

Design And Construction Joint-Stock Company No 1

No: 107/2026/LV-DCF

SOCIALIST REPUBLIC OF VIETNAM

Independence - Liberty - Happiness

Ho Chi Minh City, 04 June 2026

Attention: - State Securities Commission Of Vietnam  
- Hanoi Stock Exchange  
- Shareholders of Design And Construction Joint-Stock Company No 1

**Subject: Announcement on the Correction of Information in the Consolidated Financial Statements for the year ended December 31, 2025 of Design And Construction Joint-Stock Company No 1**

The consolidated financial statements of Design And Construction Joint-Stock Company No 1 for the year ended 31 December 2025, dated 11 March 2026, have been audited. However, the disclosures presented in Note VII.2.1 on page 43 (Related Parties) and Note VII.2.2 on pages 44 and 45 (Related Party Transactions) were not fully appropriate. Therefore, we hereby provide the following correction and restatement of the relevant information:

- The information previously disclosed is as follows:

#### 2.1 List of related parties

Related parties	Relationship
T.H.L Company Limited	Shareholder
Hoang Vu General Service - Trading - Import - Export Manufacturing Company Ltd	Shareholder
Era Development And Construction Investment Company Limited	Related parties to major shareholders
Eras Da Lat Investment Joint Stock Company	Related parties to the Chairman of the Board of Directors
High Rise Sai Gon Investment Corporation	Related parties to the Chairman of the Board of Directors
Phuc An Gia Real Estate Investment Limited Liability Company	Related parties to the Chairman of the Board of Directors
Eco Grand Land Development And Investment Company Limited	Related parties to the Chairman of the Board of Directors
Green View Development And Investment Company Limited	Related parties to members of the Board of Directors
Phan Thiet Homeland Beach Company Limited	Related parties to the Head of the Supervisory Board
New Era Cold Storage Joint Stock Company	Related parties to members of the Supervisory Board
Mr. Pham Hung Cuong	Chairman of the Board of Directors
Mr. Nguyen Minh Tam	General Director, Members of the Board of Directors
Mr. Chu Quang Huan	Deputy General Director, Vice Chairman of the Board of Directors
Mr. Le Thanh Tung	Chief Financial Officer
Mr. Duong Dinh Tam	Chief accountant
Mr. Le Nhat Truong	Key management personnel
Mr. Duong Duy Khoa	Key management personnel



Key management personnel and related individuals include: Members of the Board of Directors, the Board of Management, Board of Supervisors, the Chief Accountant, and close family members of these individuals.

## 2.2 Transactions with related parties

During the year, the Company entered into transactions with related parties. The main transactions (excluding VAT) are as follows:

Related parties	Transaction details	Transaction value (VND)	
		Current year	Previous year
Era Development And Construction Investment Company Limited	Construction revenue	64.709.144.315	427.054.890
Eras Da Lat Investment Joint Stock Company	Construction revenue	6.706.760.312	14.441.603.001
High Rise Sai Gon Investment Corporation	Office leasing revenue, electricity,	-	123.002.579
Phuc An Gia Real Estate Investment Limited Liability Company	Construction revenue	299.316.426.741	55.330.968.913
Eco Grand Land Development And Investment Company Limited	Construction revenue	19.073.416.222	-
Green View Development And Investment Company Limited	Construction revenue	31.883.615.792	-
Phan Thiet Homeland Beach Company Limited	Construction revenue	113.114.122.220	137.640.524.586
New Era Cold Storage Joint Stock Company	Construction revenue	179.628.314.674	175.408.111.907
	Electricity and water expenses for the	234.720.938	223.290.061
	Purchase of tools and equipment	23.310.000	-
Mr. Pham Hung Cuong	Capital contribution	25.000.000.000	-
Mr. Nguyen Minh Tam	Capital contribution	25.000.000.000	-
Mr. Chu Quang Huan	Capital contribution	20.000.000.000	-
Mr. Le Thanh Tung	Capital contribution	10.000.000.000	-
Mr. Duong Dinh Tam	Capital contribution	10.000.000.000	-
Mr. Le Nhat Truong	Capital contribution	5.000.000.000	-
Mr. Duong Duy Khoa	Capital contribution	5.000.000.000	-

As of the end of the accounting period, the outstanding amounts with related parties are as follow

Related parties	Ending balance	Beginning balance
<b>Accounts receivable (note V.3)</b>	<b>83.887.165.111</b>	<b>114.151.884.597</b>
Era Development And Construction Investment Company Limited	22.972.790.795	46.121.928
Eras Da Lat Investment Joint Stock Company	2.536.280.346	4.570.813.725
Phuc An Gia Real Estate Investment Limited Liability Company	-	47.457.446.426
Green View Development And Investment Company Limited	14.262.964.844	-
Phan Thiet Homeland Beach Company Limited	17.455.748.836	24.560.669.942
New Era Cold Storage Joint Stock Company	26.659.380.290	37.516.832.576



<b>Other receivables (note V.5)</b>	<b>315.000.000.000</b>	<b>315.000.000.000</b>
Era Development And Construction Investment Company Limited	160.000.000.000	160.000.000.000
Green View Development And Investment Company Limited	155.000.000.000	155.000.000.000
<b>Accounts payable (note V.14)</b>	<b>-</b>	<b>24.261.278</b>
New Era Cold Storage Joint Stock Company	-	24.261.278
<b>Advances from customers (note V.15)</b>	<b>61.482.521.502</b>	<b>9.376.263.981</b>
Green View Development And Investment Company Limited	-	9.376.263.981
Eco Grand Land Development And Investment Company Limited	39.400.710.480	-
Phuc An Gia Real Estate Investment Limited Liability Company	21.880.108.803	-
T.H.L Company Limited	201.702.219	-

- The corrected information is as follows:

## 2.1 List of related parties

<b>Related parties</b>	<b>Relationship</b>
T.H.L Company Limited	Shareholder
Hoang Vu General Service - Trading - Import - Export Manufacturing Company Ltd	Shareholder
Decofi - Hoang An Construction Company Limited	Subsidiary
Era Development And Construction Investment Company Limited	Related parties to major shareholders (to 06/05/2025)
Eras Da Lat Investment Joint Stock Company	Related parties to the Chairman of the Board of Directors (to 06/01/2025)
High Rise Sai Gon Investment Corporation	Related parties to the Chairman of the Board of Directors (to 14/03/2025)
Phuc An Gia Real Estate Investment Limited Liability Company	Related parties to the Chairman of the Board of Directors (to 14/03/2025)
Eco Grand Land Development And Investment Company Limited	Related parties to the Chairman of the Board of Directors (to 27/03/2025)
Green View Development And Investment Company Limited	Related parties to members of the Board of Directors
Phan Thiet Homeland Beach Company Limited	Related parties to the Head of the Supervisory Board
New Era Cold Storage Joint Stock Company	Related parties to members of the Supervisory Board
Mr. Pham Hung Cuong	Chairman of the Board of Directors
Mr. Nguyen Minh Tam	General Director, Members of the Board of Directors
Mr. Chu Quang Huan	Deputy General Director, Vice Chairman of the Board of Directors
Mr. Le Thanh Tung	Chief Financial Officer
Mr. Duong Dinh Tam	Chief accountant
Mr. Le Nhat Truong	Key management personnel
Mr. Duong Duy Khoa	Key management personnel

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## 2.2 Transactions with related parties

During the year, the Company entered into transactions with related parties. The main transactions (excluding VAT) are as follows:

Related parties	Transaction details	Transaction value (VND)	
		Current year	Previous year
Era Development And Construction Investment Company Limited	Construction revenue	12.827.416.779	427.054.890
Eras Da Lat Investment Joint Stock Company	Construction revenue	-	14.441.603.001
High Rise Sai Gon Investment Corporation	Office leasing revenue, electricity,	-	123.002.579
Phuc An Gia Real Estate Investment Limited Liability Company	Construction revenue	47.343.570.464	55.330.968.913
	Electricity and water expenses	462.749.438	-
Green View Development And Investment Company Limited	Construction revenue	31.883.615.792	-
Phan Thiet Homeland Beach Company Limited	Construction revenue	113.114.122.220	137.640.524.586
New Era Cold Storage Joint Stock Company	Construction revenue	179.628.314.674	175.408.111.907
	Electricity and water expenses for the	234.720.938	223.290.061
	Purchase of tools and equipment	23.310.000	-
Mr. Pham Hung Cuong	Capital contribution	25.000.000.000	-
Mr. Nguyen Minh Tam	Capital contribution	25.000.000.000	-
Mr. Chu Quang Huan	Capital contribution	20.000.000.000	-
Mr. Le Thanh Tung	Capital contribution	10.000.000.000	-
Mr. Duong Dinh Tam	Capital contribution	10.000.000.000	-
Mr. Le Nhat Truong	Capital contribution	5.000.000.000	-
Mr. Duong Duy Khoa	Capital contribution	5.000.000.000	-

As of the end of the accounting period, the outstanding amounts with related parties are as follow

Related parties	Ending balance	Beginning balance
<b>Accounts receivable (note V.3)</b>	<b>58.378.093.970</b>	<b>114.151.884.597</b>
Era Development And Construction Investment Company Limited		46.121.928
Eras Da Lat Investment Joint Stock Company		4.570.813.725
Phuc An Gia Real Estate Investment Limited Liability Company		47.457.446.426
Green View Development And Investment Company Limited	14.262.964.844	-
Phan Thiet Homeland Beach Company Limited	17.455.748.836	24.560.669.942
New Era Cold Storage Joint Stock Company	26.659.380.290	37.516.832.576



<b>Other receivables (note V.5)</b>	<b>155.000.000.000</b>	<b>315.000.000.000</b>
Era Development And Construction Investment Company Limited		160.000.000.000
Green View Development And Investment Company Limited	155.000.000.000	155.000.000.000
<b>Accounts payable (note V.14)</b>	<b>25.641.000</b>	<b>24.261.278</b>
New Era Cold Storage Joint Stock Company	25.641.000	24.261.278
<b>Advances from customers (note V.15)</b>	<b>201.702.219</b>	<b>9.376.263.981</b>
Green View Development And Investment Company Limited	-	9.376.263.981
T.H.L Company Limited	201.702.219	

By this letter, we would like to inform the Commission, the Stock Exchange, and our Shareholders of the corrected information relating to the presentation in the audited Consolidated Financial Statements for the year ended December 31, 2025 of Design And Construction Joint-Stock Company No 1, dated March 11, 2026. This letter should be attached to and read in conjunction with the Consolidated Financial Statements for the year ended December 31, 2025 of Design And Construction Joint-Stock Company No 1, dated March 11, 2026.

The above correction does not affect any other figures or items presented in the previously issued Financial Statements.

Yours sincerely,

Confirmation by NVA Auditing Company Limited  
Deputy General Director



Le Hong Dao

Design And Construction Joint-Stock Company No 1  
General Director



Nguyen Minh Tam

