CONSTRUCTION

No.: 953/CBTT – CDC

SOCIALIST REPUBLIC OF VIET NAM

Independence – Freedom – Happiness

Hanoi, 13/11/..... , 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
   - 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:
   - E-mail : info@cdcxd.com.vn
2. Disclosed Information
   Reviewed interim financial statements for the accounting period from April 1, 2026 to September 30, 2026.
3. This information was published on the Company's website on 13../11../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

Legal Representative

M.S.D.N: 0[illegible] C.T.C.P
CÔNG TY CỔ PHẦN XÂY DỰNG CDC
P. HÀ ĐÔNG - TP. HÀ NỘI

DANG THANH TRANG

Chief Executive Officer

CDC CONSTRUCTION JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01 April 2026 to 30 September 2026

Ha Noi, November 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of CDC Construction Joint Stock Company ("the Company") present this report together with the Company's reviewed interim financial statements for the period from 01 April 2026 to 30 September 2026.

THE BOARD OF DIRECTORS AND THE MANAGEMENT

The members of the Board of Directors and the Board of Management of the Company who held the Company during the period from 01 April 2026 to 30 September 2026 and to the date of this report are as follows:

BOARD OF DIRECTORS

Mr. Ngo Tan Long	Chairman
Mr. Tran Van Truong	Member Vice Chairman (resigned on 28 August 2026)
Mr. Tran Gia Nguyen Tri	Vice Chairman (resigned on 02 August 2026)
Ms. Dang Thanh Trang	Member
Mr. Le Van Quang	Member (appointed on 02 August 2026)
Mr. Ngo Quy Nham	Independent member

BOARD OF MANAGEMENT

Ms. Dang Thanh Trang	General Director
Mr. Mai Dinh Chat	Deputy General Director
Mr. Nguyen Van Linh	Deputy General Director
Mr. Nguyen Van Tien	Deputy General Director
Mr. Trinh Ngoc Thang	Deputy General Director
Mr. Phan Trung Thanh	Deputy General Director (appointed on 12 August 2026)
Mr. Tran Van Truong	Deputy General Director (appointed on 28 August 2026)

LEGAL REPRESENTATIVE

The legal representative of the Company at the date of this report are as follow:

Mr. Ngo Tan Long	Chairman
Ms. Dang Thanh Trang	General Director

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the interim financial statements, that give a true and fair view of the financial position of the Company as at 30 September 2026, and its financial performance and its cash flows for the period. In preparing these interim financial statements, the Board of Management is required to:

- Comply with Vietnamese accounting standards, corporate accounting system and the relevant statutory requirements relevant to the preparation and presentation of the interim financial statements;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Design and implement an effective internal control system for the purpose of properly preparation and presentation of the interim financial statements so as to minimize errors and frauds; and
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

The Board of Management are responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim financial statements comply with Vietnamese Accounting Standards, Corporate accounting system and the statutory requirements relevant to the preparation and presentation of the interim financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Management,

M.S.D.N: 0105283073 - C.T.C.P
CÔNG TY CỔ PHẦN XÂY DỰNG CDC
P. HÀ ĐÔNG - TP. HÀ NỘI

Dang Thanh Trang
General Director

Ha Noi, 12 November 2026

anviet
Certified Public Accountants

An Viet Auditing Company Limited
Level 12, 167 Building, Bui Thi Xuan Street, Hai Ba Trung Ward, Hanoi
T (84-24) 6278 2904 E anviet@anvietcpa.com W anvietcpa.com

*No: **224** /2026/BCSX-AVI-TC1*

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: Shareholders
Board of Directors and the Management of
CDC Construction Joint Stock Company

We have reviewed the accompanying interim financial statements of CDC Construction Joint Stock Company ("the Company"), approved on 12 November 2026, as set out from page 05 to page 35, which comprise the interim statement of financial position as at 30 September 2026, the related statements of income, cash flows for the period from 01 April 2026 to 30 September 2026 and Notes to the interim financial statements.

Responsibilities of the Board of Management

The Board of Management are responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, the financial position of CDC Construction Joint Stock Company as at 30 September 2026, and its operations and its cash flows for the period from 01 April 2026 to 30 September 2026 in accordance with Vietnamese accounting standards, corporate accounting system and the statutory requirements relevant to preparation and presentation of interim financial statements.

M.S.D.N: 0200511555-C.T.T.N.H.H. CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN AN VIỆT Q. HAI BÀ TRƯNG - T.P HÀ NỘI

Vu Binh Minh
General Director
Certificate of audit practice registration
No. 0034-2023-055-1

For and on behalf of
ANVIET AUDITING COMPANY LIMITED

Ha Noi, 12 November 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

FORM B01a - DN

Unit: VND

	ITEMS	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**		**178,269,190,226**	**250,194,063,138**
1.	Cash	111	5	178,269,190,226	250,194,063,138
II.	**Short-term financial investments**	**120**		**338,238,298,627**	**363,663,750,370**
1.	Short-term held-to-maturity investments	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 trade receivables	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
3.	Other short-term 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 deferred 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**
I.	**Fixed assets**	**220**		**81,558,425,694**	**82,296,185,427**
1.	Tangible fixed assets	221	15	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)*
2.	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)*
II.	**Long-term assets in progress**	**250**		**5,419,388,889**	**280,500,000**
1.	Construction in progress	252	14	5,419,388,889	280,500,000
III.	**Long-term financial investments**	**260**		**84,240,000,000**	**94,240,000,000**
1.	Investments in associates and joint ventures	262	7	69,240,000,000	69,240,000,000
2.	Long-term held-to-maturity investments	265	6	15,000,000,000	25,000,000,000
IV.	**Other long-term assets**	**270**		**8,738,004,341**	**4,280,320,431**
1.	Long-term deferred expenses	271	12	8,738,004,341	4,280,320,431
	TOTAL ASSETS	**280**		**2,730,868,149,130**	**2,596,004,399,961**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 September 2026

FORM B01a - DN
Unit: VND

	ITEMS	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.	Short-term trade payables	311	16	495,961,039,325	472,495,709,043
2.	Short-term advance from customers	312	17	800,873,638,449	617,431,187,718
3.	Dividends and profit payable	313		1,350,000,000	1,690,000,000
4.	Short-term taxes and other payables to the State budget	314	18	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	19	11,661,042,689	5,103,937,260
7.	Other short-term payables	320	20	5,519,653,413	3,046,823,138
8.	Short-term borrowings and finance lease liabilities	321	21	703,909,388,229	813,453,380,787
9.	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	16	46,541,075,802	37,081,590,086
2.	Long-term borrowings and finance lease liabilities	339	21	2,483,216,635	2,939,516,641
3.	Long-term provisions	343		2,853,454,660	3,032,167,226
D.	**EQUITY**	**400**	**22**	**636,359,428,576**	**620,501,330,906**
1.	Owners' contributed capital	411		410,549,870,000	410,549,870,000
	- Ordinary shares carrying voting rights	*411a*		*410,549,870,000*	*410,549,870,000*
2.	Share premium	412		18,041,760,000	18,041,760,000
3.	Investment and development fund	418		4,418,380,467	3,583,256,830
4.	Retained earnings	420		203,349,418,109	188,326,444,076
	- Retained earnings accumulated to the prior year end	*420a*		*185,367,667,461*	*146,570,262,178*
	- Retained earnings of the current period	*420b*		*17,981,750,648*	*41,756,181,898*
	TOTAL RESOURCES	**440**		**2,730,868,149,130**	**2,596,004,399,961**

Approved, 12 November 2026

Preparer	Chief Accountant	General Director
Tran Anh Cong	Nguyen Thi Thuy	Dang Thanh Trang

INTERIM INCOME STATEMENT

For the period from 01 April 2026 to 30 September 2026

FORM B02a - DN
Unit: VND

	ITEMS	Codes	Notes	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
1.	**Revenue from goods sold and services rendered**	**01**	**24**	**1,078,680,932,224**	**1,143,816,386,926**
2.	Deductions	02		-	-
3.	**Net revenue from goods sold and services rendered**	**10**		**1,078,680,932,224**	**1,143,816,386,926**
4.	Cost of sales	11	25	1,025,058,801,230	1,095,175,293,125
5.	**Gross profit from goods sold and services rendered**	**20**		**53,622,130,994**	**48,641,093,801**
6.	Gain/(loss) from disposal of investment property	21		-	-
7.	Financial income	22	26	26,008,325,199	11,754,177,253
8.	Financial expenses	23		32,411,786,759	10,357,988,295
	- Of which: Borrowing costs	*24*		*32,411,786,759*	*10,357,988,295*
9.	Selling expenses	25		-	-
10.	General and administration expenses	26	27	26,815,018,530	24,093,123,571
11.	**Operating profit**	**30**		**20,403,650,904**	**25,944,159,188**
12.	Other income	31	28	3,240,272,272	119,363,879
13.	Other expenses	32	29	791,363,258	27,106,272
14.	**Profit from other activities**	**40**		**2,448,909,014**	**92,257,607**
15.	**Profit before tax**	**50**		**22,852,559,918**	**26,036,416,795**
16.	Current corporate income tax expense	51	31	4,870,809,270	5,391,067,878
17.	Deferred corporate income tax expense	52		-	-
18.	**Net profit after corporate income tax**	**60**		**17,981,750,648**	**20,645,348,917**
19.	Basic earnings per share	70	32	407	472

Approved, 12 November 2026

Preparer	Chief Accountant	General Director
Tran Anh Cong	Nguyen Thi Thuy	Dang Thanh Trang

INTERIM CASH FLOW STATEMENT

(Indirect Method)

For the period from 01 April 2026 to 30 September 2026

FORM B03a - DN

Unit: VND

	ITEMS	Codes	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	**Profit for the year**	**01**	**22,852,559,918**	**26,036,416,795**
2.	**Adjustment for**			
	- 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)
	- Borrowing costs	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)
2.	Cash outflow for lending, buying debt intrusments of other entities	23	(264,000,000,000)	(5,000,000,000)
3.	Cash recoverd from lending, selling debt intrusments of other entities	24	298,499,986,537	5,000,000,000
4.	Investments in other entities	25	-	(2,740,000,000)
5.	Interest earned, dividend and profit received	27	25,362,356,846	9,037,317,433
	Net cash from investing activities	**30**	**53,385,639,865**	**(34,256,639,658)**
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from borrowings	33	885,803,625,465	684,856,996,629
2.	Repayments of borrowings	34	(995,803,918,029)	(451,109,075,785)
3.	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 period	**60**	**250,194,063,138**	**257,554,863,200**
	Cash and cash equivalents at the end of period	**70**	**178,269,190,226**	**166,358,922,696**

Approved, 12 November 2026

Preparer	Chief Accountant	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). The Company operates under the Business Registration Certificate No. 0105283073 amended for the 19th time on 14 August 2026 issued by the Department of Finance of Ha Noi City.

The Company chartered capital is 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 have been listed on the Ho Chi Minh City Stock Exchange (HOSE) with the stock code as CCC.

Total employees of the Company as at 30 September 2026 was 347 (at 31 March 2026 was 388).

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 to 02 October 2027)*	Lot 8, 10th Floor – VCN Tower, No. 02 To Huu Street, VCN Urban Area, Nam Nha Trang Ward, Khanh Hoa Province

As at 30 September 2026, the Company has 1 associate. Detail is as follows:

Name of company	Place of establishment	Profit ratio (%)	Voting ratio (%)	Main activities
SIL Leasing JSC	Bac Ninh	25%	25%	Real estate business; leasing of warehouses, factories and office; and infrastructure development and business.

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 interim separate financial statements are performed in Vietnamese Dong (VND) and prepared under the accounting principles in accordance with the provisions of the Corporate Accounting System issued in pursuance of Circular No. 99/2025/TT-BTC dated 27 October 2025 of Ministry of Finance, Vietnamese Accounting Standards and the relevant statutory requirements applicable to financial reporting.

The interim separate financial statements for the period from 01 January 2026 to 30 June 2026 are prepared for the purpose of complying with the information disclosure requirements in the securities market.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL REGULATIONS

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

This reflects investments that the Company intends and is able 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 at banks (including treasury bills, promissory notes), and loan receivables for the purpose of earning periodic interest income.

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.

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, 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 accounting period. 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 period 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. Investments in other entities

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.

4.11. Deferred expenses

Deferred 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.

4.12. 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, payables for financial investments; amount paid for the third party; amount which the truster 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.

4.13. Dividend payables

This refers to cash dividends payable to the Company's shareholders. The timing for recognizing dividends payable is when the Company no longer has the right to refuse payment in accordance with the regulations of accounting and securities laws.

4.14. 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.

4.15. 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.

4.16. 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.

4.17. 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.

4.18. Owners' equity

Owners' contributed capital at the end of the accounting period reflects the capital contributions of shareholders, and is recognized based on the actual capital contributed by shareholders, the number of shares is determined according to the par value of the issued shares.

Share premium reflects the difference between the issue price and the par value of the shares; the difference between the repurchase price and the resale price of the repurchased shares; the value of the option to convert bonds into shares at the maturity date of the convertible bonds; and costs directly related to the issuance of shares.

Funds and after-tax profits are established and distributed according to the Resolution of the General Meeting of Shareholders.

4.19. Revenue recognition

Revenue from sale of goods is recognized if it simultaneously meets the following five (5) 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 is 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, 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.

4.20. Cost of sale

Cost of goods sold is recognized based on actual expenses incurred in line with revenue, including: the cost of goods sold for merchandise, services; the production cost of construction products sold during the period; allowance for inventory devaluation; the value of inventory losses (after deducting any compensation, if any).

4.21. General and administrative expenses

General and administrative expenses reflect the general management costs of the Company incurred during the accounting period, including: costs of salaries for administrative staff (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, and unemployment insurance for business management staff; office supplies and tools; depreciation of fixed assets used for business management; land rent; provision for doubtful receivables; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); and other cash expenses.

General and administrative expenses are reduced when allowances for doubtful debts are reversed.

4.22. Taxation

Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax expense includes current corporate income tax expense as stipulated by the Corporate Income Tax Law.

Deferred income tax expense reflects the difference between deferred income tax assets reversed during the year and deferred income tax assets arising during the year, or between deferred income tax liabilities arising during the year and deferred income tax liabilities reversed during the year. Deferred income tax income reflects the difference between deferred income tax assets arising during the year and deferred income tax assets reversed during the year, or between deferred income tax liabilities reversed during the year and deferred income tax liabilities arising during the year.

Deferred income tax is calculated on the differences between the book value and tax basis of asset or liability items on the financial statements, tax losses, and unused tax credits. Deferred income tax liabilities must be recognized for all temporary differences; for deferred income tax assets, they are only recognized when there is certainty that sufficient future taxable profit will be available to offset these temporary differences.

Deferred income tax is determined at the tax rate expected to apply in the year in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the statement of income unless that tax relates to items directly recorded in equity, in which case the deferred income tax is also directly recorded in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority and the Company intends to pay current income tax on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the income statement because taxable income excludes taxable income or expenses deductible in other years (including carry-forward losses, if any) and also excludes non-taxable or non-deductible items.

The determination of the Company's tax obligations is based on current tax regulations. However, these regulations change periodically, and the determination of tax obligations depends on the results of an audit by the competent tax authority.

4.23. Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or have significant influence over the other party in making financial and operating policy decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties can be organizations or individuals, including close family members of individuals considered related.

Information for related parties is presented in Note 33.

5. CASH

	30/09/2026 VND	01/04/2026 VND
Cash on hand	1,116,259,190	1,348,409,179
Bank demand deposits	177,152,931,036	248,845,653,959
- National Securities Joint Stock Company	*146,114,597,640*	*228,729,512,742*
- Military Commercial Joint Stock Bank	*5,708,053,505*	*10,241,644,106*
- Vietnam Joint Stock Commercial Bank for Industry and Trade	*597,962,461*	*5,882,684,472*
- Joint Stock Commercial Bank for Investment and Development of Vietnam	*24,611,337,613*	*3,818,896,567*
- Others	*120,979,817*	*172,916,072*
Total	**178,269,190,226**	**250,194,063,138**

6. HELD-TO-MATURITY FINANCIAL INVESTMENTS

	30/09/2026			01/04/2026		
	Historical cost	Recoverable amount	Allowance	Historical cost	Recoverable amount	Allowance
	VND	VND	VND	VND	VND	VND
Short-term	**338,238,298,627**	**338,238,298,627**	**-**	**363,663,750,370**	**363,663,750,370**	**-**
Loan receivables	***8,309,452,055***	***8,309,452,055***	***-***	***8,106,712,329***	***8,106,712,329***	***-***
Ms. Nguyen Huyen Chau	8,309,452,055	8,309,452,055	-	8,106,712,329	8,106,712,329	-
Term deposit	***319,191,873,969***	***319,191,873,969***	***-***	***354,970,363,383***	***354,970,363,383***	***-***
Vietnam Prosperity Joint Stock Commercial Bank	154,538,383,557	154,538,383,557	-	123,327,015,340	123,327,015,340	-
Military Commercial Joint Stock Bank	137,664,819,178	137,664,819,178	-	43,974,917,674	43,974,917,674	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	25,950,410,960	25,950,410,960	-	20,209,123,288	20,209,123,288	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	-	-	25,587,372,604	25,587,372,604	-
Ho Chi Minh City Development Joint Stock Commercial Bank	-	-	-	112,516,054,790	112,516,054,790	-
Vietnam Technological and Commercial Joint Stock Bank	1,038,260,274	1,038,260,274	-	29,355,879,687	29,355,879,687	-
Bond	***10,736,972,603***	***10,736,972,603***	***-***	***586,674,658***	***586,674,658***	***-***
CTG2232T2.02 - Vietnam Joint Stock Commercial Bank for Industry and Trade (iii)	10,000,000,000	10,000,000,000	-	310,181,507	310,181,507	-
CTG2131T2 (interest)- Vietnam Joint Stock Commercial Bank for Industry and Trade (iv)	736,972,603	736,972,603	-	276,493,151	276,493,151	-
Long-term	**15,000,000,000**	**15,000,000,000**	**-**	**25,000,000,000**	**25,000,000,000**	**-**
Bond	***15,000,000,000***	***15,000,000,000***	***-***	***25,000,000,000***	***25,000,000,000***	***-***
CTG2131T2 - Vietnam Joint Stock Commercial Bank for Industry and Trade (iii)	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
CTG2232T2.02 - Vietnam Joint Stock Commercial Bank for Industry and Trade (iv)	-	-	-	10,000,000,000	10,000,000,000	-
Total	**353,238,298,627**	**353,238,298,627**	**-**	**388,663,750,370**	**388,663,750,370**	**-**

(i) This represents a loan granted to Ms. Nguyen Huyen Chau under a loan agreement dated 15 December 2025, with a principal amount of VND 8 billion, a loan term of six months, and an interest rate of 5.0% per annum. Both principal and interest are payable at maturity. The loan is secured by the land use rights and ownership of residential houses and other assets attached to land belonging to a third party.

(ii) These are term deposits at commercial banks in VND with original term from 6 to 12 months and have interest rate ranging from 4.6% to 9.5% per annum. As at 30 September 2026, the balance of the deposit was used as collateral for loans at banks (as detailed in Note 21) amounted to VND 60 billion.

(iii) CTG2232T2.02 bonds issued by Vietnam Joint Stock Commercial Bank for Industry and Trade: 100,000 bonds with a term of 10 years, issued on 1 November 2023 and bearing an interest rate adjustable in accordance with the issuer's notices. As at 8 October 2026, the Company had transferred all of these bonds.

(iv) CTG2131T2 bonds issued by Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank): 150,000 bonds with a term of 10 years, issued on 18 November 2021 and bearing an interest rate adjustable in accordance with the issuer's notices. The above long-term bond investment has been pledged as collateral for loan at Vietnam Joint Stock Commercial Bank for Industry and Trade.

7. INVESTMENTS IN ASSOCIATES

	30/09/2026			01/04/2026		
	Historical cost	Recoverable amount	Allowance	Historical cost	Recoverable amount	Allowance
	VND	VND	VND	VND	VND	VND
SIL Leasing JSC	69.240.000.000	69.240.000.000	-	69.240.000.000	69.240.000.000	-
	69.240.000.000	**69.240.000.000**	**-**	**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 TRADE RECEIVABLES

	30/09/2026		01/04/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
A&T Binh Duong Urban Development Investment JSC	127,962,320,757	-	234,883,629,587	-
Military Petrochemical JSC	148,559,384,563	-	147,583,553,361	-
Dong Do Peninsula Da Nang Co., Ltd	160,098,482,892	-	86,885,904,921	-
Quang Trung Group JSC	33,194,620,703	-	38,769,778,683	-
Xuan Loc Tho Co., Ltd	67,890,768,187	-	54,347,699,121	-
Thang Long Construction and Investment Development JSC	77,913,220,218	-	66,630,436,081	-
Xuan Thuy Trade and Services JSC	57,742,337,551	-	23,212,505,262	-
Others	303,843,635,256	-	245,232,580,899	-
Total	**977,204,770,127**	**-**	**897,546,087,915**	**-**

9. SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026		01/04/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
VCCONS JSC	138,245,026,922	-	78,120,084,209	-
CDC Mechanic and Electric JSC	48,380,847,224	-	10,190,913,715	-
Others	217,092,090,377	-	157,680,814,053	-
Total	**403,717,964,523**	**-**	**245,991,811,977**	**-**
In which: Advances to related parties (Details stated in Note 33)	*48,380,847,224*	-	*10,190,913,715*	-

10. OTHER RECEIVABLES

	30/09/2026		01/04/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	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 parties	*59,227,769*	-	*59,227,769*	-
- Advances to related parties	-	-	*48,015,000*	-
(Details stated in Note 33)				

11. INVENTORIES

	30/09/2026		01/04/2026	
	Cost	Allowance	Cost	Allowance
	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**	**-**

Details of work in process by project:

	30/09/2026	01/04/2026
	VND	VND
Riverside Apartment Complex Project - Han River, Da Nang	38,662,586,161	116,115,282,804
A&T Sky Garden Apartment Project	52,983,635,397	87,732,122,133
Building Complex Project: Office for Lease and Apartments for Sale at 28A Pham Hung	60,381,152,434	75,407,299,688
The Song Hong Housing and Agricultural Market Project	41,469,408,017	44,529,155,554
Construction Project of Structural Framework for the Mixed-Use Complex of Commercial Center, Office, Conference, and Residential for Sale - Xuan Thuy	8,252,351,285	37,529,433,654
Construction project for structural works and architectural finishing of the high-rise block and adjacent area	14,006,169,406	30,725,940,370
Urban Area and Commercial Services Project in Vinh Tan Ward, Vinh City	147,246,334,162	30,858,629,739
A&T Saigon Riverside Project	64,723,800,307	12,292,140,714
Commercial Centre, Office and Apartment Complex Project in Vinh Tuy	53,462,949,659	21,550,609,106
Others	158,422,896,222	140,429,984,182
Total	**639,611,283,050**	**597,170,597,944**

12. DEFERRED EXPENSES

	30/09/2026 VND	01/04/2026 VND
Short-term	**1,806,969,489**	**5,727,774,063**
Tools and supplies	1,590,533,147	5,527,121,611
Others	216,436,342	200,652,452
Long-term	**8,738,004,341**	**4,280,320,431**
Tools and supplies	7,127,138,242	2,417,367,585
Asset repair expenses	1,421,606,516	1,689,243,081
Others	189,259,583	173,709,765
Total	**10,544,973,830**	**10,008,094,494**

13. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer softwares VND	Total VND
COST			
Opening balance	**8,215,898,759**	**1,475,000,000**	**9,690,898,759**
Closing balance	**8,215,898,759**	**1,475,000,000**	**9,690,898,759**
ACCUMULATED DEPRECIATION			
Opening balance	**-**	**442,072,600**	**442,072,600**
Amortisation	-	147,500,004	147,500,004
Closing balance	**-**	**589,572,604**	**589,572,604**
NET BOOK VALUE			
Opening balance	**8,215,898,759**	**1,032,927,400**	**9,248,826,159**
Closing balance	**8,215,898,759**	**885,427,396**	**9,101,326,155**
Residual value of intangible fixed assets mortgaged for bank loans	*8,215,898,759*	-	*8,215,898,759*

14. CONSTRUCTION IN PROGRESS

	30/09/2026 VND	01/04/2026 VND
Purchase of fixed assets	5,138,888,889	-
Software costs	280,500,000	280,500,000
Total	**5,419,388,889**	**280,500,000**

15. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
Opening balance	**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
Closing balance	**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						
Opening balance	**9,295,740,505**	**11,256,257,674**	**19,120,454,643**	**782,734,980**	**585,321,074**	**41,040,508,876**
Charge for the period	1,160,153,424	1,299,988,438	1,640,366,627	76,447,356	286,914,810	4,463,870,655
Closing balance	**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						
Opening balance	**48,755,680,019**	**14,137,833,235**	**8,919,872,084**	**352,795,004**	**881,178,926**	**73,047,359,268**
Closing balance	**47,595,526,595**	**16,303,770,723**	**7,279,505,457**	**352,032,648**	**926,264,116**	**72,457,099,539**
Cost of tangible fixed assets fully depriciated but still in use	-	*9,426,818,181*	*7,719,256,182*	*622,494,456*	-	*17,768,568,819*
Residual value of tangible fixed assets mortgaged for bank loans	*47,595,526,595*	-	*6,652,424,170*	-	-	*54,247,950,765*

16. TRADE PAYABLE

	30/09/2026	01/04/2026
	VND	VND
Short-term	**495,961,039,325**	**472,495,709,043**
CDC Mechanic and Electric JSC	44,322,001,866	19,052,111,539
MeKong No.1 Construction Investment JSC	15,534,595,675	9,201,980,751
Ngoc Khanh Trading And Services Co.,Ltd	31,338,039,778	62,278,853,505
Tin Phuc Viet Nam JSC	38,222,319,279	26,991,233,916
Huong Kinh Manufacturing and Trading JSC	27,986,344,630	8,865,398,986
Others	338,557,738,097	346,106,130,346
Long-term	**46,541,075,802**	**37,081,590,086**
CDC Mechanic and Electric JSC	-	4,701,777,471
CDC Infrastructure Investment and Construction JSC	5,678,310,374	-
Thang Long Elevator Equiment Group Co., Ltd	4,055,940,655	3,610,365,905
Alpha Construction and Trading JSC	912,022,485	4,691,233,903
Others	35,894,802,288	24,078,212,807
Total	**542,502,115,127**	**509,577,299,129**
In which:		
- Short-term trade payable for related parties	*44,322,001,866*	*19,052,111,539*
- Long-term trade payable for related parties	-	*4,701,777,471*
(Details stated in Note 33)		

17. SHORT-TERM ADVANCE FROM CUSTOMERS

	30/09/2026	01/04/2026
	VND	VND
Thang Long Construction And Investment Development JSC	31,802,973,031	50,480,539,746
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
A&T Thuan An Urban Development Investment JSC	80,376,637,513	95,079,602,532
Military Petrochemical JSC	262,256,746,578	81,315,293,556
Dong Do Peninsula Da Nang Co,. Ltd	116,796,972,723	136,498,472,178
Others	160,556,251,612	112,375,142,805
Total	**800,873,638,449**	**617,431,187,718**

18. TAXES AND AMOUNTS PAYABLE TO STATE BUDGET

	01/04/2026	Payable during the period	Paid during the period	30/09/2026
	VND	VND	VND	VND
Value added tax	283,463,598	2,326,011,095	1,032,198,462	1,577,276,231
Corporate income tax	5,007,533,450	5,741,776,793	5,878,500,973	4,870,809,270
Personal income tax	135,480,416	1,224,351,330	783,853,218	575,978,528
Others	-	513,715,051	513,715,051	-
Total	**5,426,477,464**	**9,805,854,269**	**8,208,267,704**	**7,024,064,029**

19. SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/04/2026
	VND	VND
Construction project accrued expense	10,282,796,040	3,367,520,004
Accrued interest	1,227,576,165	1,415,746,772
Others	150,670,484	320,670,484
Total	**11,661,042,689**	**5,103,937,260**
In which: Accrued expense to related parties (Details stated in Note 33)	*597,688,329*	*1,818,273,985*

20. SHORT-TERM OTHER PAYABLES

	30/09/2026	01/04/2026
	VND	VND
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	**5,519,653,413**	**3,046,823,138**
In which: Other payables to related parties (Details stated in Note 33)	*66,781,316*	*25,295,000*

21. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	01/04/2026	Increase	Decrease	30/09/2026
	VND	VND	VND	VND
Short-term loans	**813,453,380,787**	**886,259,925,471**	**995,803,918,029**	**703,909,388,229**
Military Commercial Joint Stock Bank - Dien Bien Phu Branch (1)	400,583,861,469	488,558,630,767	469,495,249,110	419,647,243,126
Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch (2)	221,117,413,783	179,383,581,208	260,079,044,735	140,421,950,256
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Xuan Branch (3)	109,265,526,686	118,747,814,591	126,822,832,532	101,190,508,745
Vietnam Technological and Commercial Joint Stock Bank - Dong Do Branch (4)	75,831,224,723	83,913,598,899	121,118,426,074	38,626,397,548
Personal loans	5,300,000,000	15,200,000,000	17,500,000,000	3,000,000,000
Current portion of long-term loans	***1,355,354,126***	***456,300,006***	***788,365,578***	***1,023,288,554***
Shinhan Bank Vietnam Limited - Ha Noi Branch (5)	936,754,118	247,000,002	579,065,574	604,688,546
Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch (6)	418,600,008	209,300,004	209,300,004	418,600,008
Long-term loans	**2,939,516,641**	**-**	**456,300,006**	**2,483,216,635**
Shinhan Bank Vietnam Limited - Ha Noi Branch (5)	2,346,499,987	-	247,000,002	2,099,499,985
Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch (6)	593,016,654	-	209,300,004	383,716,650
Total	**816,392,897,428**	**886,259,925,471**	**996,260,218,035**	**706,392,604,864**

Long-term loan repayment schedule:

	30/09/2026	01/04/2026
	VND	VND
Within 1 year	1,023,288,554	1,355,354,126
In the second year to fifth year	2,483,216,635	2,939,516,641
Over five years	-	-
Total	**3,506,505,189**	**4,294,870,767**

Details of the Company's loans as at 30 September 2026 are as follows:

	Bank	Loans contract	Credit limit/ Loan amount	Loans purpose	Term	Interest rate for the period	Collateral
(1)	Military Commercial Joint Stock Bank - Dien Bien Phu Branch	No. 365066.25.051.895193. TD dated 29 December 2025	VND 450 billion	Serving construction business activities	Limit period is until 10 December 2026. Loan term according to each debt receipt, maximum not exceeding 9 months.	6.8% - 9.0%	Deposit contracts and and use rights and ownership of assets attached to land at the Company's head office (B-TT08-22)
(2)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch	No. 001/2026-HĐCVHM/NHCT322-0105283073 dated 26 August 2026	VND 400 billion	Supplement working capital and performance guarantee for the project implemetation	The limit is granted until 26 August 2027. Loan term depends on each debt receipt, maximum 6 months.	5.0% - 8.7%	Including receivables arising from construction contracts; Vietinbank bonds and land use rights and ownership of assets attached to land at the Company's head office (B-TT08-18) and deposit contracts.
(3)	Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Xuan Branch	No. 01/2026/6436814/HĐTD dated 30 September 2026	VND 300 billion	Supplement working capital, issue guarantees and L/C	The limit is granted until 31 August 2027. Loan term depends on each debt receipt, not exceeding 12 months.	6.5% - 9.0%	Land use rights and ownership of assets attached to land at the Company's head office (B-TT08-20).

	Bank	Loans contract	Credit limit/ Loan amount	Loans purpose	Term	Interest rate for the period	Collateral
(4)	Vietnam Technological and Commercial Joint Stock Bank - Dong Do Branch	No. DDA20242325470/HDTD dated 28 October 2024 and Appendix No. DDA20242325470/HDTD/PLHM-3930030 dated 02 December 2025	VND 150 billion	Supplement working capital	The limit is granted until 02 December 2026. Loan term depends on each debt receipt, not exceeding 6 months.	5.5% - 9.07%	Deposit contract and land use rights and ownership of assets attached to land at the Company's head office (B-TT08-24).
(5)	Shinhan Bank Vietnam Limited - Ha Noi Branch	801700187129 dated 05 November 2021	VND 3.376 billion	Purchase Luxus car	5 years	7.50%	Lexus car bearing license plate number 30H-234.73
		801700231701 dated 18 December 2023	VND 3.952 billion	Purchase Luxus car	8 years	8.40%	Lexus car bearing license plate number 30K-613.89
(6)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch	No. 01/2025-HĐCVDADT/NHCT322-CDC dated 26 August 2025	VND 1.255 billion	Purchase New Kia Carnival 1.6 HEV Signature 7s car	36 months	5.80%	New Kia Carnival car

22. OWNERS' EQUITY

	Owner's equity	Share premium	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND	VND
Balance 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 for the year	-	-	-	41,756,181,898	41,756,181,898
Stock dividends paid	8,049,870,000	-	-	(8,049,870,000)	-
Fund allocation	-	-	845,769,960	(2,114,424,900)	(1,268,654,940)
Cash dividends paid	-	-	-	(8,050,000,000)	(8,050,000,000)
Balance 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 for the period	-	-	-	17,981,750,648	17,981,750,648
Fund allocation (i)	-	-	835,123,637	(2,087,809,092)	(1,252,685,455)
Additional corporate income tax for prior years (ii)	-	-	-	(870,967,523)	(870,967,523)
Balance 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**

(i) According to the Resolution of the Annual General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ dated 02 August 2026, the profit after tax for 2025 of the Company was distributed as follows: appropriation to the development investment fund with the amount of VND 835,123,637 appropriation to the bonus and welfare fund with the amount of VND 1,252,685,455 and a stock dividend distribution at the rate of 4% of the par value.

In implementation of the Resolution of the General Meeting of Shareholders, the Board of Directors issued Resolution No. 09/2026/NQ-HĐQT dated 5 October 2026 approving the implementation of a plan to issue shares for dividend payments, with the issuance expected to be completed within six months from the date of approval by the General Meeting of Shareholders and subject to approval by the State Securities Commission, and Resolution No. 11/2026/NQ-HĐQT dated 22 October 2026 approving 5 November 2026 as the record date for shareholders entitled to receive the 2025 share dividend. As at the date of preparation of these interim financial statements, the Company is carrying out the relevant procedures to implement the share dividend distribution in accordance with the approved plan.

(ii) Additional corporate income tax for prior years paid pursuant to the Tax Minutes dated 15 May 2026 issued by the Tax Department.

Owner's equity details

	30/09/2026		01/04/2026	
	Contributed capital	Ratio	Contributed capital	Ratio
	VND	%	VND	%
CDC Holding Joint Stock Company	76,500,000,000	18.63	76,500,000,000	18.63
Mr. Nguyen Tien Dat	98,358,600,000	23.96	98,358,600,000	23.96
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
Ms. 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**	**410,549,870,000**	**100**

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
- Increase during the period	-	-
- Decrease during the period	-	-
- Closing balance	410,549,870,000	402,500,000,000
Declared dividend, earning	-	-

Shares

	30/09/2026	01/04/2026
Authorised shares	**41,054,987**	**41,054,987**
Issued shares	**41,054,987**	**41,054,987**
- Common shares	*41,054,987*	*41,054,987*
Repurchased shares (treasury shares)	-	-
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

23. OFF- STATEMENT OF FINANCIAL POSITION ITEMS

	30/09/2026	01/04/2026
	VND	VND
Bad debt written off	**1,459,624,642**	**1,459,624,642**
Van Tuong Fire Protection and Commercial Co.,Ltd	1,459,624,642	1,459,624,642

24. REVENUE FROM GOOD SOLD AND SERVICES RENDERED

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Revenue from goods sold	2,946,587,541	261,112,457,842
Revenue from construction	1,071,452,004,683	879,220,089,084
Revenue from service rendered	4,282,340,000	3,483,840,000
Total	**1,078,680,932,224**	**1,143,816,386,926**

25. COST OF SALES

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Cost of merchandise sold	2,911,517,717	256,561,821,310
Cost of construction	1,020,933,934,725	837,908,254,900
Cost of service rendered	1,213,348,788	705,216,915
Total	**1,025,058,801,230**	**1,095,175,293,125**

26. FINANCIAL INCOME

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Bank and loan interest, bond interest	24,436,891,640	9,145,179,762
Interest on late payments under the contract	1,571,433,559	2,608,997,491
Total	**26,008,325,199**	**11,754,177,253**

27. ADMINISTRATIVE EXPENSES

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Labor cost	19,076,506,479	15,237,420,551
Material and tools	842,044,233	771,068,905
Depreciation expense	3,059,627,053	3,089,242,354
Taxes, fees, and charges	-	1,435,949
Outsourced expense	3,673,423,630	3,741,958,340
Others	163,417,135	1,251,997,472
Total	**26,815,018,530**	**24,093,123,571**

28. OTHER INCOME

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Income from contractual penalty	3,154,091,360	-
Others	86,180,912	119,363,879
Total	**3,240,272,272**	**119,363,879**

29. OTHER EXPENSES

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Fines, late payment	720,033,313	25,164,499
Others	71,329,945	1,941,773
Total	**791,363,258**	**27,106,272**

30. PRODUCTION COSTS BY NATURE

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Material and consumables cost	499,084,773,289	318,923,823,477
Labor cost	58,793,109,519	49,922,187,722
Depreciation expense	4,611,370,659	3,888,674,702
Outsourced expense	528,222,796,622	584,858,657,768
Others	1,402,658,707	11,420,574,640
Total	**1,092,114,708,796**	**969,013,918,309**

31. CURRENT CORPORATE INCOME TAX EXPENSE

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Accounting profit before CIT	**22,852,559,918**	**26,036,416,795**
Adjustment for taxable income	**1,501,486,433**	**918,922,597**
- Add: Undeductible expense	*1,501,486,433*	*918,922,597*
Taxable income	**24,354,046,351**	**26,955,339,392**
Tax rate	20%	20%
Current corporate income tax expenses	**4,870,809,270**	**5,391,067,878**

32. EARNING PER SHARE

	From 01/04/2026 to 30/09/2026 VND	From 01/04/2025 to 30/09/2025 VND
Profit allocated to holders of ordinary shares	**17,981,750,648**	**20,645,348,917**
Welfare and bonus fund (*)	(1,252,685,455)	(1,268,654,940)
Profit used to calculate basic earning per share	**16,729,065,193**	**19,376,693,977**
Weighted average number of common shares during the period (**)	41,054,987	41,054,987
Earning per share	**407**	**472**

(*) The Company excludes the amount of bonus and welfare fund deductions according to the Resolution of the Annual General Meeting of Shareholders at the time the transaction occurs.

(**) The weighted average number of ordinary shares outstanding for the prior period has been retrospectively adjusted to reflect the increase in ordinary shares resulting from share dividend distributed by the Company in the prior year.

33. 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 JSC	Major shareholder, with same key management personnel
Mr. Nguyen Tien Dat	Major shareholder
Mr. Le Hong Linh	Major shareholder
SIL Leasing JSC	Association company
CDC Mechanic and Electric JSC	Entity with same key management personnel
CDC Nha Trang Investment JSC	Entity with same key management personnel
CDC Real Estate Investment JSC	Entity with same key management personnel
Binh Thuan Plastic Group JSC	Entity with same key management personnel (being a related party as at 02 August 2026)

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

Transactions with related parties:

	From 01/04/2026 to 30/09/2026 VND	From 01/04/2025 to 30/09/2025 VND
Purchase of goods and services	**33,833,518,580**	**18,098,634,372**
CDC Mechanic and Electric JSC	33,833,518,580	18,098,634,372
Contribute capital to associates	**-**	**2,740,000,000**
SIL Leasing JSC	-	2,740,000,000
Settlement of advances	**48,015,000**	**-**
Mr. Trinh Ngoc Thang	48,015,000	-

Remuneration of the Board of Directors and the Management

Name	Position	From 01/04/2026 to 30/09/2026 VND	From 01/04/2025 to 30/09/2025 VND
Mr. Ngo Tan Long	Chairman	547,200,000	468,300,001
Mr. Tran Van Truong	Vice chairman (Resigned on 28 August 2026); Member of the Board of Director; Deputy General Director (Appointed on 28 August 2026)	599,800,000	468,300,000
Mr. Tran Gia Nguyen Tri	Vice chairman (Resigned on 02 August 2026)	-	78,200,000
Ms. Dang Thanh Trang	Member of the Board of Director; General Director	718,200,000	591,700,000
Mr. Le Van Quang	Member of the Board of Director (Appointed on 02 August 2026)	-	-
Mr. Ngo Quy Nham	Independent member of the Board of Director	-	-
Mr. Mai Dinh Chat	Deputy General Director	603,000,000	401,500,000
Mr. Nguyen Khac Thinh	Deputy General Director (Resigned on 18 March 2026)	-	401,500,000
Mr. Nguyen Van Linh	Deputy General Director	525,000,000	401,500,000
Mr. Nguyen Huu Bang	Deputy General Director (Resigned on 24 June 2025)	-	75,000,000
Mr. Nguyen Van Tien	Deputy General Director (Appointed on 08 August 2025)	-	-
Mr. Trinh Ngoc Thang	Deputy General Director (Appointed on 18 March 2026)	525,000,000	-
Mr. Phan Trung Thanh	Deputy General Director (Appointed on 12 August 2026)	114,988,918	-
Total		**3,633,188,918**	**2,886,000,001**

Balances with related parties:

	30/09/2026 VND	01/04/2026 VND
Other short-term receivables		
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
Short-term other payables	**-**	**25,295,000**
Mr. Trinh Ngoc Thang	-	25,295,000
Dividends and profit payable	**1,350,000,000**	**1,690,000,000**
CDC Holding JSC	1,350,000,000	1,690,000,000

	30/09/2026	01/04/2026
	VND	VND
CDC Mechanic and Electric JSC		
- Short-term trade accounts payable	44,322,001,866	19,052,111,539
- Long-term trade accounts payable	-	4,701,777,471
- Short-term advances to suppliers	48,380,847,224	10,190,913,715
- Short-term accrued expenses	597,688,329	1,818,273,985

34. OTHER INFORMATION

	From 01/04/2026 to 30/09/2026	From 01/04/2025 to 30/09/2025
	VND	VND
Remuneration of the Supervisory Board	-	-
Total	-	-

35. BUSINESS AND GEOGRAPHICAL SEGMENT

The Company's principal activity is construction. Revenue from other activities accounts for a very small proportion of total revenue in the period from 01 April 2026 to 30 September 2026. Revenue and cost of goods sold and business line are presented in Note to the financial statements. From a geographical perspective, the Company operates solely within the territory of Vietnam. Accordingly, the Board of Directors and Board of Management has evaluated and determined that not preparing and presenting segment reports by business area and geographical region in the period from 01 April 2026 to 30 September 2026, is in accordance with the provisions of Vietnam Accounting Standard No. 28 "Segment Reporting" and is consistent with the current business situation of the Company.

36. SUBSEQUENT EVENTS

As stated in Note 21, the Board of Directors of the Company issued Resolution No. 09/2026/NQ-HĐQT dated 05 October 2026 approving the implementation of a plan to issue shares for dividend payment to shareholders at a rate of 4% of the charter capital and Resolution No. 11/2026/NQ-HĐQT dated 22 October 2026 approving 05 November 2026 as the record date for shareholders entitled to receive the 2025 share dividend. The Company is undertaking relevant procedures and actions to carry out the aforementioned dividend payment plan.

Except for the matter described above, no significant events occurring after balance sheet date affecting the financial position and operations of the Company that requires adjustments or disclosures on the interim financial statements for the period from 01 April 2026 to 30 September 2026.

37. COMPARATIVE FIGURES

The comparative figures on statement of financial position are taken from the audited balance sheet as at 31 March 2026. The comparative figures on the interim income statement and the interim cash flow statement are the figures on the reviewed interim financial statement for the period from 01 April 2025 to 30 September 2025.

Certain items in the interim statement of financial position as at 01 April 2026 have also been restated according to the guidance at the Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance. Details are as follows:

ITEMS	Codes	01/04/2026 Restated VND	31/03/2026 VND	Difference 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)
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)

(*) The item is no longer presented in accordance with the guidelines in Circular No. 99/2025/TT-BTC.

Approved, 12 November 2026

Preparer	Chief Accountant	General Director
Tran Anh Cong	Nguyen Thi Thuy	Dang Thanh Trang