

No: 30/CBTT-CDC

Ha Noi, July 19th, 2025

REGULAR DISCLOSURE OF FINANCIAL STATEMENTS

To: - The State Securities Commission of Vietnam
- Ho Chi Minh Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on information disclosure in the securities market, CDC Construction Joint Stock Company hereby discloses its Q1 2025 financial statements as follows:

1. Organization Name: CDC Construction Joint Stock Company

- Stock symbol: CCC
- Address: LK 18-24, Galaxy 8, Ngan Ha Van Phuc Residential Area, 69 To Huu Street, Ha Dong Ward, Hanoi City.
- Contact Number: 024.3943.0888
- Email: info@cdcxd.com.vn

2. Content of Disclosure:

- Q1 2025 Financial Statements

☒ Separate Financial Statements (The company has no subsidiaries or subordinate accounting entities);

☐ Consolidated Financial Statements (The company has subsidiaries);

☐ Combined Financial Statements (The company has subordinate accounting units with independent accounting structures).

- Cases requiring explanatory notes:

- Post-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period last year.

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☒ No

- Post-tax profit for the reporting period shows a loss, transitioning from a profit in the same period last year or vice versa:

☐ Yes

☒ No

Explanatory document in case of "Yes":

☐ Yes

☒ No

This information has been published on the company's website on 19/07/2025 at the link:
<https://cdcxd.com.vn/thong-tin-tai-chinh/>.



We commit that the disclosed information above is true and take full legal responsibility for its content.

Recipients:

- As stated above;
- Archived: Office, Legal Department.

**AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**



Nguyễn Văn Đức



CDC CONSTRUCTION JOINT STOCK COMPANY

AUDITED FINANCIAL STATEMENTS

Quarter I, 2025

Hanoi, July 2025

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CDC CONSTRUCTION JOINT STOCK COMPANY

BALANCE SHEET
As at June 30, 2025

FORM B01 - DN
Unit: VND

ASSETS	Codes	Notes	30/06/2025	01/04/2025
A - CURRENT ASSETS	100		1.950.844.095.161	1.895.197.292.109
I. Cash and cash equivalents	110	5	191.008.394.809	257.554.863.200
1. Cash	111		191.008.394.809	257.554.863.200
II. Short-term financial investments	120		55.000.000.000	53.000.000.000
Investments held to maturity	123	6	55.000.000.000	53.000.000.000
III. Short-term receivables	130		1.112.105.338.395	1.042.665.109.971
Short-term receivables from customers	131	8	876.400.879.707	930.896.095.948
Short-term advances to suppliers	132	9	229.256.627.559	109.378.667.097
Other receivables	136	10	7.907.455.771	3.849.971.568
Provision for doubtful debts	137	9	(1.459.624.642)	(1.459.624.642)
IV. Inventories	140	11	591.910.165.116	541.626.825.319
Inventories	141		591.910.165.116	541.626.825.319
V. Other current assetsc	150		820.196.841	350.493.619
Short-term prepaid expenses	151	12	626.483.565	298.938.871
Value added tax deductibles	152		193.114.136	51.554.748
Other receivables from State Budget	153		599.140	-
B - NON-CURRENT ASSETS	200		184.000.995.221	188.654.803.167
II. Fixed assets	220		74.607.921.065	76.481.562.288
Tangible fixed assets	221	14	66.283.355.654	68.136.996.876
- Cost	222		104.592.870.816	104.530.370.816
- Accumulated depreciation	223		(38.309.515.162)	(36.393.373.940)
Intangible fixed assets	227	13	8.324.565.411	8.344.565.412
- Cost	228		8.615.898.759	8.615.898.759
- Accumulated amortization	229		(291.333.348)	(271.333.347)
IV. Long-term assets in progress	240		280.500.000	280.500.000
Construction in progress	242		280.500.000	280.500.000
V. Long-term financial investments	250		96.500.000.000	96.500.000.000
Investments in associates	252	7	66.500.000.000	66.500.000.000
Investments held to maturity	255	6	30.000.000.000	30.000.000.000
VI. Other long-term assets	260		12.612.574.156	15.392.740.879
Long-term prepayments	261	12	12.612.574.156	15.392.740.879
TOTAL ASSETS	270		2.134.845.090.382	2.083.852.095.276

BALANCE SHEET (Continued)
As at 30 June 2025FORM B01 - DN
Unit: VND

SOURCE OF CAPITAL	Codes	Notes	30/06/2025	01/04/2025
C - LIABILITIES	300		1.535.920.190.590	1.495.788.291.328
I. Current liabilities	310		1.475.493.579.212	1.435.954.678.228
Trade accounts payables	311	15	578.656.061.129	609.069.802.112
Short-term advance from customers	312	17	579.421.156.022	520.239.174.150
Taxes and amounts payable to State Budget	313	16	5.231.628.461	5.314.145.392
Payables to employees	314		7.055.998.258	5.617.534.942
Short-term accrued expenses	315	18	8.333.603.921	14.493.640.639
Other current payables	319	19	3.630.128.716	3.585.684.678
Short-term loans and obligations under finance leases	320	20	289.058.772.400	273.528.466.010
Bonus and welfare funds	322		4.106.230.305	4.106.230.305
II. Long-term Liabilities	330		60.426.611.378	59.833.613.100
Long-term trade payables	331	15	30.240.248.310	28.174.797.437
Long-term loans and obligations under finance leases	338	20	23.971.941.322	25.111.474.109
Long-term provisions	342		6.214.421.746	6.547.341.554
D - EQUITY	400		598.924.899.792	588.063.803.948
I. Owners' equity	410	21	598.924.899.792	588.063.803.948
Owners' contributed capital	411		402.500.000.000	402.500.000.000
- Ordinary shares with voting rights	411a		402.500.000.000	402.500.000.000
Share premium	412		18.041.760.000	18.041.760.000
Investment and development fund	418		2.737.486.870	2.737.486.870
Retained earnings	421		175.645.652.922	164.784.557.078
- Undistributed earnings accumulated to the prior year end	421a		164.784.557.078	122.496.059.075
- Undistributed earnings of the current year	421b		10.861.095.844	42.288.498.003
TOTAL RESOURCES	440		2.134.845.090.382	2.083.852.095.276

Ha Noi, 19 July 2025

Preparer



Nguyen Thi Hong Nhung

Chief Accountant



Nguyen Thi Thuy

General Director




Dang Thanh Trang

INCOME STATEMENT
Quarter I/2025

FORM B02 - DN
Unit: VND

ITEMS	Codes	Notes	Q I		Cumulative from the beginning of the year to the end of this quarter	
			This year	Last year	This year	Last year
1. Revenue from services rendered	01	22	558.644.074.316	539.833.543.846	558.644.074.316	539.833.543.846
2. Deductions	02		-	-	-	-
3. Net revenue from services rendered	10		558.644.074.316	539.833.543.846	558.644.074.316	539.833.543.846
4. Cost of services rendered	11	23	536.457.909.807	518.416.955.461	536.457.909.807	518.416.955.461
5. Gross profit from services rendered	20		22.186.164.509	21.416.588.385	22.186.164.509	21.416.588.385
6. Financial income	21	24	6.738.034.872	4.967.782.995	6.738.034.872	4.967.782.995
7. Financial expenses	22	25	4.408.627.677	3.852.951.066	4.408.627.677	3.852.951.066
- Of which: Loan interest charged	23		4.408.627.677	3.824.789.765	4.408.627.677	3.824.789.765
9. General and administration expenses	26	26	10.936.693.346	8.941.155.167	10.936.693.346	8.941.155.167
10. Operating profit	30		13.578.878.358	13.590.265.147	13.578.878.358	13.590.265.147
11. Other income	31	27	110.041.148	75.280.573	110.041.148	75.280.573
12. Other expenses	32	28	1.462.802	35.541.629	1.462.802	35.541.629
13. Profit from other activities	40		108.578.346	39.738.944	108.578.346	39.738.944
14. Accounting profit before tax	50		13.687.456.704	13.630.004.091	13.687.456.704	13.630.004.091
15. Current corporate income tax	51	30	2.826.360.860	2.818.615.912	2.826.360.860	2.818.615.912
16. Net profit after corporate income tax	60		10.861.095.844	10.811.388.179	10.861.095.844	10.811.388.179

Ha Noi, 19 July 2025

Preparer



Nguyen Thi Hong Nhung

Chief Accountant



Nguyen Thi Thuy

General Director



Dang Thanh Trang

CASH FLOW STATEMENT

(Indirect Method)

As at June 30, 2025

FORM B03 - DN

Unit: VND

ITEMS	Codes	This year	Last year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	13.687.456.704	13.630.004.091
2. Adjustment for		1.523.192.437	668.816.771
- Depreciation and amortization of fixed assets	02	1.936.141.223	1.820.210.001
- Provisions	03	(332.919.808)	-
- (Gain)/Loss from investing activities	05	(4.488.656.655)	(4.976.182.995)
- Interest expenses	06	4.408.627.677	3.824.789.765
3. Operating profit before movements in working capital	08	15.210.649.141	14.298.820.862
- Increase/decrease in receivables	09	(69.211.425.312)	(290.415.481.278)
- Increase/decrease in inventory	10	(50.283.339.797)	5.580.274.877
- Increase/decrease in payables (exclude interest expenses, CIT)	11	25.892.983.320	136.034.014.263
- Increase/decrease in prepayments and others	12	2.452.622.029	1.962.415.461
- Interest paid	14	(4.352.527.448)	(3.844.666.663)
- Corporate income tax paid	15	(2.701.398.942)	(5.169.123.227)
- Other cash outflows	17	-	(33.240.000)
Net cash from operating activities	20	(82.992.437.009)	(141.586.985.705)
II. CASH FLOWS FROM INVESTING ACTIVITIES		-	-
1. Acquisition of fixed assets and other long-term assets	21	(62.500.000)	(276.377.110)
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	8.400.000
3. Cash outflow for lending, buying debt intruments of other	23	(2.000.000.000)	(69.952.586.631)
4. Cash recoverd from lending, selling debt intruments of other entities	24	-	11.782.568.807
7. Interest earned, dividend and profit received	27	4.117.695.015	12.962.068.440
Net cash from investing activities	30	2.055.195.015	(45.475.926.494)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuing stocks, receiving capital from owners	31	-	70.875.000.000
3. Proceeds from borrowings	33	319.887.325.627	248.341.700.852
4. Repayments of borrowings	34	(305.496.552.024)	(197.659.751.379)
Net cash from financing activities	40	14.390.773.603	121.556.949.473
Net decrease in cash during the period	50	(66.546.468.391)	(65.505.962.726)
Cash and cash equivalents at the beginning of the period	60	257.554.863.200	97.187.948.664
Cash and cash equivalents at the end of the period	70	191.008.394.809	31.681.985.938

Preparer

Nguyen Thi Hong Nhung

Chief Accountant

Nguyen Thi Thuy

Ha Noi, 19 July 2025
General Director

Dang Thanh Trang

1. GENERAL INFORMATION**1.1. Structure of ownership**

CDC Construction Joint Stock Company (previously known as Hanoi Construction Design Consultancy and Supervision Joint Stock Company, renamed on 15 March 2017) operates under the Business Registration Certificate No. 0105283073 issued by the Hanoi Department of Planning and Investment, initially granted on 27 April 2011, and amended for the 16th time on 12 June 2024.

Charter Capital: 402,500,000,000 VND, equivalent to 42,500,000 shares with a par value of VND 10,000 per share.

The Company's shares are officially traded on the Ho Chi Minh City Stock Exchange (HOSE) from 21 April 2025 with the stock code as CCC according to Decision No. 145/QĐ-SGDHCM dated 20 March 2025.

Total employees of the Company as at 31 March 2025 was 345 (at 31 March 2024 was 282).

The Company's head office is located at LK 18-24, Galaxy 8, Van Phuc Urban Area, 69 To Huu Street, Ha Dong Ward, Hanoi City, Viet Nam.

1.2. Operating industry and principal activities

- Construction of various types of buildings;
- Construction of other civil engineering works;
- Leasing machinery, equipment, and other tangible assets;
- Wholesale of construction materials and other installation equipment;
- Architectural activities and related technical consulting.

1.3. Normal production and business cycle

The Company's normal course of business cycle is no more than 12 months.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's fiscal year begins on 1 April and ends on 31 March of the next year.

The currency unit used in accounting period is Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The financial statements are expressed in Vietnamese Dong (VND) and prepared under the accounting principles in conformity with the Vietnamese corporate accounting system issued in pursuance of Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 53/2016/TT-BTC dated 21 March 2016 of Ministry of Finance, Vietnamese Accounting Standards, and the relevant statutory requirements applicable to financial reporting.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

4.1. Basis of preparation of financial statements

The financial statements are prepared on the accrual basis (except for the information related to cash flows), under historical cost principle, based on the assumption of going concern.

4.2. Estimates

The preparation of financial statements in conformity with Vietnamese accounting standards, the Vietnamese corporate accounting system, and the relevant statutory requirements applicable to

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

financial reporting requires 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 the financial statements and the reported amounts of revenues and expenses during the period. The actual number incurred may differ from the estimates and assumptions.

4.3. Cash and cash equivalent

Cash reflects the full existing amount of the Company at the end of the accounting period, comprising cash on hand, demand deposits and cash in transit.

Cash equivalents include short-term investments with maturity less than 03 months since the date of investment, which can be converted easily into a certain amount of cash without any risk in conversion into cash at the reporting date and recorded following Vietnamese Accounting Standard No. 24 - Cash flow statement.

4.4. Held to maturity investment

Investments held to maturity

Reflecting the investments that the Company has intention and ability to hold to maturity with remaining maturity not exceeding 12 months (short-term) and more than 12 months (long-term) from the reporting date (except trading securities), including time deposits (including treasury bills, promissory notes), bonds, commercial papers, preference stocks which the issuer is obliged to buy at a certain time in the future, held-to-maturity loans for the purpose of collecting periodic interest, other kinds of debt securities (e.g. investment in buying bad debts, etc.) and other held-to-maturity investments, not including those already presented in the items such as "cash equivalents", "receivables from short-term borrowings" and "receivables from long-term borrowings".

Held-to-maturity investments are initially recognized at cost, including purchase price and expenses related to the purchase of investments such as brokerage fees, transaction, advisory, tax fees and bank charges ... After initial recognition, these investments are recorded at recoverable value.

Interest incurred after the date of purchase of held-to-maturity investments, profit upon disposals or sale of held-to-maturity investments are recorded in financial income. Interest received before the investment date is deducted from the cost at the date of purchase.

The Company bases on the remaining term from the reporting date to classify held-to-maturity investments as long-term or short-term.

When having strong evidence indicating part or all of the investments may not be recoverable and the losses can be measured reliably, these losses are recorded in financial expenses in the year and reduced directly to the value of the investments. Provision for held-to-maturity investments is similar to receivables unlikely to recover, is made similarly to bad debts according to note No. 4.5.

Investment in associates

This reflects investments in which the Company holds directly or indirectly from 20% to less than 50% of the voting rights of the investee (associate company) without other contractual agreements.

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control over those policies.

Equity investments in other entities are initially recognized at cost, which includes the purchase price or capital contribution plus any directly attributable investment costs (if any), such as brokerage, transaction, consulting, audit fees, levies, taxes, and bank charges, etc. In the case of investments made using non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of the transaction.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment. Dividends and profits from periods after the

acquisition date are recognized as financial income at their fair value on the date the right to receive them arises. In the case of stock dividends, the Company only discloses the increase in the number of shares in the notes to the financial statements and does not recognize an increase in the value of the investment or financial income.

Provision for impairment losses on investments in joint ventures and associates is the excess of the original cost over the Company's ownership proportion in the actual equity of the investee, recognized in accordance with the prevailing enterprise accounting system.

4.5. Receivables and provision for doubtful debts

Receivables are monitored detailed under the original terms, remaining terms at the reporting date, the receivable objects, receivable foreign currencies and other factors for the Company's management purpose. The classification of receivables comprised of trade receivables, and other receivables shall comply with the principles:

- Trade receivables include commercial receivables incurred from purchase-sale transactions, including receivables from sale of exported goods under the trust for other entities;
- Other receivables include non-commercial or non-trading receivables, including: receivables from loan interests, deposit interests, amount paid on behalf of another party; receivables which the export trustor must collect from the trustee; receivables from penalties, compensation; advances; pledges, collaterals, deposits, assets lending...

The company bases on the remaining term at the reporting date receivables to classify as long-term or short-term.

Receivables are recognized at no more than their recoverable value. Provision for doubtful debts is made in accordance with the prevailing enterprise accounting system.

4.6. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises purchase price, processing cost and other direct attributable expenses that have been incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution. Inventories are determined using the weighted average method.

Work in progress includes costs for construction activities that have not been completed and accepted for payment at the end of the fiscal year. The value of work in progress is determined corresponding to the cost of direct materials; direct labor costs; costs of using construction machinery; general production costs and subcontracting costs incurred but not yet accepted by the investor.

The provision for the devaluation of inventories is the excess of the inventories' cost over their net realizable value at the accounting year end and made in accordance with prevailing corporate accounting system.

4.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Tangible fixed assets are recognized under the historical cost.

The costs of tangible fixed assets arising from purchases and self-constructions comprise all costs of bringing the tangible fixed assets to their working condition for their intended use. Fixed assets that are formed as part of an investment project through bidding or self-construction and production are represented by the final settlement price of the completed construction works according to current investment and construction management regulations, plus other directly related costs and registration fees (if any). In cases where a project has been completed and put into use but the final settlement has not been approved, the cost of the fixed asset is recorded at a provisional cost based on the actual expenses incurred to obtain the fixed asset. The provisional cost will be adjusted according to the final settlement approved by the competent authorities.

Costs incurred after initial recognition are recorded as increase in the historical cost of assets if they actually improve the current status in comparison with the initial standard status of that assets.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives in accordance with Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance. The estimated useful lives are as follows:

	Years
Buildings and structures	25
Machinery and equipment	03 - 08
Transportation vehicles	05 - 09
Management device	03 - 05
Others	03 - 05

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between proceed from sales or disposals of assets and their residual values and is recognized in the income statement.

4.8. Intangible assets and amortisation

Intangible fixed assets are presented at cost less accumulated amortization, reflecting the value of computer software and the value of long-term land use rights. Computer software is initially recognized at purchase cost and is amortized on a straight-line basis over 5 years. The Company does not record amortization for long-term land use rights.

4.9. Construction in progress

The construction in progress is recorded at cost, including expenses directly related to (including borrowing costs by the Company's accounting policy) properties in the course of construction for production, equipment installed for the purpose of manufacturing, rental and management as well as related expenses to repairs of fixed assets. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

4.10. Prepaid expenses

Prepaid expenses include costs for tools and equipment used, repair costs for fixed assets, and other prepaid expenses serving the production and business activities over multiple accounting periods. Specifically:

- The value of tools and equipment used is allocated on a straight-line basis over a period of no more than 3 years (long-term) and no more than 1 year (short-term);
- Costs for improving and repairing fixed assets are allocated to the profit or loss account on a straight-line basis over a period not exceeding 3 years.

The Company classifies prepaid expenses as either short-term or long-term based on the duration specified in the contract or the allocation period of each type of cost and does not reclassify at the reporting date.

4.11. Payables

The payables are monitored detailed under the original terms, the remaining terms at the reporting date, the payable objects, type of payables denominated in foreign currency and other factors according to the Company's management purpose. The classification of payables such as trade payables, other payables must be implemented the following principles:

- Trade payables include commercial payables incurred from purchase-sale transactions, including payables when imported goods under the trust;
- Other payables include non-commercial or non-trading payables, including: payables for loan interest, dividend and earning payables; payables for financial investments; amount paid for the third

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

party; amount which the trustee receives from relevant parties to pay under the entrusted import-export transactions; asset borrowings; payables for penalties, compensation; surplus assets without reason; payables for social insurance, medical insurance, unemployment insurance, trade union; collaterals, deposits received, etc.

The company bases on the remaining terms of payables at the reporting date to classify as long-term or short-term.

The payables are recorded not less than the payment obligations. In the case of there is evidence that a loss likely occurs, the Company recognizes immediately a payable under the prudent principle.

4.12. Accrued Expenses

Accrued expenses are amounts owed for goods and services received from sellers or provided by buyers within the year but not yet paid, as well as other costs such as interest expenses payable, which are recognized as production and business expenses in the year incurred.

Recognition of accrued expenses as part of production and business expenses is carried out according to the principle of matching revenues with expenses incurred within the year. The accrued expenses will be settled against actual incurred costs. The difference between the estimated amounts and actual expenses is recognized as an addition or reversal in the Statement of Profit or Loss.

4.13. Provisions

Provisions are recognized only when all of the following conditions are met:

- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

Provisions are recognized based on the best estimate of the expenditure required to settle the present obligation as of the end of the reporting period.

4.14. Loans and finance lease liabilities

The loans and finance lease liabilities are monitored detailed for each loan object, loan agreement, and loan asset; for the term of loan and finance lease liabilities and type of foreign currency (if any). The loans and finance lease liabilities with the remaining term more than 12 months from the reporting date are presented as long-term loans and finance lease liabilities. The due loans and finance lease liabilities within the next 12 months from the reporting date are presented as short-term loans and finance lease liabilities.

4.15. Borrowing costs

Borrowing costs include interests and other costs incurred directly related to the loans.

Borrowing cost is charged to operating expenses during the period when incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets with appropriate time (more than 12 months) to put into use for the intended purposes or sales, which recorded in the value of capitalized assets whether it is subject to the fulfillment of certain conditions of Vietnamese Accounting Standard No. 16 - Borrowing cost. Borrowing costs directly attributable to the construction of fixed assets, investment properties can be capitalized even though the construction is less than 12 months.

4.16. Revenue recognition

Revenue from the sale of goods shall be recognized if it simultaneously meets the following conditions:

- (a) The Company has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

- (b) The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- (c) revenue has been determined with relative certainty. When contracts define that buyers are entitled to return products, goods purchased under specific conditions, the Company shall only record turnovers if such specific conditions no longer exist and buyers are not entitled to return products, goods (unless the customer is entitled to return the goods under the form of exchange for other goods or services);
- (d) The Company has gained or will gain economic benefits from the good sale transaction; and
- (e) It is possible to determine the costs related to the goods sale transaction.

Revenue recognition from services rendered if simultaneously satisfying the following conditions:

- (a) Revenue is measured reliably. When the contracts define that the customers are entitled to return service purchased under specific conditions, the Company shall only record revenue if such specific conditions do not exist and the customers are not entitled to return services provided;
- (b) The Company received or will receive economic benefits from the sale transactions;
- (c) The completed work is determined at the reporting date; and
- (d) Incurred costs for the transaction and the costs to complete the transaction of providing such services is determined.

Construction Contracts

Construction contracts stipulate that the contractor is to be paid based on the value of the completed work. When the results of the construction contract can be reliably determined and are confirmed by the customer, both the revenue and costs related to the contract are recognized according to the portion of work completed and confirmed by the customer during the period reflected on the issued invoice.

When the results of the construction contract cannot be reliably estimated, then:

- Revenue is recognized equivalent to the costs incurred for the contract that are relatively certain to be recovered;
- The costs of the contract are recognized as expenses when incurred.

The difference between the total recognized cumulative revenue of the construction contract and the cumulative amounts billed according to the planned progress of the contract is recognized as receivable or payable according to the planned progress of the construction contracts.

Revenue from financial activities includes: comprises deposit interest, profit from bond investment, profit from financial investment cooperation contract, discounted payments, gains from foreign exchange differences and others (if any).

Interest on deposits is recognized on an accrual basis, determined based on the balances of deposit accounts, and applied interest rates as notified by the bank.

Other income reflects income arising from the events or separate transactions with normal business operations of the Company, besides the above revenue.

4.17. Taxation

Corporate income tax represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities and its tax base in the financial statements and is recognized using the balance sheet method. Deferred tax liability should be recognized for all taxable temporary differences, and deferred tax asset shall be recognized when it is probable that taxable profit will be available against so that temporary differences are deductible.

Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled or the asset realized. Deferred tax is recognized in the income statement, and recognized in the equity only when it relates to items charged or credited directly to equity.

Deferred tax assets and liabilities are offset when the company has a legally enforceable right to set off current tax assets against current tax liabilities, and when the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the taxes borne by the Corporation is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

4.18. Financial Instruments

Initial Recognition

Financial Assets

According to Circular No. 210/2009/TT-BTC dated November 6, 2009, issued by the Ministry of Finance, financial assets are classified appropriately for disclosure in the financial statements, including financial assets recognized at fair value through profit or loss, loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The Company determines the classification of these financial assets at the time of initial recognition.

At the time of initial recognition, financial assets are determined at cost plus any directly attributable transaction costs related to the purchase of the financial asset. The Company's financial assets include cash and cash equivalents, trading securities, held-to-maturity investments, accounts receivable, loans receivable, and other receivables.

Financial Liabilities

According to Circular No. 210/2009/TT-BTC dated November 6, 2009, issued by the Ministry of Finance, financial liabilities are classified appropriately for disclosure in the financial statements, including financial liabilities recognized at fair value through profit or loss and financial liabilities determined at amortized cost. The Company determines the classification of these financial liabilities at the time of initial recognition.

At the time of initial recognition, financial liabilities are determined at cost plus any directly attributable transaction costs related to the issuance of that financial liability. The Company's financial liabilities include accounts payable, accrued expenses, other payables, loans, and finance leases.

Subsequent Measurement

The value of financial instruments after initial recognition is reflected at fair value. If there are no regulations on re-evaluating the fair value of financial instruments, they are presented at their carrying amounts.

Offsetting Financial Instruments

Financial assets and financial liabilities are offset, and the net value is presented on the balance sheet only if the Company has the legal right to offset the recognized amounts and intends to settle on a net basis, or to realize the asset and settle the liability simultaneously.

The Company has not presented disclosures related to financial instruments at the end of the accounting period, as Circular No. 210 and current regulations do not provide specific guidance on determining the fair value of financial assets and financial liabilities.

4.19. Related parties

The parties are regarded as related parties of the Company if they have the ability to control or exercise significant influence over the Company in making financial and operating. The Company's related parties include:

- Enterprises that directly or indirectly control the Company or are controlled by the Company, or are under common control with the Company, including parent companies, subsidiaries, and associated companies;
- Individuals who directly or indirectly have voting rights at the Company and exert significant influence over the Company, including key management personnel of the Company and close family members of these individuals;
- Enterprises that are controlled directly or indirectly by the individuals mentioned above, who hold a significant portion of voting rights or exert significant influence over these enterprises.

In reviewing each relationship of related parties for the preparation and presentation of financial statements, the Company focuses on the nature of the relationship rather than the legal form of those relationships.

5. CASH AND CASH EQUIVALENTS

	30/06/2025	01/04/2025
	VND	VND
Cash on hand	3.923.559.853	2.484.584.563
Cash at bank	187.084.834.956	255.070.278.637
Total	191.008.394.809	257.554.863.200

6. FINANCIAL INVESTMENTS

	30/06/2025	01/04/2025
	VND	VND
Short-term	55.000.000.000	53.000.000.000
Deposit	55.000.000.000	53.000.000.000
Bond	-	-
Long-term	30.000.000.000	30.000.000.000
Bond	30.000.000.000	30.000.000.000
Total	85.000.000.000	83.000.000.000

7. INVESTMENTS IN ASSOCIATES

	30/06/2025		01/04/2025	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
	66.500.000.000		66.500.000.000	
CDCLeasing Investment JSC	66.500.000.000		66.500.000.000	
(renamed to SIL Leasing Joint Stock Company)				
Total	66.500.000.000	-	66.500.000.000	-

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

The Company contributed capital to CDCLeasing Investment Joint Stock Company (renamed to SIL Leasing Joint Stock Company) with the amount of VND 66,500,000,000, equivalent to 6,650,000 shares, representing 25% of the charter capital of this company. CDCLeasing Investment Joint Stock Company was established on 15 November 2024, and operates in the fields of real estate business, warehouse, factory, and office leasing.

8. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/06/2025	01/04/2025
	VND	VND
Xuan Thuy Trade and Services JSC	83.156.462.599	123.156.462.599
Military Petrochemical JSC	122.728.449.129	122.728.449.129
Dong Do Peninsula Da Nang Limited Liability Company (Receive the project transfer from Dong Do Group JSC)	92.732.460.068	119.820.415.443
A&T Binh Duong Urban Development Investment JSC	32.892.212.524	97.808.532.613
Quang Trung Group JSC	87.886.496.335	83.119.337.093
Century Real Estate Investment And Development JSC	33.345.088.885	43.345.088.885
BIDGROUP JSC	15.745.180.804	18.628.525.290
CGM Investment and Construction JSC	14.372.709.224	16.525.335.586
Xuan Loc Tho Limited Liability Company	64.959.645.222	55.681.858.727
Others	328.582.174.917	250.082.090.583
Total	876.400.879.707	930.896.095.948
<i>In which: Receivables from related parties</i>	<i>13.067.575.400</i>	<i>13.067.575.400</i>

9. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2025	01/04/2025
	VND	VND
CDC Mechanic and Electric JSC	27.962.983.742	29.339.294.709
Hanoi Viethouse Construction JSC	41.750.899.323	10.556.184.620
Tin Phuc Viet Nam JSC	11.117.934.483	10.494.276.664
Thang Long Elevator Equipment Group Co., Ltd.	15.229.314.500	-
Others	133.195.495.511	58.988.911.104
Total	229.256.627.559	109.378.667.097
<i>In which: Advances to related parties</i>	<i>27.962.983.742</i>	<i>29.339.294.709</i>
<i>(Details in Note 32)</i>		

10. OTHER RECEIVABLES

	30/06/2025		01/04/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Advances	1.372.846.672	-	1.388.740.624	-
Deposit	3.803.276.812	-	100.000.000	-
Other receivables, among them:	2.731.332.287	-	2.361.230.944	-
Accrued interest receivables	2.440.707.531	-	2.069.745.891	-
Others	290.624.756	-	291.485.053	-
Total	7.907.455.771	-	3.849.971.568	-

In which:

- Other receivables to related

59.227.769

59.227.769

- Advances to related parties:

(Details in Note 32)

CDC CONSTRUCTION JOINT STOCK COMPANY
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11. INVENTORIES

	30/06/2025		01/04/2025	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Raw materials	3.240.853.787	-	1.711.281.165	-
Work in process	554.190.724.665	-	492.886.013.851	-
Merchandises	34.478.586.664	-	47.029.530.303	-
Total	591.910.165.116	-	541.626.825.319	-

12. PREPAID EXPENSES

	30/06/2025	01/04/2025
	VND	VND
a. Short-term		
Tools and supplies	52.942.076	97.551.390
Others	573.541.489	201.387.481
Total	626.483.565	298.938.871
b. Long-term		
Tools and supplies	12.525.944.443	12.620.162.301
Cost of repairing	48.998.748	2.713.323.037
Others	37.630.965	59.255.541
Total	12.612.574.156	15.392.740.879

13. INTANGIBLE FIXED ASSETS

	Land use rights	Computer softwares	Total
	VND	VND	VND
Cost			
As at 01/04/2025	8.215.898.759	400.000.000	8.615.898.759
- Purchasing			-
As at 30/06/2025	8.215.898.759	400.000.000	8.615.898.759
Accumulated Depreciation			
As at 01/04/2025	-	271.333.347	271.333.347
- Depreciation	-	20.000.001	20.000.001
As at 30/06/2025	-	291.333.348	291.333.348
Net book Value			
As at 01/04/2025	8.215.898.759	128.666.653	8.344.565.412
As at 30/06/2025	8.215.898.759	108.666.652	8.324.565.411

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14. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Others	Total
	VND	VND	VND	VND	VND	VND
Cost						
As at 01/04/2025	58.051.420.524	18.691.363.635	26.171.269.636	828.317.021	788.000.000	104.530.370.816
- Purchasing	-	-	-	-	62.500.000	62.500.000
- Liquidation, disposal	-	-	-	-	-	-
- Different reduction	-	-	-	-	-	-
As at 30/06/2025	58.051.420.524	18.691.363.635	26.171.269.636	828.317.021	850.500.000	104.592.870.816
Accumulated Depreciation						
As at 01/04/2025	6.975.433.657	13.192.392.806	15.309.247.531	675.840.544	240.459.402	36.393.373.940
- Depreciation	580.076.712	342.040.725	904.861.134	21.870.060	67.292.591	1.916.141.222
- Liquidation, disposal	-	-	-	-	-	-
- Different reduction	-	-	-	-	-	-
As at 30/06/2025	7.555.510.369	13.534.433.531	16.214.108.665	697.710.604	307.751.993	38.309.515.162
Net book Value						
As at 01/04/2025	51.075.986.867	5.498.970.829	10.862.022.105	152.476.477	547.540.598	68.136.996.876
As at 30/06/2025	50.495.910.155	5.156.930.104	9.957.160.971	130.606.417	542.748.007	66.283.355.654

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15. TRADE ACCOUNTS PAYABLE

	30/06/2025		01/04/2025	
	Value	Repayment capability	Value	Repayment capability
	VND	VND	VND	VND
a. Short-term trade accounts payable	578.656.061.129	578.656.061.129	609.069.802.112	609.069.802.112
b. Long-term trade accounts payable	30.240.248.310	30.240.248.310	28.174.797.437	28.174.797.437
Total	608.896.309.439	608.896.309.439	637.244.599.549	637.244.599.549
In which:				
- Short-term trade payable for related parties	20.877.945.649	20.877.945.649	29.739.164.743	29.739.164.743
- Long-term trade payable for related parties	1.434.344.684	1.434.344.684	-	-
(Details in Note 32)				

16. TAXES AND AMOUNTS PAYABLE TO STATE BUDGET

	01/04/2025		30/06/2025	
	Receivable	Payable	Receivable	Payable
	VND	VND	VND	VND
Value added tax	-	265.903.728	599.140	-
Corporate income tax	-	4.924.005.078	-	5.048.966.996
Personal income tax	-	124.236.586	-	182.661.465
Others	-	-	-	-
Total	-	5.314.145.392	599.140	5.231.628.461

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

17. ADVANCE FROM CUSTOMERS

	30/06/2025	01/04/2025
	VND	VND
Xuan Loc Tho Co.,Ltd	19.474.856.121	16.969.903.442
A&T Binh Duong Urban Development Investment JSC	136.324.466.899	136.585.006.009
Dong Da Investment and Development JSC	106.286.664.110	68.359.807.333
Thang Long Construction And Investment Development JSC	112.887.070.845	153.053.992.926
Thanh Xuan JSC	34.808.616.392	36.799.985.047
An Hung Urban Investment JSC	43.813.278.278	6.813.278.278
Phenikaa University	19.455.106.306	26.380.455.658
Others	106.371.097.071	75.276.745.457
Total	579.421.156.022	520.239.174.150

18. SHORT-TERM ACCRUED EXPENSES

	30/06/2025	01/04/2025
	VND	VND
Accrued interest	430.724.911	374.624.682
Construction project accrued expense	7.752.208.526	13.744.132.983
Others	150.670.484	374.882.974
Total	8.333.603.921	14.493.640.639

*In which: Accrued expense to related parties
(Details in Note 32)*

239.890.584

-

19. OTHER PAYABLES

	30/06/2025	01/04/2025
	VND	VND
- Trade union	1.001.272.119	950.472.119
- Insurance	592.111.500	554.054.797
- Dividends payable	1.690.000.000	1.690.000.000
- Others	346.745.097	391.157.762
Total	3.630.128.716	3.585.684.678

*In which: Other payables to related parties
(Details in Note 32)*

1.690.000.000

1.690.000.000

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20. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	During the year				30/06/2025	
	01/04/2025		Increase		Value	
	Value	Repayment capability		Decrease		Repayment capability amount
	VND	VND	VND	VND	VND	VND
a. Short-term loans	273.528.466.010	273.528.466.010	321.026.858.414	305.496.552.024	289.058.772.400	289.058.772.400
- Short-term loans	268.970.334.866	268.970.334.866	319.887.325.627	304.357.019.237	284.500.641.256	284.500.641.256
Military Commercial Joint Stock Bank -	132.102.319.453	132.102.319.453	182.208.122.504	97.316.445.407	216.993.996.550	216.993.996.550
Dien Bien Phu Branch						
Vietnam Joint Stock Commercial Bank for	51.478.391.471	51.478.391.471	73.392.774.287	84.194.332.872	40.676.832.886	40.676.832.886
Industry and Trade - Do Thanh Branch						
Joint Stock Commercial Bank for	70.689.623.942	70.689.623.942	45.585.357.433	108.146.240.958	8.128.740.417	8.128.740.417
Investment and Development of Vietnam -						
Vietnam Joint Stock Commercial Bank for			18.701.071.403	-	18.701.071.403	18.701.071.403
Industry and Trade - Ha Thanh Branch						
Personal loans	14.700.000.000	14.700.000.000	-	14.700.000.000	-	-
- Long-term debt due for payment	4.558.131.144	4.558.131.144	1.139.532.787	1.139.532.787	4.558.131.144	4.558.131.144
Shinhan Bank Vietnam Limited - Ha Noi	1.158.131.144	1.158.131.144	289.532.787	289.532.787	1.158.131.144	1.158.131.144
Vietnam Joint Stock Commercial Bank for	3.400.000.000	3.400.000.000	850.000.000	850.000.000	3.400.000.000	3.400.000.000
Industry and Trade - Do Thanh Branch						
b. Long-term loans	25.111.474.109	25.111.474.109	1.139.532.787	1.139.532.787	23.971.941.322	23.971.941.322
Shinhan Bank Vietnam Limited - Ha Noi	3.283.254.109	3.283.254.109	-	289.532.787	2.993.721.322	2.993.721.322
Branch						
Vietnam Joint Stock Commercial Bank for	21.828.220.000	21.828.220.000	-	850.000.000	20.978.220.000	20.978.220.000
Industry and Trade - Do Thanh Branch						
Total	298.639.940.119	298.639.940.119	321.026.858.414	306.636.084.811	313.030.713.722	313.030.713.722

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These notes are an integral part of and should be read in conjunction with the accompanying financial statements

21. OWNERS' EQUITY

	Owner's equity	Share premium	Investment and development fund	Undistributed earnings	Total
	VND	VND	VND	VND	VND
Last year					
As at 01/04/2024	350.000.000.000	-	2.158.376.884	131.993.834.040	484.152.210.924
Increase capital in the previous period	52.500.000.000	18.375.000.000	-	-	70.875.000.000
Cost of issuing shares		(333.240.000)			(333.240.000)
Profit/(Loss) from the previous period	-	-	-	10.811.388.179	10.811.388.179
As at 30/06/2024	402.500.000.000	18.041.760.000	2.158.376.884	142.805.222.219	565.505.359.103
This year					
As at 01/04/2025	402.500.000.000	18.041.760.000	2.737.486.870	164.784.557.078	588.063.803.948
Profit/(Loss) in this period	-	-	-	10.861.095.844	10.861.095.844
As at 30/06/2025	402.500.000.000	18.041.760.000	2.737.486.870	175.645.652.922	598.924.899.792

Owner's equity details:

	30/06/2025	Tỷ lệ	01/04/2025	Tỷ lệ
	VND	%	VND	%
Mr. Nguyen Tien Dat	96.430.000.000	23,96%	96.430.000.000	23,96%
CDC Holding Joint Stock Company	75.000.000.000	18,63%	75.000.000.000	18,63%
Mr. Le Hong Linh	32.200.000.000	8,00%	32.200.000.000	8,00%
Mr. Ngo Tan Long	32.200.000.000	8,00%	32.200.000.000	8,00%
Mr. Tran Van Truong	32.200.000.000	8,00%	32.200.000.000	8,00%
Mrs. Dang Thanh Trang	32.200.000.000	8,00%	32.200.000.000	8,00%
Mr. Le Van Quang	17.500.000.000	4,35%	17.500.000.000	4,35%
Others	84.770.000.000	21,06%	84.770.000.000	21,06%
Total	402.500.000.000	100,00%	402.500.000.000	100,00%

Capital transactions with owners and distribution of dividends and profits:

	From 01/04/2025 to 30/06/2025	From 01/04/2024 to 30/06/2024
	VND	VND
Owner's equity		
- Opening balance	402.500.000.000	350.000.000.000
- Increase during the period	-	52.500.000.000
- Decrease during the period	-	-
- Closing balance	402.500.000.000	402.500.000.000

Shares:

	30/06/2025	01/04/2025
	VND	VND
Authorised shares	40.250.000	40.250.000
The number of shares issued and fully contributed.	40.250.000	40.250.000
- Common shares	40.250.000	40.250.000
Outstanding shares	40.250.000	40.250.000
- Common shares	40.250.000	40.250.000
Par value of an outstanding share (VND/share)	10.000	10.000

22. REVENUE

	Q I/2025	Q I/2024
	VND	VND
Revenue from goods sold	186.279.434.635	226.671.287.922
Revenue from construction	370.676.719.681	311.819.971.924
Revenue from service rendered	1.687.920.000	1.342.284.000
Total	558.644.074.316	539.833.543.846

In which: Revenue from related parties
(Details in Note 32)

- 457.004.000

23. COST OF SALES

	Q I/2025	Q I/2024
	VND	VND
Cost of merchandise sold	183.151.753.854	224.427.911.980
Cost of construction	352.936.877.137	293.492.279.917
Cost of service rendered	369.278.816	496.763.564
Total	536.457.909.807	518.416.955.461

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24. FINANCIAL INCOME

	Q I/2025	Q I/2024
	VND	VND
Bank interest, bond interest	4.488.656.655	4.967.782.995
Interest income from late payments under the contract	2.249.378.217	-
Total	6.738.034.872	4.967.782.995

25. FINANCIAL EXPENSES

	Q I/2025	Q I/2024
	VND	VND
Interest expense	4.408.627.677	3.824.789.765
Others	-	28.161.301
Total	4.408.627.677	3.852.951.066

26. ADMINISTRATIVE EXPENSES

	Q I/2025	Q I/2024
	VND	VND
Material and tools	406.794.545	296.922.470
Labor cost	7.518.946.215	5.420.155.383
Depreciation expense	1.526.807.907	1.532.587.598
Taxes, fees, and charges	-	1.519.497
Outsourced expense	1.434.998.865	1.054.559.790
Others	49.145.814	635.410.429
Total	10.936.693.346	8.941.155.167

27. OTHER INCOME

	Q I/2025	Q I/2024
	VND	VND
Income from liquidation of fixed assets	-	8.400.000
Others	110.041.148	66.880.573
Total	110.041.148	75.280.573

28. OTHER EXPENSES

	Q I/2025	Q I/2024
	VND	VND
Fines, late payment	-	18.727.869
Others	1.462.802	16.813.760
Total	1.462.802	35.541.629

29. PRODUCTION AND OPERATING COSTS BY NATURE

	Q I/2025	Q I/2024
	VND	VND
Material and consumables cost	182.293.991.137	265.022.001.309
Labor cost	24.158.552.538	16.299.141.083
Depreciation expense	1.951.666.223	4.140.458.575
Taxes, fees, and charges	-	1.519.497
Outsourced expense	213.144.092.807	70.514.531.324
Others	3.909.130.456	1.757.982.975
Warranty costs for the project	95.426.274	-
Total	425.552.859.435	357.735.634.763

CDC CONSTRUCTION JOINT STOCK COMPANY
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These notes are an integral part of and should be read in conjunction with the accompanying financial statements
30. CORPORATE INCOME TAX EXPENSE

	Q I/2025	Q I/2024
	VND	VND
Accounting profit before CIT	13.687.456.704	13.630.004.091
Adjustment items	444.347.598	463.075.467
- Costs are not deductible	-	18.727.869
- Depreciation exceeds regulations this quarter	444.347.598	444.347.598
Taxable income	14.131.804.302	14.093.079.558
Total current corporate income tax expenses	2.826.360.860	2.818.615.912

31. EARNING PER SHARE

	Q I/2025	Q I/2024
	VND	VND
Profit allocated to holders of ordinary shares	10.861.095.844	10.811.388.179
Adjustment items:	-	-
Profit used to calculate basic earning per share	10.861.095.844	10.811.388.179
Weighted average number of common shares during the year	40.250.000	36.961.538
Earning per share	270	293

32. RELATED PARTY TRANSACTIONS AND BALANCES

Beside members of the Board of Directors and the Management, the Company has the following related parties:

Related parties	Relationship
CDC Holding Joint Stock Company	Major shareholder with shared members on the Board of Directors
Mr. Nguyen Tien Dat	Major shareholder
CDCLeasing Investment Joint Stock Company (renamed to SIL Leasing Joint Stock Company)	Association company
CDC Mechanic and Electric Joint Stock Company	Mr. Tran Van Truong is the Chairman of the Board of Directors of this company
CDC Nha Trang Investment Joint Stock Company	Having the same members of the Board of Directors
CDC Real Estate Investment Joint Stock Company	Mr. Ngo Tan Long is the Chairman of the Board of Directors of this company
HTI Investment and Trading Limited Company	Mr. Le Van Quang is the owner of this company
Binh Thuan Plastic Group Joint Stock Company	Mr. Le Van Quang is the Chairman of the Board of Directors of this company
Hanoi Viethouse Construction Joint Stock Company	No longer a related party as of May 6, 2024
Mr. Nguyen Van Tien	Mrs. Dang Thanh Trang's husband

In addition to transactions and balances with related parties presented in other notes to the financial statement, during the year the Company also had transactions with the related parties as follows:

CDC CONSTRUCTION JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

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These notes are an integral part of and should be read in conjunction with the accompanying financial statements

Balances with related parties:

	30/06/2025	01/04/2025
	VND	VND
Short-term other receivables		
Short-term other receivables	59.227.769	59.227.769
CDC Holding JSC	59.227.769	59.227.769
Advances	-	5.486.000
Mr. Nguyen Huu Bang	-	5.486.000
Receivables from customers	13.067.575.400	13.067.575.400
CDC Real Estate Investment JSC	13.067.575.400	13.067.575.400
Short-term other payables	1.690.000.000	1.690.000.000
CDC Holding JSC	1.690.000.000	1.690.000.000
Trade accounts payable	22.312.290.333	30.667.366.560
Short-term trade accounts payable	20.877.945.649	29.739.164.743
CDC Mechanic and Electric JSC	20.877.945.649	29.739.164.743
Long-term trade accounts payable	1.434.344.684	928.201.817
CDC Mechanic and Electric JSC	1.434.344.684	928.201.817
Short-term advances to suppliers	27.962.983.742	29.339.294.709
CDC Mechanic and Electric JSC	27.962.983.742	29.339.294.709

Transactions with related parties:

	From 01/04/2025 to 30/06/2025	From 01/04/2024 to 30/06/2024
	VND	VND
Receiving capital contribution	-	47.250.000.000
Mr. Tran Van Truong		19.845.000.000
Mrs. Dang Thanh Trang		19.845.000.000
Mr. Ngo Quy Nhaim		675.000.000
Mr. Mai Dinh Chat		2.767.500.000
Mr. Nguyen Khac Thinh		2.767.500.000
Mr. Nguyen Van Tien		1.350.000.000
Trả tiền vay	-	11.755.000.000
Mr. Ngo Tan Long	-	-
Mr. Mai Dinh Chat		7.755.000.000
Mrs. Dang Thanh Trang		-
Mr. Nguyen Khac Thinh		4.000.000.000
Settlement of advances	-	43.467.630
Mr. Ngo Tan Long	-	6.237.800
Mr. Tran Van Truong		37.229.830
Revenue from sale of goods and provision of services	-	457.004.000
	No longer a party	
Hanoi Viethouse Construction JSC (*)	involved since May	457.004.000
	6, 2024.	

Transactions with related parties (Continued)

	From 01/04/2025 to 30/06/2025	From 01/04/2024 to 30/06/2024
Purchase of goods and services	9.977.666.766	5.434.295.750
CDC Mechanic and Electric JSC	9.977.666.766	5.434.295.750

(*) Transactions with Viethouse Hanoi Construction Joint Stock Company are calculated from April 1, 2024 to the time when it is no longer a related party.

Remuneration of the Board of Directors and Management

Name	Position	From 01/04/2025 to 30/06/2025	From 01/04/2024 to 30/06/2024
		VND	VND
Mr. Ngo Tan Long	Chairman	231.200.001	185.230.000
Mr. Tran Van Truong	Vice chairman (Appointed on 03/06/2024)	231.200.000	185.230.000
	General Director (Resigned on 03/06/2024)		
Ms. Dang Thanh Trang	Member of the board	294.600.000	182.230.000
	General Director (Appointed on 03/06/2024); Deputy General Director (Resigned on 03/06/2024)		
Mr. Mai Dinh Chat	Deputy General Director	199.500.000	152.230.000
Mr. Nguyen Khac Thinh	Deputy General Director	199.500.000	152.230.000
Mr. Nguyen Van Linh	Deputy General Director (Appointed on 11/07/2024)	199.500.000	25.250.000
Mr. Nguyen Huu Bang	Deputy General Director (Appointed on 16/09/2024, Resigned on 24/06/2025)	73.500.000	-
Total		1.429.000.001	882.400.000

33. OTHER INFORMATION

	From 01/04/2025 to 30/06/2025	From 01/04/2024 to 30/06/2024
	VND	VND
Remuneration of the Supervisory Board	-	-
Total	-	-

Ha Noi, 19 July 2025

Preparer

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Nguyen Thi Hong Nhung

Chief Accountant

Thuy

Nguyen Thi Thuy

General Director



Dang Thanh Trang