



SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

No.: 889/CBTT – CDC

Hanoi, October 20, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: - State Securities Commission of Viet Nam
- Ho Chi Minh City Stock Exchange (HOSE)

1. **Organization** : CDC Construction Joint Stock Company (“Company”)
 - Stock Code : CCC
 - Address : LK 18-24, Galaxy 8, Ngan Ha Van Phuc Residential Area, No. 69 To Huu Street, Ha Dong Ward, Hanoi City, Viet Nam.
 - Telephone : +84 24 3943 0888 Fax No.:
 - E-mail : info@cdcxd.com.vn

2. **Disclosed Information**

Notification on ceasing to be an Internal Person of the Company:
Financial Statements for the Second Quarter of 2026.

3. This information was published on the Company's website on October 20, 2026, at:
<https://cdcxd.com.vn/cong-bo-thong-tin/>

We hereby certify that the information disclosed above is true and accurate and assume full responsibility before the law for the contents of this disclosure.

For and on behalf of the Company *jh*
Legal Representative



DANG THANH TRANG
DANG THANH TRANG

CDC CONSTRUCTION JOINT STOCK COMPANY

AUDITED FINANCIAL STATEMENTS

Quarter II, 2026

Hanoi, October 2026

TABLE OF CONTENTS

CONTENTS	PAGES
BALANCE SHEET	2 - 3
INCOME STATEMENT	4
CASH FLOW STATEMENT	5
NOTES TO THE FINANCIAL STATEMENTS	6 - 26

BALANCE SHEET
As at September 30, 2026

FORM B01 - DN
Unit: VND

ASSETS	Codes	Notes	30/09/2026	01/04/2026
A - CURRENT ASSETS	100		2.550.912.330.206	2.414.907.394.103
I. Cash and cash equivalents	110	5	178.269.190.226	250.194.063.138
1. Cash	111		178.269.190.226	250.194.063.138
II. Short-term financial investments	120		338.238.298.627	363.663.750.370
3. Investments held to maturity	123	6	338.238.298.627	363.663.750.370
III. Short-term receivables	130		1.390.225.930.535	1.145.777.558.624
1. Short-term receivables from customers	131	8	977.204.770.127	897.546.087.915
2. Short-term advances to suppliers	132	9	403.717.964.523	245.991.811.977
6. Other receivables	135	10	9.303.195.885	2.239.658.732
IV. Inventories	140	11	642.320.386.581	649.492.693.160
1. Inventories	141		642.320.386.581	649.492.693.160
V. Other current assets	160		1.858.524.237	5.779.328.811
1. Short-term prepaid expenses	161	12	1.806.969.489	5.727.774.063
2. Value added tax deductibles	162		51.554.748	51.554.748
B - NON-CURRENT ASSETS	200		179.955.818.924	181.097.005.858
II. Fixed assets	220		81.558.425.694	82.296.185.427
1. Tangible fixed assets	221	14	72.457.099.539	73.047.359.268
- Cost	222		117.961.479.070	114.087.868.144
- Accumulated depreciation	223		(45.504.379.531)	(41.040.508.876)
3. Intangible fixed assets	227	13	9.101.326.155	9.248.826.159
- Cost	228		9.690.898.759	9.690.898.759
- Accumulated amortization	229		(589.572.604)	(442.072.600)
IV. Long-term assets in progress	250	0	5.419.388.889	280.500.000
2. Construction in progress	252		5.419.388.889	280.500.000
V. Long-term financial investments	260		84.240.000.000	94.240.000.000
2. Investments in associates	262	7	69.240.000.000	69.240.000.000
5. Long-term held-to-maturity investments	265	6	15.000.000.000	25.000.000.000
VI. Other long-term assets	270		8.738.004.341	4.280.320.431
1. Long-term prepaid expenses	271	12	8.738.004.341	4.280.320.431
TOTAL ASSETS	280		2.730.868.149.130	2.596.004.399.961

BALANCE SHEET (Continued)
As at September 30, 2026FORM B01 - DN
Unit: VND

SOURCE OF CAPITAL	Codes	Notes	30/09/2026	01/04/2026
C - LIABILITIES	300		2.094.508.720.554	1.975.503.069.055
I. Current liabilities	310		2.042.630.973.457	1.932.449.795.102
1. Trade accounts payables	311	15	495.961.039.325	472.495.709.043
2. Short-term advance from customers	312	16	800.873.638.449	617.431.187.718
3. Dividends and profits payable	313		1.350.000.000	1.690.000.000
4. Taxes and amounts payable to State Budget	314	17	7.024.064.029	5.426.477.464
5. Payables to employees	315		9.704.576.623	8.427.394.447
6. Short-term accrued expenses	316	18	11.661.042.689	5.103.937.260
10. Other current payables	320	19	5.519.653.413	3.046.823.138
11. Short-term loans and obligations under finance leases	321	20	703.909.388.229	813.453.380.787
13. Bonus and welfare funds	323		6.627.570.700	5.374.885.245
II. Long-term Liabilities	330		51.877.747.097	43.053.273.953
1. Long-term trade payables	331	15	46.541.075.802	37.081.590.086
9. Long-term loans and obligations under finance leases	339	20	2.483.216.635	2.939.516.641
13. Long-term provisions	343	0	2.853.454.660	3.032.167.226
D - EQUITY	400		636.359.428.576	620.501.330.906
I. Owners' equity	410	21	636.359.428.576	620.501.330.906
1. Owners' contributed capital	411		410.549.870.000	410.549.870.000
- Ordinary shares with voting rights	411a		410.549.870.000	410.549.870.000
2. Share premium	412		18.041.760.000	18.041.760.000
8. Investment and development fund	418		4.418.380.467	3.583.256.830
11. Retained earnings	420		203.349.418.109	188.326.444.076
- Undistributed earnings accumulated to the prior year end	420a		185.367.667.461	146.570.262.178
- Undistributed earnings of the current year	420b		17.981.750.648	41.756.181.898
TOTAL RESOURCES	440		2.730.868.149.130	2.596.004.399.961

Ha Noi, 20 October 2026

Preparer

Chief Accountant

General Director

Tran Anh Cong

Nguyen Thi Thuy

Dang Thanh Trang



INCOME STATEMENT
Quarter II/2026

FORM B02 - DN
Unit: VND

ITEMS	Codes	Notes	QII/2026		Cumulative from the beginning of	
			This year	Last year	This year	Last year
1. Revenue from services rendered	01	22	562.386.570.196	585.172.312.610	1.078.680.932.224	1.143.816.386.926
2. Deductions	02		-	-	-	-
3. Net revenue from services rendered	10		562.386.570.196	585.172.312.610	1.078.680.932.224	1.143.816.386.926
4. Cost of services rendered	11	23	535.916.869.268	558.717.383.318	1.025.058.801.230	1.095.175.293.125
5. Gross profit from services rendered	20		26.469.700.928	26.454.929.292	53.622.130.994	48.641.093.801
6. Financial income	21	24	11.024.081.700	5.016.142.381	26.008.325.199	11.754.177.253
7. Financial expenses	22	25	16.234.752.417	5.949.360.618	32.411.786.759	10.357.988.295
- Of which: Loan interest charged	23		16.234.752.417	5.949.360.618	32.411.786.759	10.357.988.295
8. Selling expenses	25		-	-	-	-
9. General and administration expenses	26	26	12.831.916.796	13.156.430.225	26.815.018.530	24.093.123.571
10. Operating profit	30		8.427.113.415	12.365.280.830	20.403.650.904	25.944.159.188
11. Other income	31	27	3.154.091.360	9.322.731	3.240.272.272	119.363.879
12. Other expenses	32	28	42.534.465	25.643.470	791.363.258	27.106.272
13. Profit from other activities	40		3.111.556.895	(16.320.739)	2.448.909.014	92.257.607
14. Accounting profit before tax	50		11.538.670.310	12.348.960.091	22.852.559.918	26.036.416.795
15. Current corporate income tax	51	30	2.384.540.416	2.564.707.018	4.870.809.270	5.391.067.878
16. Net profit after corporate income tax	60		9.154.129.894	9.784.253.073	17.981.750.648	20.645.348.917
17. Earning per share	70	31	192	212	407	481

Ha Noi, 20 October 2026

Preparer

Chief Accountant

General Director

Tran Anh Cong

Nguyen Thi Thuy

Dang Thanh Trang



CASH FLOW STATEMENT

(Indirect Method)

As at September 30, 2026

FORM B03 - DN

Unit: VND

ITEMS	Codes	Cumulative from the beginning of the year to the end of this quarter	
		This year	Last year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	22.852.559.918	26.036.416.795
2. Adjustment for		12.407.553.212	2.593.892.451
- Depreciation and amortization of fixed assets	02	4.611.370.659	3.888.674.702
- Provisions	03	(178.712.566)	(2.507.590.784)
- (Gain)/Loss from investing activities	05	(24.436.891.640)	(9.145.179.762)
- Interest expenses	06	32.411.786.759	10.357.988.295
3. Operating profit before movements in working capital	08	35.260.113.130	28.630.309.246
- Increase/decrease in receivables	09	(244.448.371.911)	(176.592.886.355)
- Increase/decrease in inventory	10	7.172.306.579	(87.905.950.176)
- Increase/decrease in payables (exclude interest expenses, CIT)	11	226.061.069.664	(43.343.089.790)
- Increase/decrease in prepayments and others	12	(536.879.336)	4.652.562.824
- Interest paid	14	(32.599.957.366)	(10.204.162.361)
- Corporate income tax paid	15	(5.878.500.973)	(5.924.005.078)
Net cash from operating activities	20	(14.970.220.213)	(290.687.221.690)
II. CASH FLOWS FROM INVESTING ACTIVITIES		-	-
1. Acquisition of fixed assets and other long-term assets	21	(6.476.703.518)	(40.553.957.091)
3. Cash outflow for lending, buying debt intruments of other entities	23	(259.888.767.120)	(5.000.000.000)
4. Cash recovered from lending, selling debt intruments of other entities	24	298.499.986.537	5.000.000.000
5. Investments in other entities	25	-	(2.740.000.000)
7. Interest earned, dividend and profit received	27	21.251.123.966	9.037.317.433
Net cash from investing activities	30	53.385.639.865	(34.256.639.658)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
3. Proceeds from borrowings	33	885.803.625.465	684.856.996.629
4. Repayments of borrowings	34	(995.803.918.029)	(451.109.075.785)
6. Dividends and profits paid	36	(340.000.000)	-
Net cash from financing activities	40	(110.340.292.564)	233.747.920.844
Net decrease in cash during the period	50	(71.924.872.912)	(91.195.940.504)
Cash and cash equivalents at the beginning of the period	60	250.194.063.138	257.554.863.200
Cash and cash equivalents at the end of the period	70	178.269.190.226	166.358.922.695

Preparer

Chief Accountant

Ha Noi, 20 October 2026
General Director

Tran Anh Cong

Nguyen Thi Thuy

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 18th time on 30 January 2026.

Charter Capital: 410.549.870.000 VND, equivalent to 41.054.987 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 30 September 2026 was 347 (at 30 September 2025 was 386).

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.

On September 19, 2025, the company opened an additional Southern branch: CDC Construction Joint Stock Company – Southern Branch

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.

1.4. The Company's structure

As at 30 September 2026, the Company's structure comprises the Head Office located at LK 18-24, Galaxy 8, Van Phuc Urban Area, 69 To Huu Street, Ha Dong Ward, Ha Noi City and the following dependent branches:

No	Branch name	Address
1.	CDC Construction Joint Stock Company - Southern Branch	No. 42, Dinh Thi Thi Street, Van Phuc Urban Area, Hiep Binh Ward, Ho Chi Minh City
2.	Southern Branch - CDC Hanoi Construction Joint Stock Company (temporarily stopped operating from 12 September 2025 to 12 September 2026)	Lot 8, 10th Floor – VCN Tower, No. 02 To Huu Street, VCN Urban Area, Nam Nha Trang Ward, Khanh Hoa Province

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. 99/2025/TT-BTC dated 27 October 2025, 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 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 party; amount which the trustor 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;
- (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.

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.

Re-present the beginning balance according to Circular 99/2025/TT-BTC

ITEMS	Codes	01/04/2026 (Restated)	31/03/2026	Difference
		VND	VND	VND
Short-term held-to-maturity investments	123	363.663.750.370	348.499.986.537	15.163.763.833
Short-term loan receivables		-	8.000.000.000	(8.000.000.000)
Other short-term receivables (*)	135	2.239.658.732	9.403.422.565	(7.163.763.833)
Long-term held-to-maturity investments	265	25.586.674.658	25.000.000.000	586.674.658
Dividend and profit payables	313	1.690.000.000	-	1.690.000.000
Other short-term payables	320	3.046.823.138	4.736.823.138	(1.690.000.000)

(*) It's the accrual of interest on financial investments for the period

5. CASH AND CASH EQUIVALENTS

	<u>30/09/2026</u>	<u>01/04/2026</u>
	<u>VND</u>	<u>VND</u>
Cash on hand	1.116.259.190	1.348.409.179
Cash at bank	177.152.931.036	248.845.653.959
Cash and cash equivalents	-	-
Total	<u>178.269.190.226</u>	<u>250.194.063.138</u>

6. FINANCIAL INVESTMENTS

	<u>30/09/2026</u>	<u>01/04/2026</u>
	<u>VND</u>	<u>VND</u>
Short-term	338.238.298.627	363.663.750.370
Deposit	319.191.873.969	331.870.376.846
Certificate of deposit	-	23.099.986.537
Bon	10.736.972.603	586.674.658
Lending	8.309.452.055	8.106.712.329
Long-term	15.000.000.000	25.000.000.000
Bond	15.000.000.000	25.000.000.000
Total	<u>353.238.298.627</u>	<u>388.663.750.370</u>

7. INVESTMENTS IN ASSOCIATES

	<u>30/09/2026</u>		<u>01/04/2026</u>	
	<u>Historical cost</u>	<u>Provision</u>	<u>Historical cost</u>	<u>Provision</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
CDCLeasing Investment JSC (renamed to SIL Leasing Joint Stock Company)	69.240.000.000		69.240.000.000	
Total	69.240.000.000	-	69.240.000.000	-

SIL Leasing Joint Stock Company was established on 15 November 2024 and operates in the fields of real estate business, warehouse, factory, and office leasing. Up to now, this Company is in the construction and investment stage of its factory facilities.

8. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	<u>30/09/2026</u>	<u>01/04/2026</u>
	<u>VND</u>	<u>VND</u>
Xuan Thuy Trade and Services JSC	57.742.337.551	23.212.505.262
Military Petrochemical JSC	148.559.384.563	147.583.553.361
Dong Do Peninsula Da Nang Limited Liability Company	160.098.482.892	86.885.904.921
A&T Binh Duong Urban Development Investment JSC	127.962.320.757	234.883.629.587
Quang Trung Group JSC	33.194.620.703	38.769.778.683
BIDGROUP JSC	11.648.915.767	11.648.915.767
CGM Investment and Construction JSC	2.841.318.344	2.841.318.344
Thang Long Investment Development and Construction	77.913.220.218	66.630.436.081
Xuan Loc Tho Limited Liability Company	67.890.768.187	54.347.699.121
Others	289.353.401.145	230.742.346.788
Total	<u>977.204.770.127</u>	<u>897.546.087.915</u>

9. SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026	01/04/2026
	VND	VND
CDC Mechanic and Electric JSC	48.380.847.224	10.190.913.715
Hanoi Viethouse Construction JSC	138.245.026.922	78.120.084.209
Tin Phuc Viet Nam JSC	32.799.260.026	3.610.217.206
Others	184.292.830.351	154.070.596.847
Total	403.717.964.523	245.991.811.977

In which: Advances to related parties
(Details in Note 32)

48.380.847.224 10.190.913.715

10. OTHER RECEIVABLES

	30/09/2026		01/04/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Advances	2.452.597.463	-	1.650.087.589	-
Deposit	1.763.116.080	-	234.116.080	-
Others	5.087.482.342	-	355.455.063	-
Total	9.303.195.885	-	2.239.658.732	-

In which:

- Other receivables to related
- Advances to related parties:
(Details in Note 32)

59.227.769

59.227.769

11. INVENTORIES

	30/09/2026		01/04/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Raw materials	1.747.075.130	-	34.004.795.989	-
Work in process	639.611.283.050	-	597.170.597.944	-
Merchandises	962.028.401	-	18.317.299.227	-
Total	642.320.386.581	-	649.492.693.160	-

12. PREPAID EXPENSES

	30/09/2026	01/04/2026
	VND	VND
a. Short-term		
Tools and supplies	1.590.533.147	5.527.121.611
Others	216.436.342	200.652.452
Total	1.806.969.489	5.727.774.063
b. Long-term		
Tools and supplies	1.421.606.516	2.417.367.585
Cost of repairing	7.127.138.242	1.689.243.081
Others	189.259.583	173.709.765
Total	8.738.004.341	4.280.320.431

13. INTANGIBLE FIXED ASSETS

	Land use rights	Computer softwares	Total
	VND	VND	VND
Cost			
As at 01/04/2026	8.215.898.759	1.475.000.000	9.690.898.759
- Purchasing		-	-
As at 30/09/2026	<u>8.215.898.759</u>	<u>1.475.000.000</u>	<u>9.690.898.759</u>
Accumulated Depreciation			
As at 01/04/2026	-	442.072.600	442.072.600
- Depreciation	-	147.500.004	147.500.004
As at 30/09/2026	<u>-</u>	<u>589.572.604</u>	<u>589.572.604</u>
Net book Value			
As at 01/04/2026	<u>8.215.898.759</u>	<u>1.032.927.400</u>	<u>9.248.826.159</u>
As at 30/09/2026	<u>8.215.898.759</u>	<u>885.427.396</u>	<u>9.101.326.155</u>

CDC CONSTRUCTION JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

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

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 01/04/2026	58.051.420.524	25.394.090.909	28.040.326.727	1.135.529.984	1.466.500.000	114.087.868.144
- Purchasing	-	3.465.925.926	-	75.685.000	332.000.000	3.873.610.926
As at 30/09/2026	58.051.420.524	28.860.016.835	28.040.326.727	1.211.214.984	1.798.500.000	117.961.479.070
Accumulated Depreciation						
As at 01/04/2026	9.295.740.505	11.256.257.674	19.120.454.643	782.734.980	585.321.074	41.040.508.876
- Depreciation	1.160.153.424	1.299.988.438	1.640.366.627	76.447.356	286.914.810	4.463.870.655
As at 30/09/2026	10.455.893.929	12.556.246.112	20.760.821.270	859.182.336	872.235.884	45.504.379.531
Net book Value						
As at 01/04/2026	48.755.680.019	14.137.833.235	8.919.872.084	352.795.004	881.178.926	73.047.359.268
As at 30/09/2026	47.595.526.595	16.303.770.723	7.279.505.457	352.032.648	926.264.116	72.457.099.539

CDC CONSTRUCTION JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

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

FORM B09 - DN

15. TRADE ACCOUNTS PAYABLE

	30/09/2026		01/04/2026	
	Value	Repayment capability amount	Value	Repayment capability
	VND	VND	VND	VND
a. Short-term trade accounts payable	495.961.039.325	495.961.039.325	472.495.709.043	472.495.709.043
b. Long-term trade accounts payable	46.541.075.802	46.541.075.802	37.081.590.086	37.081.590.086
Total	542.502.115.127	542.502.115.127	509.577.299.129	509.577.299.129
In which:				
- Short-term trade payable for related parties	44.322.001.866	44.322.001.866	19.052.111.539	19.052.111.539
- Long-term trade payable for related parties (Details in Note 32)	-	-	5.154.335.508	5.154.335.508

16. TAXES AND AMOUNTS PAYABLE TO STATE BUDGET

	01/04/2026		30/09/2026	
	Receivable	Payable	Receivable	Payable
	VND	VND	VND	VND
Value added tax	-	283.463.598	-	1.577.276.231
Corporate income tax	-	5.007.533.450	-	4.870.809.270
Personal income tax	-	135.480.416	-	575.978.528
Others	-	-	-	-
Total	-	5.426.477.464	-	7.024.064.029

17. ADVANCE FROM CUSTOMERS

	<u>30/09/2026</u>	<u>01/04/2026</u>
	<u>VND</u>	<u>VND</u>
Xuan Loc Tho Co.,Ltd	6.891.940.810	18.206.160.700
A&T Binh Duong Urban Development Investment JSC	14.736.841.593	62.892.101.806
Dong Da Investment and Development JSC	134.347.215.399	78.790.035.095
Thang Long Construction And Investment Development JSC	31.802.973.031	50.480.539.746
Thanh Xuan JSC	6.113.313.067	10.877.014.778
An Hung Urban Investment JSC	4.255.122.748	4.255.122.748
Phenikaa University	-	11.135.715.413
A&T Thuan An Urban Development Investment JSC	80.376.637.513	95.079.602.532
Military Petroleum Joint Stock Company	262.256.746.578	81.315.293.556
Dong Do Peninsula Da Nang Limited Liability Company	116.796.972.723	136.498.472.178
Vietnam Petroleum Real Estate Joint Stock Company - SSG	68.700.000.000	
Others	74.595.874.987	67.901.129.166
Total	<u>800.873.638.449</u>	<u>617.431.187.718</u>

18. SHORT-TERM ACCRUED EXPENSES

	<u>30/09/2026</u>	<u>01/04/2026</u>
	<u>VND</u>	<u>VND</u>
Accrued interest	1.227.576.165	1.415.746.772
Construction project accrued expense	10.282.796.040	2.011.485.642
Others	150.670.484	1.676.704.846
Total	<u>11.661.042.689</u>	<u>5.103.937.260</u>

19. OTHER PAYABLES

	<u>30/09/2026</u>	<u>01/04/2026</u>
	<u>VND</u>	<u>VND</u>
- Trade union	1.446.246.119	1.269.596.119
- Insurance	1.339.203.419	739.197.500
- Others	2.734.203.875	1.038.029.519
Total	<u>5.519.653.413</u>	<u>3.046.823.138</u>

CDC CONSTRUCTION JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

FORM B09 - DN

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

20. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	01/04/2026		During the year		30/09/2026	
	Value	Repayment capability amount	Increase	Decrease	Value	Repayment capability
a. Short-term loans						
- Short-term loans						
Military Commercial Joint Stock Bank - Dien Bien Phu Branch	812.098.026.661	812.098.026.661	885.803.625.465	995.015.552.451	702.886.099.675	702.886.099.675
Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch	400.583.861.469	400.583.861.469	488.558.630.767	469.495.249.110	419.647.243.126	419.647.243.126
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Xuan Branch	221.117.413.783	221.117.413.783	179.383.581.208	260.079.044.735	140.421.950.256	140.421.950.256
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Thanh Branch	109.265.526.686	109.265.526.686	83.913.598.899	121.118.426.074	72.060.699.511	72.060.699.511
Personal loans	75.831.224.723	75.831.224.723	118.747.814.591	126.822.832.532	67.756.206.782	67.756.206.782
- Long-term debt due for payment	5.300.000.000	5.300.000.000	15.200.000.000	17.500.000.000	3.000.000.000	3.000.000.000
Shinhan Bank Vietnam Limited - Ha Noi Branch	1.355.354.126	1.355.354.126	456.300.006	788.365.578	1.023.288.554	1.023.288.554
Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch	936.754.118	936.754.118	247.000.002	579.065.574	604.688.546	604.688.546
Total	418.600.008	418.600.008	209.300.004	209.300.004	418.600.008	418.600.008
	813.453.380.787	813.453.380.787	886.259.925.471	995.803.918.029	703.909.388.229	703.909.388.229
b. Long-term loans						
- Long-term loans						
Shinhan Bank Vietnam Limited - Ha Noi Branch	2.939.516.641	2.939.516.641	-	456.300.006	2.483.216.635	2.483.216.635
Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch	2.346.499.987	2.346.499.987	-	247.000.002	2.099.499.985	2.099.499.985
Total	593.016.654	593.016.654	-	209.300.004	383.716.650	383.716.650
	2.939.516.641	2.939.516.641	-	456.300.006	2.483.216.635	2.483.216.635

CDC CONSTRUCTION JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

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

FORM B09 - DN

21. OWNERS' EQUITY

	Owner's equity	Share premium	Treasury stock	Investment and development fund	Undistributed earnings	Total
	VND	VND	VND	VND	VND	VND
Last 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) from the previous year	-	-	-	-	20.645.348.917	20.645.348.917
Profit distribution	-	-	-	845.769.960	(2.114.424.900)	(1.268.654.940)
As at 30/09/2025	402.500.000.000	18.041.760.000	-	3.583.256.830	183.315.481.095	607.440.497.925
This year						
As at 01/04/2026	410.549.870.000	18.041.760.000	-	3.583.256.830	188.326.444.076	620.501.330.906
Profit/(Loss) for this year	-	-	-	-	17.981.750.648	17.981.750.648
Profit distribution	-	-	-	835.123.637	(2.087.809.092)	(1.252.685.455)
Different reduction (Additional corporate income tax for prior years)	-	-	-	-	(870.967.523)	(870.967.523)
As at 30/09/2026	410.549.870.000	18.041.760.000	-	4.418.380.467	203.349.418.109	636.359.428.576

CDC CONSTRUCTION JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

FORM B09 - DN

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

Owner's equity details:

	30/09/2026	Tỷ lệ	01/04/2026	Tỷ lệ
	VND	%	VND	%
Mr. Nguyen Tien Dat	98.358.600.000	23,96%	98.358.600.000	23,96%
CDC Holding Joint Stock	76.500.000.000	18,63%	76.500.000.000	18,63%
Mr. Le Hong Linh	32.794.020.000	7,99%	32.794.020.000	7,99%
Mr. Ngo Tan Long	32.844.000.000	8,00%	32.844.000.000	8,00%
Mr. Tran Van Truong	32.844.000.000	8,00%	32.844.000.000	8,00%
Mrs. Dang Thanh Trang	32.844.000.000	8,00%	32.844.000.000	8,00%
Mr. Le Van Quang	17.187.000.000	4,19%	17.187.000.000	4,19%
Others	87.178.250.000	21,23%	87.178.250.000	21,23%
Total	410.549.870.000	100,00%	410.549.870.000	100,00%

Capital transactions with owners and distribution of dividends and profits:

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Owner's equity		
- Opening balance	410.549.870.000	402.500.000.000
- Closing balance	410.549.870.000	402.500.000.000

Shares:

	30/09/2026	01/04/2026
	VND	VND
Authorised shares	41.054.987	41.054.987
The number of shares issued and fully contributed.	41.054.987	41.054.987
- Common shares	41.054.987	41.054.987
Outstanding shares	41.054.987	41.054.987
- Common shares	41.054.987	41.054.987
Par value of an outstanding share (VND/share)	10.000	10.000

22. REVENUE

	Q II/2026	Q II/2025
	VND	VND
Revenue from goods sold	-	74.833.023.207
Revenue from construction	560.122.650.196	508.543.369.403
Revenue from service rendered	2.263.920.000	1.795.920.000
Total	562.386.570.196	585.172.312.610

23. COST OF SALES

	Q II/2026	Q II/2025
	VND	VND
Cost of merchandise sold	-	73.410.067.456
Cost of construction	535.307.533.111	484.971.377.763
Cost of service rendered	609.336.157	335.938.099
Total	535.916.869.268	558.717.383.318

CDC CONSTRUCTION JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

FORM B09 - DN

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

24. FINANCIAL INCOME

	Q II/2026	Q II/2025
	VND	VND
Bank interest, bond interest	11.024.081.700	4.656.523.107
Interest income from late payments under the contract	-	359.619.274
Total	11.024.081.700	5.016.142.381

25. FINANCIAL EXPENSES

	Q II/2026	Q II/2025
	VND	VND
Interest expense	16.234.752.417	5.949.360.618
Total	16.234.752.417	5.949.360.618

26. ADMINISTRATIVE EXPENSES

	Q II/2026	Q II/2025
	VND	VND
Material and tools	495.200.093	364.274.360
Labor cost	9.578.387.560	7.771.741.930
Depreciation expense	1.498.969.263	1.562.434.447
Taxes, fees, and charges	296.129	1.288.871
Outsourced expense	1.194.196.938	2.253.691.881
Others	64.866.813	1.202.998.736
Total	12.831.916.796	13.156.430.225

27. OTHER INCOME

	Q II/2026	Q II/2025
	VND	VND
Others	3.154.091.360	9.322.731
Total	3.154.091.360	9.322.731

28. OTHER EXPENSES

	Q II/2026	Q II/2025
	VND	VND
Fines, late payment	42.534.421	25.164.499
Others	44	478.971
Total	42.534.465	25.643.470

29. PRODUCTION AND OPERATING COSTS BY NATURE

	Q II/2026	Q II/2025
	VND	VND
Material and consumables cost	224.970.974.763	136.629.832.340
Labor cost	29.615.455.896	25.816.902.778
Depreciation expense	2.315.380.794	1.966.008.739
Taxes, fees, and charges	296.129	1.288.871
Outsourced expense	269.547.397.993	373.512.492.518
Others	1.043.076.404	5.534.533.628
Total	527.492.581.979	543.461.058.874

30. CORPORATE INCOME TAX EXPENSE

	Q II/2026	Q II/2025
	VND	VND
Accounting profit before CIT	11.538.670.310	12.348.960.091
Adjustment items	384.031.769	474.574.999
- Costs are not deductible	9.511.559	25.164.499
- Depreciation exceeds regulations this quarter	374.520.210	449.410.500
Taxable income	11.922.702.079	12.823.535.090
Total current corporate income tax expenses	2.384.540.416	2.564.707.018

31. EARNING PER SHARE

	Q II/2026	Q II/2025
	VND	VND
Profit allocated to holders of ordinary shares	9.154.129.894	9.784.253.073
Adjustment items:	(1.252.685.455)	(1.268.654.940)
- Reward, welfare fund and Executive Board reward fund	(1.252.685.455)	(1.268.654.940)
Profit used to calculate basic earning per share	7.901.444.439	8.515.598.133
Weighted average number of common shares during the year	41.054.987	40.250.000
Earning per share	192	212

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 (renamed to VCCONS Joint Stock Company)	No longer a related party as of May 6, 2024

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

FORM B09 - DN

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

Balances with related parties:

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
	VND	VND
Settlement of advances	-	-
Mr. Ngo Tan Long	-	
Payment for goods and services	7.030.583.104	8.613.060.754
CDC Mechanic and Electric JSC	7.020.011.104	8.613.060.754
Revenue from sale of goods and provision of services	-	-
Hanoi Viethouse Construction JSC (*)	No longer a party involved since May 6, 2024.	No longer a party involved since May 6, 2024.
Purchase of goods and services	14.501.396.449	8.387.571.110
CDC Mechanic and Electric JSC	14.501.396.449	8.387.571.110

Transactions with related parties:

	30/09/2026	01/04/2026
	VND	VND
Short-term other receivables	59.227.769	59.227.769
CDC Holding JSC	59.227.769	59.227.769
Advances	-	48.015.000
Mr. Trinh Ngoc Thang	-	48.015.000
Must pay dividends	1.350.000.000	1.690.000.000
CDC Holding JSC	1.350.000.000	1.690.000.000
Short-term other payables	-	25.295.000
Mr. Trinh Ngoc Thang	-	25.295.000
Trade accounts payable	44.332.001.866	24.206.447.047
Short-term trade accounts payable	44.332.001.866	19.052.111.539
CDC Mechanic and Electric JSC	44.332.001.866	19.052.111.539
Long-term trade accounts payable	-	5.154.335.508
CDC Mechanic and Electric JSC	-	5.154.335.508
Short-term advances to suppliers	48.380.847.224	10.190.913.715
CDC Mechanic and Electric JSC	48.380.847.224	10.190.913.715

CDC CONSTRUCTION JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS
FORM B09 - DN
These notes are an integral part of and should be read in conjunction with the accompanying financial statements
Remuneration of the Board of Directors and Management

Name	Position	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
		VND	VND
Mr. Ngo Tan Long	Chairman	273.600.000	234.600.000
Mr. Tran Van Truong	Member of the board Vice chairman (Resigned on 28/08/2026) Deputy General Director (Appointed on 28/08/2026)	284.200.000	234.600.000
Mr. Le Van Quang	Member of the board (Appointed on 02/08/2026)		-
Ms. Dang Thanh Trang	Member of the board General Director (Appointed on 03/06/2024)	359.100.000	294.600.000
Mr. Mai Dinh Chat	Deputy General Director	301.500.000	199.500.000
Mr. Nguyen Khac Thinh	Deputy General Director (Resigned on 18/03/2026)	-	199.500.000
Mr. Nguyen Van Linh	Deputy General Director (Appointed on 11/07/2024)	262.500.000	199.500.000
Mr Nguyen Trung Thanh	Deputy General Director (Appointed on 12/08/2026)	114.988.918	
Mr. Trinh Ngoc Thang	Deputy General Director (Appointed on 18/03/2026)	262.500.000	-
Mr Tran Gia Nguyen Tri	Vice chairman (Appointed on September 27, 2025)	-	78.200.000
Total		1.858.388.918	1.440.500.000

33. OTHER INFORMATION

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
	VND	VND
Remuneration of the Supervisory Board		
Total	-	-

Ha Noi, 20 October 2026

Preparer

Chief Accountant

General Director

Tran Anh Cong

Nguyen Thi Thuy

Dang Thanh Trang

