90,000,000                              |
| <b>Total</b>                                           | <b>3,830,518,582</b>                    | <b>4,047,991,217</b>                    |
|                                                        |                                         |                                         |
|                                                        | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
| <b>Transfer of investment</b>                          |                                         |                                         |
| CC1 Holdings Joint Stock Company                       | 324,000,000,000                         | -                                       |
| <b>Total</b>                                           | <b>324,000,000,000</b>                  | <b>-</b>                                |

**CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY**
**Form B 09 – DN**

|                                                                                  | From 01/01/2026<br>to 30/09/2026<br>VND          | From 01/01/2025<br>to 30/09/2025<br>VND          |
|----------------------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| <b>Purchase of goods and services in the form of sub-contracts</b>               |                                                  |                                                  |
| Branch of Construction Corporation No 1 Joint Stock Company - Dong Nai Province  | 13,052,862,495                                   | 39,686,360,152                                   |
| Branch of Construction Corporation No 1 Joint Stock Company – Dak Nong Province  | 6,311,757,960                                    | 2,765,437,500                                    |
| Branch of Construction Corporation No 1 Joint Stock Company - Dong Thap Province | -                                                | 12,641,141,470                                   |
| Branch of Construction Corporation No 1 Joint Stock Company - Phu Yen Province   | -                                                | 17,648,094,920                                   |
| Branch of Construction Corporation No 1 Joint Stock Company - Soc Trang Province | 1,642,170,000                                    | 12,589,320,367                                   |
| Branch of Construction Corporation No 1 Joint Stock Company – Dak Lak Province   | -                                                | 2,351,422,260                                    |
| 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                                    |
| <b>Total</b>                                                                     | <b>3,490,716,785,925</b>                         | <b>1,416,154,248,437</b>                         |
|                                                                                  | <b>From 01/01/2026<br/>to 30/09/2026<br/>VND</b> | <b>From 01/01/2025<br/>to 30/09/2025<br/>VND</b> |
| <b>Interest and management fee form lendings</b>                                 |                                                  |                                                  |
| Chuong Duong Joint Stock Company                                                 | -                                                | 1,135,123,278                                    |
| Hai Phong Coast Road Investment Company Limited                                  | -                                                | 34,496,115,000                                   |
| No.1 Viet Hung Construction Joint Stock Company                                  | 627,946,816                                      | 1,211,220,080                                    |
| <b>Total</b>                                                                     | <b>627,946,816</b>                               | <b>36,842,458,358</b>                            |
| <b>Interest from subcontractor</b>                                               |                                                  |                                                  |
| No.1 Viet Hung Construction Joint Stock Company                                  | -                                                | 163,539,000                                      |
| <b>Total</b>                                                                     | <b>-</b>                                         | <b>163,539,000</b>                               |

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

|                                                 | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|-------------------------------------------------|-----------------------------------------|-----------------------------------------|
| <b>Interest charged for late payment</b>        |                                         |                                         |
| No.1 Viet Hung Construction Joint Stock Company | 211,213,474                             | 964,488,704                             |
| <b>Total</b>                                    | <b>211,213,474</b>                      | <b>964,488,704</b>                      |

|                                                 | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|-------------------------------------------------|-----------------------------------------|-----------------------------------------|
| <b>Investments</b>                              |                                         |                                         |
| No.1 Viet Hung Construction Joint Stock Company | 680,000,000                             | -                                       |
| Saigon Sunflower Company Limited                | 350,000,000,000                         | 420,850,000,000                         |
| CC1 Trading Services Joint Stock Company        | 136,500,000,000                         | 42,000,000,000                          |
| CC1 Cat Lai Co., Ltd                            | 659,602,000,000                         | -                                       |
| Cam Lo - Tuy Loan BT Investment Company Limited | 593,457,000                             | -                                       |
| Chuong Duong Joint Stock Company                | -                                       | 57,493,557,000                          |
| <b>Total</b>                                    | <b>1,147,375,457,000</b>                | <b>520,343,557,000</b>                  |

|                                                 | From 01/01/2026<br>to 30/09/2026<br>VND | From 01/01/2025<br>to 30/09/2025<br>VND |
|-------------------------------------------------|-----------------------------------------|-----------------------------------------|
| <b>Dividends received</b>                       |                                         |                                         |
| 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                          | -                                       |
| <b>Total</b>                                    | <b>15,459,287,000</b>                   | <b>2.520.000.000</b>                    |

**CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY**

**Form B 09 – DN**

**(b) Period/year end balances with related parties**

|                                                                                | <b>30/09/2026<br/>VND</b> | <b>01/01/2026<br/>VND</b> |
|--------------------------------------------------------------------------------|---------------------------|---------------------------|
| <b>Short-term trade accounts receivable (Note 5)</b>                           |                           |                           |
| 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               |
| Cam Lo - Tuy Loan BT Investment Company Limited                                | 22,884,276,327            | 27,634,422,327            |
| No.1 Viet Hung Construction Joint Stock Company                                | 1,345,191,485             | 2,245,003,128             |
| <b>Total</b>                                                                   | <b>103,004,472,288</b>    | <b>108,522,429,931</b>    |
|                                                                                | <b>30/09/2026<br/>VND</b> | <b>01/01/2026<br/>VND</b> |
| <b>Short-term prepayments to suppliers (Note 6)</b>                            |                           |                           |
| CC1 Construction and Equipment Joint Stock Company                             | 253,544,003,577           | 57,086,599,497            |
| No.1 Viet Quang Construction Joint Stock Company                               | 465,608,740,718           | 3,316,253,280             |
| 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            |
| Vina-PSMC Precast Concrete Company Limited                                     | 30,907,607,476            | -                         |
| Nhan Phuc Duc Investment Joint Stock Company                                   | 308,084,521               | 295,527,521               |
| CC1 Construction Joint Stock Company                                           | 462,052,310,849           | -                         |
| <b>Total</b>                                                                   | <b>2,544,571,189,856</b>  | <b>559,527,382,931</b>    |

**CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY**

**Form B 09 – DN**

|                                                                                  | <b>30/09/2026<br/>VND</b> | <b>01/01/2026<br/>VND</b> |
|----------------------------------------------------------------------------------|---------------------------|---------------------------|
| <b>Short-term intercompany receivables</b>                                       |                           |                           |
| Branch of Construction Corporation No 1 Joint Stock Company                      | 232,111,486               | 232,111,486               |
| Branch of Construction Corporation No 1 Joint Stock Company - Central            | 5,469,992,176             | -                         |
| Branch of Construction Corporation No 1 Joint Stock Company - Cambodia           | 281,500,000               | 281,500,000               |
| Branch of Construction Corporation No 1 Joint Stock Company - Dong Nai Province  | 5,636,284,538             | 3,411,070,083             |
| Branch of Construction Corporation No 1 Joint Stock Company - Dak Lak Province   | 625,985,114               | 117,045,408               |
| Branch of Construction Corporation No 1 Joint Stock Company - Soc Trang Province | 41,468,276,744            | 39,108,176,735            |
| Branch of Construction Corporation No 1 Joint Stock Company – Bac Ninh Province  | 525,930,586               | -                         |
| Branch of Construction Corporation No 1 Joint Stock Company – Ha Noi City        | 47,958,276                |                           |
| Branch of Construction Corporation No 1 Joint Stock Company – Lam Dong Province  | 41,175,775                |                           |
| <b>Total</b>                                                                     | <b>54,329,214,695</b>     | <b>43,149,903,712</b>     |
| <b>Capital provided to dependent units</b>                                       |                           |                           |
| Branch of Construction Corporation No 1 Joint Stock Company - Cambodia           | 699,600,000               | 699,600,000               |
| <b>Short-term held-to-maturity investments<br/>(Note 4(a))</b>                   |                           |                           |
| No.1 Viet Hung Construction Joint Stock Company                                  | 13,841,692,906            | 12,531,305,703            |
| <b>Total</b>                                                                     | <b>13,841,692,906</b>     | <b>12,531,305,703</b>     |
| <b>Long-term held-to-maturity investments<br/>(Note 4(a))</b>                    |                           |                           |
| No.1 Viet Hung Construction Joint Stock Company                                  | 7,518,734,416             | 9,163,880,722             |
| <b>Total</b>                                                                     | <b>7,518,734,416</b>      | <b>9,163,880,722</b>      |

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

|                                                                 | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
|-----------------------------------------------------------------|------------------------|------------------------|
| <b>Other short-term receivables (Note 7(a))</b>                 |                        |                        |
| 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          |
| 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             |
| 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         | -                      |
| <b>Total</b>                                                    | <b>526,274,039,600</b> | <b>21,407,227,603</b>  |
| <b>Other long-term receivables (Note 7(b))</b>                  |                        |                        |
| 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          |
| <b>Total</b>                                                    | <b>425,924,723,839</b> | <b>509,626,228,543</b> |
| <b>Short-term trade accounts payable (Note 17(a))</b>           |                        |                        |
| CC1 Trading Services Joint Stock Company                        | 548,690,856,828        | 101,726,660,075        |
| <b>Total</b>                                                    | <b>548,690,856,828</b> | <b>101,726,660,075</b> |
| <b>Long-term trade accounts payable (Note 17(b))</b>            |                        |                        |
| 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          |
| No.1 Viet Hung Construction Joint Stock Company                 | 39,132,977,558         | 34,549,838,773         |
| No.1 Viet Tong Construction Joint Stock Company                 | 3,790,733,687          | 3,790,733,687          |
| Vina-PSMC Precast Concrete Company Limited                      | 238,986,900            | -                      |
| CC1 Construction Joint Stock Company                            | 86,380,598             | -                      |
| <b>Total</b>                                                    | <b>123,729,311,867</b> | <b>107,583,396,279</b> |

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

|                                                                                     | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
|-------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>Short-term advances from customers<br/>(Note 18 (a))</b>                         |                        |                        |
| CC1 Trading Services Joint Stock Company                                            | 24,327,492,805         | 24,327,492,805         |
| Saigon Sunflower Company Limited                                                    | 176,000,000,000        | -                      |
| <b>Total</b>                                                                        | <b>200,327,492,805</b> | <b>24,327,492,805</b>  |
|                                                                                     | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
| <b>Short-term intercompany payables</b>                                             |                        |                        |
| Branch of Construction Corporation No 1 Joint<br>Stock Company - Central            | -                      | 5,530,007,824          |
| Branch of Construction Corporation No 1 Joint<br>Stock Company - Dong Thap Province | 15,253,093,670         | 17,372,754,064         |
| Branch of Construction Corporation No 1 Joint<br>Stock Company - Phu Yen Province   | 32,667,272,923         | 33,609,749,184         |
| Branch of Construction Corporation No 1 Joint<br>Stock Company - Soc Trang Province | 5,252,340,098          | 3,445,953,098          |
| Branch of Construction Corporation No 1 Joint<br>Stock Company - Dong Nai Province  | 2,177,222,102          | 5,364,667,074          |
| Branch of Construction Corporation No 1 Joint<br>Stock Company - Dak Nong Province  | 5,858,756,190          | 2,218,491,310          |
| <b>Total</b>                                                                        | <b>61,208,684,983</b>  | <b>67,541,622,554</b>  |
|                                                                                     | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
| <b>Long-term intercompany payables</b>                                              |                        |                        |
| Branch of Construction Corporation No 1 Joint<br>Stock Company                      | 472,135,261            | 472,135,261            |
| Branch of Construction Corporation No 1 Joint<br>Stock Company - Central            | 18,287,668,136         | 18,287,668,136         |
| <b>Total</b>                                                                        | <b>18,759,803,397</b>  | <b>18,759,803,397</b>  |
|                                                                                     | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
| <b>Other short-term payables (Note 21)</b>                                          |                        |                        |
| Saigon Sunflower Company Limited                                                    | 194,600,000,000        | 288,600,000,000        |
| CC1 Construction Joint Stock Company                                                | 17,300,000,000         | -                      |
| <b>Total</b>                                                                        | <b>211,900,000,000</b> | <b>288,600,000,000</b> |

# CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

## Other long-term payables (Note 21)

|                                                                 |                        |                        |
|-----------------------------------------------------------------|------------------------|------------------------|
| Dong Nai Bridge Investment and Construction Joint Stock Company | 501,963,675,532        | 502,954,075,532        |
| <b>Total</b>                                                    | <b>501,963,675,532</b> | <b>502,954,075,532</b> |

## 33 COMPARE INFORMATION

Some items in the Head Office 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 Head Office Financial Statements, details as follows:

### STATEMENT OF FINANCIAL POSITION OF THE HEAD OFFICE

Unit: VND

|                                          | As at 31/12/2025 (as previously presented) | As at 01/01/2026 (Reclassified according to Circular 99/2025/TT-BTC) |
|------------------------------------------|--------------------------------------------|----------------------------------------------------------------------|
| <b>ASSETS</b>                            |                                            |                                                                      |
| 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                             | -                                                                    |
| Other current assets                     | -                                          | 243,331,842,792                                                      |
| Long -term investments held to maturity  | -                                          | 30,595,663,524                                                       |
| Long -term lendings                      | 30,595,663,524                             | -                                                                    |
| Short-term trade accounts receivable     | 2,632,369,265,385                          | 2,415,455,511,296                                                    |
| Long-term trade accounts receivable      | -                                          | 256,254,605,352                                                      |
| Other short-term receivables             | 589,742,307,334                            | 501,170,612,097                                                      |
| Other long-term receivables              | 1,077,807,038,281                          | 1,162,040,604,536                                                    |
| <b>LIABILITIES</b>                       |                                            |                                                                      |
| Short-term advances from customers       | 1,271,632,220,314                          | 1,310,973,071,577                                                    |
| Dividend and interest payables           | -                                          | 117,376,700                                                          |
| Other short-term payables                | 572,804,845,392                            | 572,687,468,692                                                      |

## CONSTRUCTION CORPORATION NO 1 JOINT STOCK COMPANY

Form B 09 – DN

### 34 EVENTS ARISING AFTER THE DATE OF THE HEAD OFFICE FINANCIAL STATEMENTS

Pursuant 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. The issuance is expected to take place in the third quarter of 2026.

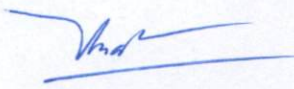
Pursuant to Report results of the share issuance to pay dividend No. 618/TCT-P.NV&QHNDT dated 21 September 2026, and the Notice of change in the number of shares with voting rights outstanding dated 21 September 2026, the number of shares issued was 23,732,490 shares.

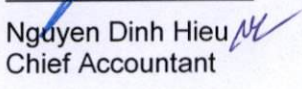
Pursuant to Official Letter No. 6388/CNVSDC-ĐK dated 9 October 2026 regarding the adjustment of information on the quantity of registered securities - stock code CC1.

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 Head Office for 3<sup>rd</sup> quarter of year 2026 were approved by the Board of Management on 30<sup>th</sup> October 2026.

  
Vo Thi Ngoc Thanh  
Preparer

  
Nguyen Dinh Hieu  
Chief Accountant

  
Le Bao Anh  
General Director

