

No: 260828.07 /CBTT-TEDI

Ha Noi, August 28, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance, guiding the disclosure of information on the securities market, Transport Engineering Design Incorporated has disclosed the six – month financial statements (FSC) for 2026 with the Hanoi Stock Exchange as follows:

1. Organization Name: Transport Engineering Design Incorporated

- Stock Code: TED;
- Contact Address: No. 278 Ton Duc Thang, Dong Da, Hanoi City;
- Phone: (+84.24) 38514431; Fax: (+84.24) 38514980;
- Email: hoidongquantri@gmail.com; Website: tedi.vn

2. Information disclosure content:

- The six- month Financial Statements for 2026

☐ Separate Financial Statements (The listed organization has no subsidiaries and the higher-level accounting entity has subordinate units)

☒ Consolidated Financial Statements (The listed organization has subsidiaries)

☐ Separate Financial Statements (The listed organization has subsidiaries)

☐ Consolidated financial statements (listed organization with a subsidiary accounting unit under its own accounting structure).

- The cases that require an explanation of the reasons:

- + The audit organization expresses a non-unqualified opinion on the financial statements (the financial statements of 2026 have been audited).

☐ Yes

☒ No

Clarification document in case of selecting yes:

☐ Yes

☐ No

- + The after-tax profit in the reporting period has a discrepancy of 5% or more before and after the audit, changing from a loss to a profit or vice versa (the financial statements of 2026 have been audited).

☐ Yes

☒ No

Clarification document in case of selecting yes:

☐

Yes

☐

No

- + The net profit after corporate income tax in the income statement for the reporting period has changed by 10% or more compared to the same period of the previous year.

☒

Yes

☐

No

Clarification document in case of selecting yes:

☒

Yes

☐

No

- + Do the after-tax profit in the reporting period incur a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa?

☐

Yes

☒

No

Clarification document in case of selecting yes:

☐

Yes

☐

No

This information was published on the Company's website on August 28., 2026 at the following link: <https://tedi.vn/quan-he-co-dong/cong-bo-thong-tin/>.

We hereby commit that the information published above is true and accurate, and we take full responsibility before the law for the content of the information published.

Recipient:

- As above;
- Stored at the information disclosure team.

Attached documents:

- Financial statements;
- Clarification document.

ORGANIZATION REPRESENTATIVE 



Dao Ngoc Vinh
General director

**TỔNG CÔNG TY TƯ VẤN THIẾT KẾ
GIAO THÔNG VẬN TẢI - CTCP**

**TRANSPORT ENGINEERING
DESIGN INCORPORATED**

Số: 260828.05 /TEDI-CBTT
No.: 260828.05 /TEDI-CBTT

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc**

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Hà Nội, ngày 28 tháng 8 năm 2026
Ha Noi, day 28 month 8 year 2026

CÔNG BỐ THÔNG TIN/INFORMATION DISCLOSURE

V/v: Báo cáo tài chính soát xét 6 tháng năm 2026 (Báo cáo tài chính hợp nhất)
Sub: Reviewed Financial Report for 6 months of 2026 (Consolidated Financial Report)

Kính gửi / To: - Ủy ban Chứng khoán Nhà nước / *The State Securities Commission*;
- Sở Giao dịch chứng khoán Hà Nội / *Hanoi Stock Exchange*;
- TCT TVTK GTVT-CTCP / *Transport Engineering Design Incorporated*.

- Tên giao dịch/*Trading name*: Tổng công ty Tư vấn thiết kế Giao thông vận tải-CTCP / *Transport Engineering Design Incorporated*;
- Mã chứng khoán/*Securites code*: TED;
- Địa chỉ trụ sở chính/*Address of headoffice*: 278 Tôn Đức Thắng, Ô Chợ Dừa, Hà Nội/
278 Ton Duc Thang, O Cho Dua, Hanoi;
- Điện thoại/*Tel*: (84-24).38514431. Fax: (84-24).38514980. Email: *tedi.ctdc@gmail.com*.
- Website: *www.tedi.vn*;
- Người được ủy quyền công bố thông tin/*Persons authorized to disclose information*: Ông Nguyễn Công Tâm/Mr. *Nguyen Cong Tam*;
- Chức vụ tại công ty/*Position in the company*: Trưởng phòng Tổ chức cán bộ - Lao động/*Manager of Human Resource Department*;
- Loại thông tin công bố/*Type of Infomation*:
☐ 24h; ☐ 72h; ☐ Yêu cầu/*Request*; ☐ Bất thường/*Abnormal*; ☒ Định kỳ/*Periodic*

Nội dung công bố thông tin / Contents of information disclosure:

Báo cáo tài chính soát xét 6 tháng năm 2026 (Báo cáo tài chính hợp nhất) / *Reviewed Financial Report for 6 months of 2026 (Consolidated Financial Report)*

(Chi tiết đính kèm / *Details Attached*)

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thực và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby commit that the information disclosed above is true and take full responsibility to the law for the content of the disclosed information./*

Nơi nhận/Recipients:

- Như trên/As above;
- Lưu/Archived: VT, Tổ CBTT./

NGƯỜI ĐƯỢC ỦY QUYỀN CBTT



Interim Consolidated Financial Statements

TRANSPORT ENGINEERING DESIGN INC

For the period from 01 January 2026 to 30 June 2026
(Reviewed)



CONTENTS

	Page
Report of the Board of Management	02-03
Review report on Interim Financial Information	04
Reviewed Interim Consolidated Financial Statements	05-39
Interim Consolidated Statement of Financial position	05-06
Interim Consolidated Statement of Income	07
Interim Consolidated Statement of Cash Flows	08-09
Notes to the Interim Consolidated Financial Statements	10-39

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Transport Engineering Design Inc ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Transport Engineering Design Inc was established under the Business Registration Certificate No. 0100107839 dated 28 September 2010 and amendments issued by Hanoi Department of Planning and Investment (now Hanoi Department of Finance).

The Company's head office is located at No.278 Ton Duc Thang street, O Cho Dua ward, Hanoi.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mr. Pham Huu Son	Chairman
Mr. Dao Ngoc Vinh	Vice Chairman
Mr. Nhu Dinh Hoa	Member
Mr. Mutsuya Mori	Member
Mrs. Do Thi Phuong Lan	Member

Board of Management:

Mr. Dao Ngoc Vinh	General Director
Mr. Do Minh Dung	Deputy General Director
Mr. Nguyen Manh Ha	Deputy General Director
Mr. Doan Van Thang	Deputy General Director
Mr. Tran Quoc Bao	Deputy General Director

Board of Supervision:

Mr. Ngo Pham Duc Trinh	Head of the Board	Appointed on 08 May 2026
Mrs. Pham Thi Lan Huong	Head of the Board	Resigned on 08 May 2026
Mr. Phan Le Binh	Member	
Mr. Ngo Nam Ha	Member	

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Consolidated Financial Statements is Mr. Dao Ngoc Vinh - General Director.

AUDITORS

The auditors of AASC Limited have taken the review of Interim Consolidated Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

- ▶ Establish and maintain an internal control system which is determined necessary by the Board of General Directors and Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- ▶ Select suitable accounting policies and then apply them consistently;
- ▶ Make judgments and estimates that are reasonable and prudent;
- ▶ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- ▶ Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Consolidated Financial Statements;
- ▶ Prepare the Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management



Đào Ngọc Vinh
General Director

Approved, 26 August 2026

No.: 260826.023/BCTC.FIS2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: The shareholders, the Board of Directors and the Board of Management
Transport Engineering Design Inc

We have reviewed the Interim Consolidated Financial Statements of Transport Engineering Design Inc prepared on 26 August 2026 from page 05 to page 39 including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash Flows and Notes to Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's Responsibility

The Board of Management is responsible for the preparation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Interim Consolidated 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 information 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 Standards on Auditing 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.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Transport Engineering Design Inc as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.



Do Manh Cuong
Deputy General Director
Registered Auditor No: 0744-2023-002-1

Hanoi, 26 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026	01/01/2026
			VND	VND
100	A. CURRENT ASSETS		2,121,534,339,624	1,665,906,451,610
110	I. Cash and cash equivalents	3	534,968,051,652	387,304,478,419
111	1. Cash		309,194,696,618	243,483,074,411
112	2. Cash equivalents		225,773,355,034	143,821,404,008
120	II. Short-term investment	4	327,959,111,698	137,996,460,187
123	1. Short-term held-to-maturity investments		329,649,222,365	139,686,570,854
124	2. Allowance for short-term impairment of held-to-maturity investments		(1,690,110,667)	(1,690,110,667)
130	III. Short-term receivables		888,766,793,654	779,746,632,998
131	1. Short-term trade receivables	5	662,296,839,362	686,163,027,157
132	2. Short-term prepayments to suppliers	6	137,671,669,760	86,175,060,095
135	3. Other short-term receivables	7	168,892,699,406	88,959,559,223
136	4. Allowance for short-term doubtful debts		(80,094,414,874)	(81,551,013,477)
140	IV. Inventories	8	353,696,156,141	355,313,678,650
141	1. Inventories		355,869,803,891	357,657,057,212
142	2. Allowance for decline of inventories		(2,173,647,750)	(2,343,378,562)
160	V. Other short-term assets		16,144,226,479	5,545,201,356
161	1. Short-term deferred expenses	9	8,063,545,085	841,317,471
162	2. Deductible VAT		1,834,069,967	2,157,084,686
163	3. Taxes and other receivables from State budget	13	2,997,144,933	2,546,799,199
165	4. Other current assets	10	3,249,466,494	-
200	B. NON-CURRENT ASSETS		97,264,704,587	87,914,677,646
220	I. Fixed assets		82,226,145,583	74,658,364,005
221	1. Tangible fixed assets	12	77,304,629,013	71,399,427,807
222	- Historical cost		280,656,083,795	269,885,181,971
223	- Accumulated depreciation		(203,351,454,782)	(198,485,754,164)
227	2. Intangible fixed assets	11	4,921,516,570	3,258,936,198
228	- Historical cost		23,317,100,053	20,961,360,053
229	- Accumulated amortisation		(18,395,583,483)	(17,702,423,855)
250	II. Long-term assets in progress		107,847,000	-
252	1. Construction in progress		107,847,000	-
270	III. Other long-term assets		14,930,712,004	13,256,313,641
271	1. Long-term deferred expenses	9	14,318,371,855	12,828,518,897
272	2. Deferred income tax assets	28	612,340,149	427,794,744
280	TOTAL ASSETS		2,218,799,044,211	1,753,821,129,256

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		1,793,076,080,611	1,341,623,448,670
310	I. Current liabilities		1,791,152,703,066	1,339,742,743,125
311	1. Short-term trade payables	15	103,630,885,142	101,157,586,907
312	2. Short-term prepayments from customers	16	943,493,457,987	636,752,722,122
313	3. Dividend and profit payables	17	47,571,027,785	2,062,815,493
314	3. Short-term taxes and other payables to State budget	13	21,751,921,602	39,617,764,482
315	4. Payables to employees		273,465,720,594	221,501,026,780
316	5. Short-term accrued expenses	18	154,139,501,179	66,091,653,030
318	6. Payables according to the progress of construction contracts		1,067,451,852	1,067,451,852
319	7. Short-term unearned revenue	19	28,577,862,528	27,595,278,543
320	8. Other short-term payables	20	171,406,432,013	206,358,412,112
321	9. Short-term borrowings and finance lease liabilities	14	5,677,544,449	13,042,406,833
323	10. Bonus and welfare funds		40,370,897,935	24,495,624,971
330	II. Non-current liabilities		1,923,377,545	1,880,705,545
337	1. Long-term unearned revenue		545,454,545	545,454,545
338	2. Other long-term payables	20	1,377,923,000	1,335,251,000
400	D. OWNER'S EQUITY	21	425,722,963,600	412,197,680,586
411	1. Contributed capital		125,000,000,000	125,000,000,000
411a	- Ordinary shares with voting rights		125,000,000,000	125,000,000,000
412	2. Share premium		815,232,000	815,232,000
414	3. Other capital		28,896,097,892	28,896,097,892
416	4. Differences upon asset revaluation		(9,876,529,675)	(9,876,529,675)
418	5. Development and investment funds		88,593,101	88,593,101
420	6. Retained earnings		188,477,506,237	166,425,916,404
420a	- Retained earnings accumulated to previous year		115,142,773,324	76,127,222,838
420b	- Retained earnings of the current period		73,334,732,913	90,298,693,566
429	7. Non-controlling interest		92,322,064,045	100,848,370,864
440	TOTAL CAPITAL		2,218,799,044,211	1,753,821,129,256


Vo Thu Thuy
Preparer

Approved, 26 August 2026


Tang Thi Thu Hien
Chief Accountant


Dao Ngoc Vinh
General Director



INTERIM CONSOLIDATED STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	This period VND	Previous period VND
01	1. Revenue from sales of goods and provision of services	23	1,245,010,143,336	896,545,472,217
02	2. Revenue deductions		2,468,108,157	1,244,105,878
10	3. Net revenue from sales of goods and provision of services		1,242,542,035,179	895,301,366,339
11	4. Cost of goods sold	24	947,204,939,041	693,594,057,396
20	5. Gross profit from sales of goods and provision of services		295,337,096,138	201,707,308,943
21	6. Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	25	14,582,159,219	4,217,990,102
23	8. Financial expenses		325,559,561	489,581,718
24	In which: Borrowing costs		318,243,302	466,639,945
25	9. Selling expenses		-	-
26	10. General administrative expenses	26	192,630,768,889	133,447,301,295
30	12. Net profit from operating activities		116,962,926,907	71,988,416,032
31	13. Other income		747,461,729	490,742,421
32	14. Other expenses		387,578,374	463,297,440
40	15. Other profit		359,883,355	27,444,981
50	16. Total net profit before tax		117,322,810,262	72,015,861,013
51	17. Current corporate income tax expense	27	24,033,908,393	14,562,303,132
52	18. Deferred corporate income tax expense	28	(184,545,405)	9,161,665
60	19. Profit after corporate income tax		93,473,447,274	57,444,396,216
61	20. Profit after tax attributable to owners of the parent		73,334,732,913	41,742,425,660
62	21. Profit after tax attributable to non-controlling interest		20,138,714,361	15,701,970,556
70	22. Basic earnings per share	29	5,867	3,339

Vo Thu Thuy
Preparer

Approved, 26 August 2026

Tang Thi Thu Hien
Chief Accountant



Đào Ngọc Vinh
General Director

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		117,322,810,262	72,015,861,013
	2. Adjustments for:			
02	Depreciation and amortization of fixed assets		7,528,772,624	7,084,760,162
03	Allowances and provisions		(1,626,329,415)	5,197,646,994
04	Exchange gains from retranslation of monetary items denominated in foreign		(153,827,192)	(210,787,871)
05	(Gains) from investment activities		(14,694,123,197)	(4,027,880,755)
06	Borrowing costs		318,243,302	466,639,945
08	3. Profit from operating activities before changes in working capital		108,695,546,384	80,526,239,488
09	(Increase) in receivables		(110,940,359,562)	(50,076,124,896)
10	Decrease in inventories		1,787,253,321	86,489,026,270
11	Increase in payables (excluding interest payables/CIT payables)		399,118,243,226	30,135,242,792
12	(Increase)/Decrease in deferred expenses		(8,712,080,572)	2,555,231,100
14	Borrowing costs paid		(370,018,302)	(481,395,728)
15	Corporate income tax paid		(26,239,784,792)	(7,823,766,116)
17	Other payments on operating activities		(17,636,427,246)	(10,743,002,443)
20	Net cash inflow from operating activities		345,702,372,457	130,581,450,467
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(16,104,054,988)	(8,828,211,564)
22	2. Proceeds from disposals of fixed assets and long-term assets		302,904,545	215,000,000
23	3. Loans and purchase of debt instruments from other entities		(223,300,000,000)	(31,400,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		40,240,657,534	2,200,000,000
27	5. Interest and dividend received		8,960,980,635	2,923,693,809
30	Net cash outflow from investing activities		(189,899,512,274)	(34,889,517,755)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

(Continued)

Code	ITEMS	Note	This period VND	Previous period VND
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	1. Proceeds from borrowings		5,422,481,734	19,104,514,630
34	2. Repayment of principals		(12,787,344,118)	(13,092,384,065)
36	3. Dividends or profits paid to owners		(928,251,758)	(232,491,533)
40	Net cash flow from financing activities		(8,293,114,142)	5,779,639,032
50	Net cash flows in the period		147,509,746,041	101,471,571,744
60	Cash and cash equivalents at beginning of the year	3	387,304,478,419	172,888,446,987
61	Effect of exchange rate fluctuations		153,827,192	210,787,871
70	Cash and cash equivalents at the end of the period	3	534,968,051,652	274,570,806,602



Vo Thu Thuy
Preparer

Approved, 26 August 2026



Tang Thi Thu Hien
Chief Accountant



Dao Ngoc Vinh
General Director



NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1. GENERAL INFORMATION

Form of ownership

Transport Engineering Design Inc was established under the Business Registration Certificate No. 0100107839 dated 28 September 2010 and amendments issued by Hanoi Department of Planning and Investment (now Hanoi Department of Finance).

The Company's head office is located at No. 278 Ton Duc Thang Street, O Cho Dua Ward, Hanoi.

The charter capital of the Company at 30 June 2026 is VND 125 billion, equivalent to 12,500,000 shares, par value per share is VND 10,000.

The number of employees of the Parent Company as at 30 June 2026 was 760 employees (as at 01 January 2026: 763 employees).

The number of employees of the Subsidiaries as at 30 June 2026 was 1,919 employees (as at 01 January 2026: 1,896 employees).

Business field

Main business activities of the Company include:

- ▶ Construction consultancy, design, supervision, relating technical assessment (bridge, tunnel; port - waterway construction; railway, etc.);
- ▶ Technical inspection and analysis, measurement of construction materials as well as indicators of geological, hydrological and environmental; transport, civil and industrial engineering works; Quality control, load testing of civil and industrial transportation engineering works.

The Company's structure

The Company's subsidiaries consolidated in the Interim Consolidated Financial Statements as at 30 June 2026 include:

<u>Subsidiaries</u>	<u>Address</u>	<u>Interest rate and Voting right</u>	<u>Business activities</u>
1. Bridge – Tunnel Engineering Consultant JSC	Hanoi	51.00%	Transport construction consultancy
2. Road and Bridge Engineering Consultants JSC	Hanoi	50.96%	Consulting construction, inspection and controlling quality of transport engineering
3. Highway Engineering Consultant JSC	Hanoi	51.00%	Transport construction consultancy
4. Port & Waterway Engineering Consultant JSC	Hanoi	51.00%	Port and waterway construction consultancy
5. Waterway Engineering Consultant JSC	Hanoi	51.60%	Transport construction consultancy
6. Geotechnical And Inspection Design Consultant JSC	Hanoi	66.66%	Consulting construction, inspection and controlling quality of transport engineering

<u>Subsidiaries</u>	<u>Address</u>	<u>Interest rate and Voting right</u>	<u>Business activities</u>
7. Transport Engineering Consultant No.2 JSC	Hanoi	51.00%	Transport construction consultancy
8. Transport Engineering Consultant JSC	Nghe An	87.32 %	Transport construction consultancy
9. Consultant Construction Transport Engineering No.5	Da Nang	51.00%	Transport construction consultancy
10. Asia Pacific Engineering Consultant Company	Hanoi	67.26%	Provide engineering consultant service

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No.202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No.43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No.202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 01 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 33 of the Consolidated Financial Statements.

2.4 Basis for preparation of the Consolidated Financial Statements

The Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01 January 2026 to 30 June 2026. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in the Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

Non-controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by owners.

2.5 Accounting estimates

The preparation of Interim Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements include:

- ▶ Allowance for bad debts;
- ▶ Allowance for devaluation of inventory;
- ▶ Estimated useful life of fixed assets;
- ▶ Classification and allowance of financial investments;
- ▶ Estimated income tax;
- ▶ Estimated allocation of deferred expenses.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at transaction date (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- ▶ For monetary items denominated in foreign currencies, applying the average transfer buying and selling exchange rate of the Bank for Investment and Development of Vietnam (BIDV)
- ▶ For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- ▶ For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasured.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.7 Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8 Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Allowance for devaluation of held-to-maturity investments is made at the end of the period based on their recoverability in accordance with statutory regulations.

2.9 Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. Receivables are classified as short-term and long-term in the consolidated financial statements based on the remaining term of the receivables at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating possible losses.

2.10 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using specific identification method.
Inventory is recorded by perpetual method.

The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.11 Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Consolidated Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

‣ Buildings, structures	05 – 50 years
‣ Machinery, equipment	03 – 20 years
‣ Transportation equipment	06 – 30 years
‣ Office equipment	03 – 10 years
‣ Other tangible fixed assets	04 – 25 years
‣ Computer software	03 – 08 years
‣ Other intangible fixed assets	02 – 20 years

2.12 Construction in progress

Construction in progress includes fixed assets which are being purchased and constructed as at the balance sheet date and are recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 Operating leases

Operating leases are fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.14 Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables. According to the terms of BCC, the Company receives a fixed annual profit share, irrespective of the contract's operating results, and recognizes property leasing revenue for the amount shared by the BCC when receiving an announcement from the BCC.

2.15 Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Tools and supplies include assets held by the Company for use in the ordinary course of business, with cost of each asset less than VND 30 million and therefore ineligible for recognition as fixed assets according to current regulations. Cost of tools and supplies is amortized on a straight-line basis over a period of 05 to 36 months.
- Major repair expenses are allocated on a straight-line basis over their useful lives from 24 to 36 months.

- ▶ Other deferred expenses are recognized at cost and allocated on a straight-line basis over their useful lives from 12 to 36 months.

2.16 Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Consolidated Financial Statements according to their remaining terms at the reporting date.

2.17 Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the resolution from the General Meeting of Shareholders, the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation

2.18 Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

2.19 Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.20 Accrued expenses

Accrued expenses include payables to suppliers for goods or services received or provided to customers during the reporting period, but the payments for such goods or services have not been made, and other payables such as accrued interest expenses, accrued subcontractor expenses based on construction works for which the work volume has been accepted and revenue has been recognized, resulting in the corresponding cost of goods sold being recorded, etc., which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.21 Deferred revenues

Deferred revenues include prepayments from customers for one or many accounting periods relating to asset leasing and other items of unearned revenue.

Deferred revenues are transferred to revenue from sale of goods and provision of services.

2.22 Owner's equity

Owner's equity is stated at the actual contributed capital of the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity)

Difference arising from asset revaluation shall be recorded when receiving decision of State on asset revaluation, or when carrying out the equitization of State-owned enterprises and other cases in accordance with legal regulations.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.23 Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:

Revenue from provision of services:

- ▶ The percentage of completion of the transaction at the Interim Consolidated Statement of Financial Position date can be measured reliably.

Financial income

Financial incomes include income from interest on bank deposits, dividends, profits distributed and gains from foreign exchange differences, which are recognized when there is a probability that the economic benefits associated with the transaction will flow to the Company and the amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend from capital contribution is established.

2.24 Revenue deductions

Revenue deductions from service provisions arising in the period are trade discounts.

Trade discount incurred in the same period of rendering of services are recorded as a decrease in revenue in the incurring period. In case services are rendered in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.25 Cost of goods sold

Cost of provision of services provided during the period is the total costs incurred for services provided to customers, which are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle.

2.26 Financial expenses

Items recorded into financial expenses comprise:

- ▶ Borrowing costs;
- ▶ Loss due to foreign exchange differences foreign currencies.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.27 Corporate income tax

a) *Deferred income tax asset*

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits.

Deferred income tax asset is determined based on prevailing corporate income tax rate, tax rates and tax laws enacted at the end of accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

b) *Current corporate income tax and deferred corporate income tax*

Current corporate income tax is determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax and deferred corporate income tax are not offset against each other.

c) *Current corporate income tax rate*

The Company is subject to corporate income tax of 20% for the period from 01 January 2026 to 30 June 2026 for the operating activities which has taxable income.

2.28 Basic earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and bonus for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.29 Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Consolidated Financial Statements, the Company consider the nature of the relationship, not just the legal form of the relationship.

2.30 Segment information

The Company's operating activities are mainly design consultancy, supervision consultancy for traffic works in the territory of Vietnam. As the total revenue from all sectors or from divisions of other fields accounts for a modest proportion of the total revenue, the Company does not prepare segment reports by business sector and geographic area.

3. Cash and cash equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	7,292,051,283	6,379,189,057
Demand deposits:	301,902,645,335	236,729,226,446
- Joint Stock Commercial Bank for Investment and Development of Vietnam	162,255,252,335	120,046,249,966
- Military Commercial Joint Stock Bank	78,615,563,320	49,448,472,979
- Vietnam Maritime Commercial Joint Stock Bank	14,676,240,040	30,698,694,146
- Others	46,355,589,640	36,535,809,355
Cash in transit	-	374,658,908
Cash equivalents (i)	225,773,355,034	143,821,404,008
	534,968,051,652	387,304,478,419

(i) Details of cash equivalents at the end of the accounting period are as follows:

	Currency	Term	Annual interest rate %	Value VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	01 - 03 months	2.1 - 4.75	150,100,000,000
Military Commercial Joint Stock Bank	VND	01 - 03 months	4.3 - 4.75	31,009,496,922
Other banks	VND	01 - 03 months	1.6 - 4.75	44,663,858,112
				225,773,355,034

4. Short-term financial investments

	30/06/2026		01/01/2026	
	Book value	Recoverable value	Allowance	Recoverable value
	VND	VND	VND	VND
Term deposits:				
- <i>Principal of term deposits (i)</i>	327,959,111,698	327,959,111,698	-	137,996,460,187
- <i>Accrued interest</i>	321,402,538,357	321,402,538,357	-	136,306,126,549
	6,556,573,341	6,556,573,341	-	1,690,333,638
Investment capital under BCC (ii)	1,690,110,667	-	(1,690,110,667)	-
				(1,690,110,667)
	329,649,222,365	327,959,111,698	(1,690,110,667)	137,996,460,187
				(1,690,110,667)

(i) Detailed information on held-to-maturity investments at the end of accounting period as follows:

	Currency	Term	Annual interest rate %	Value VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	06 - 13 months	4.0 – 10.5	58,132,337,618
Military Commercial Joint Stock Bank	VND	06 - 12 months	4.8 – 7.2	35,400,000,000
Vietnam Technological and Commercial Bank JSC	VND	06 months	7.3 – 8.0	110,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	06 months	7.0 – 8.0	65,000,000,000
Others	VND	06 - 12 months	4.0 – 10.5	52,870,200,739
				321,402,538,357

As at 30 June 2026, term deposits with a total value of VND 11 billion were pledged as collateral for loans (see Note 14 for details)

(ii) Financial investments are capital contributions to business cooperation with Construction Investment and Design Consultancy JSC with the aim of earning interest on a quarterly basis, the interest rate is 10% per year, regardless of the business results of the enterprise managing the business cooperation fund.

Interim Consolidated Financial Statements
For the period from 01/01/2026 to 30/06/2026

Transport Engineering Design Inc

5. Short-term trade receivables

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Project Management Board No. 6	25,997,448,424	(655,746,000)	25,064,807,177	(655,746,000)
Van Don Infrastructure Development and Investment Co., Ltd	51,642,438,688	-	17,776,423,355	-
Trung Luong - My Thuan BOT JSC	-	-	14,585,069,499	-
Bac Giang Project Management Board of Transport Construction	11,648,739,945	-	13,169,329,836	-
BOT Bien Cuong JSC	8,830,646,126	(7,953,363,323)	9,521,314,159	(8,893,961,926)
Hanoi City Transportation Construction Investment Project Management Board	58,422,739,921	(1,548,348,509)	115,138,435,793	(1,548,348,509)
Thang Long Project Management Board	15,586,317,797	(67,853,500)	16,426,941,187	(67,853,500)
Trung Nam Dak Lak 1 Wind Power JSC	13,013,402,363	(3,973,915,000)	13,013,402,363	(3,799,179,000)
Others	477,155,106,098	(64,256,110,541)	461,467,303,788	(64,946,846,541)
	662,296,839,362	(78,455,336,873)	686,163,027,157	(79,911,935,476)

6. Short-term prepayments to suppliers

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Transport Engineering Consulting JSC No.7	7,833,628,786	-	3,296,987,386	-
Southern Transportation Design and Consulting JSC	9,953,386,000	-	10,249,194,224	-
Long Thanh Survey and Construction JSC	22,303,295,328	-	10,952,895,328	-
Others	97,581,359,646	(323,000,000)	61,675,983,157	(323,000,000)
	137,671,669,760	(323,000,000)	86,175,060,095	(323,000,000)

Interim Consolidated Financial Statements
For the period from 01/01/2026 to 30/06/2026

Transport Engineering Design Inc

7. Other short-term receivables

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Advances to employees (i)	135,622,294,727	-	68,674,363,744	-
Collateral	14,989,545,111	-	1,509,542,680	-
Personal income tax receivables from employees and outsourced experts	4,919,206,099	-	12,915,649,688	-
Others	13,361,653,469	(1,316,078,001)	5,860,003,111	(1,316,078,001)
	168,892,699,406	(1,316,078,001)	88,959,559,223	(1,316,078,001)

(i) Advance to the Company's departments and staff for consulting, surveying and design activities.

8. Inventories

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Raw material	238,124,042	-	259,736,910	-
Tools, supplies	133,027,959	-	20,578,343	-
Work in progress	355,498,651,890	(2,173,647,750)	357,376,741,959	(2,343,378,562)
- Van Don - Mong Cai Expressway Project	-	-	2,991,711,506	-
- Construction supervision of the Land and Maritime Connectivity Project of Solomon Island	2,726,386,258	-	1,438,436,066	-
- Ring Road 4 - Hanoi capital area, section of National Highway 32 - National Highway 6 (Note 16.i)	10,714,558,400	-	10,714,558,400	-
Construction of Hanoi Urban Railway Project, Line 5, Van Cao - Ngoc Khanh - Lang - Hoa Lac	-	-	13,592,579,941	-
- Ho Chi Minh City - Long Thanh Expressway Expansion Project (Note 16.ii)	13,996,332,271	-	10,562,985,549	-
- Others	328,061,374,961	(2,173,647,750)	318,076,470,497	(2,343,378,562)
	355,869,803,891	(2,173,647,750)	357,657,057,212	(2,343,378,562)



9. Deferred expenses

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Insurance expenses	7,485,500,000	-
Others	578,045,085	841,317,471
	8,063,545,085	841,317,471
b) Long-term		
Tools, supplies	7,283,546,969	5,597,601,180
Expenses office repair and renovation	2,226,331,391	3,198,704,805
Others	4,808,493,495	4,032,212,912
	14,318,371,855	12,828,518,897

10. Other current assets

	30/06/2026	01/01/2026
	VND	VND
Restricted demand deposits at:	3,249,466,494	-
- Vietnam Technological and Commercial Joint Stock Bank	3,130,936,000	-
- Tien Phong Commercial Joint Stock Bank	118,530,494	-
	3,249,466,494	-

These are demand deposits that are restricted as security for advance payment guarantees for the performance of construction contracts.

11. Intangible fixed assets

	Computer software	Others	Total
	VND	VND	VND
Historical cost			
As at 01/01/2026	20,763,304,874	198,055,179	20,961,360,053
Purchase	2,355,740,000	-	2,355,740,000
As at 30/06/2026	23,119,044,874	198,055,179	23,317,100,053
Accumulated amortization			
As at 01/01/2026	17,504,368,676	198,055,179	17,702,423,855
Amortization	693,159,628	-	693,159,628
As at 30/06/2026	18,197,528,304	198,055,179	18,395,583,483
Net carrying amount			
As at 01/01/2026	3,258,936,198	-	3,258,936,198
As at 30/06/2026	4,921,516,570	-	4,921,516,570

Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 13,906,583,251.

12. Tangible fixed assets

	Buildings, structures	Machinery, equipment	Transportation vehicles	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
As at 01/01/2026	120,615,869,231	73,120,311,742	50,421,868,698	23,646,823,606	2,080,308,694	269,885,181,971
Purchase	119,551,000	2,599,829,391	5,757,309,091	4,279,535,524	-	12,756,225,006
Liquidation, disposal	-	(547,380,000)	(1,334,731,818)	(103,211,364)	-	(1,985,323,182)
As at 30/06/2026	120,735,420,231	75,172,761,133	54,844,445,971	27,823,147,766	2,080,308,694	280,656,083,795
Accumulated depreciation						
As at 01/01/2026	79,464,979,453	60,532,267,928	41,481,469,295	14,926,728,794	2,080,308,694	198,485,754,164
Depreciation	1,531,835,870	2,068,020,391	1,434,631,173	1,801,125,562	-	6,835,612,996
Liquidation, disposal	-	(547,380,000)	(1,334,731,818)	(87,800,560)	-	(1,969,912,378)
Reclassify	-	1,219,207	-	(1,219,207)	-	-
As at 30/06/2026	80,996,815,323	62,054,127,526	41,581,368,650	16,638,834,589	2,080,308,694	203,351,454,782
Net carrying amount						
As at 01/01/2026	41,150,889,778	12,588,043,814	8,940,399,403	8,720,094,812	-	71,399,427,807
As at 30/06/2026	39,738,604,908	13,118,633,607	13,263,077,321	11,184,313,177	-	77,304,629,013

The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 600,631,802;
The historical cost of fully depreciated tangible fixed assets which are still in use at the end of the period: VND 99,695,548,396.

Interim Consolidated Financial Statements
For the period from 01/01/2026 to 30/06/2026

Transport Engineering Design Inc

13. Short-term taxes and other receivables from State budget

	01/01/2026		Incurred		30/06/2026	
	Receivables	Payables	Payables	Actual payment	Receivables	Payables
	VND	VND	VND	VND	VND	VND
Value-added tax	2,315,006,320	16,748,647,803	68,993,463,261	82,182,791,904	2,997,144,933	4,241,457,773
Corporate income tax	-	11,907,811,937	24,033,908,393	26,239,784,792	-	9,701,935,538
Personal income tax	13,199,840	10,872,556,975	22,385,203,681	25,497,348,415	-	7,747,212,401
Land tax and land rental	218,593,039	86,123,633	4,157,021,069	3,963,235,773	-	61,315,890
Other taxes	-	2,624,134	1,192,081,938	1,194,706,072	-	-
Fees, charges and other payables	-	-	59,665,485	59,665,485	-	-
	2,546,799,199	39,617,764,482	120,821,343,827	139,137,532,441	2,997,144,933	21,751,921,602

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

14. Short-term borrowings and finance lease liabilities

	01/01/2026		This period		30/06/2026	
	Book value	Increase	Decrease	Book value	Book value	Book value
	VND	VND	VND	VND	VND	VND
Short-term loans	13,042,406,833	5,422,481,734	12,787,344,118	5,677,544,449	5,677,544,449	5,677,544,449
Military Commercial Joint Stock Bank - Dien Bien Phu Branch	(1,006)	-	-	(1,006)	(1,006)	(1,006)
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch (i)	21,908,932	774,895,805	786,845,211	9,959,526	9,959,526	9,959,526
Vietnam - Russia Joint Venture Bank, Da Nang Branch	2,000,000,000	-	2,000,000,000	-	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (ii)	4,050,498,907	3,147,585,929	5,050,498,907	2,147,585,929	2,147,585,929	2,147,585,929
Vietnam Foreign Trade Commercial Bank - Vinh Branch (iii)	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000
Individual loans (iv)	5,470,000,000	-	3,450,000,000	2,020,000,000	2,020,000,000	2,020,000,000
	13,042,406,833	5,422,481,734	12,787,344,118	5,677,544,449	5,677,544,449	5,677,544,449



Detailed information on Short-term loans:

- (i) Credit limit agreement No. 01/2026/134643/HDTD dated 23 June 2026 with Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi branch, total credit limit is VND 210 billion. The credit extension period is until 31 May 2027, interest rate is regulated for each specific sub-contract.

Loan purpose: Providing additional working capital loans, issuing guarantees, granting overdraft limits, and offering corporate credit cards to support production and business activities.

The collateral is Mortgage/guarantee/escrow contracts entered before, on the same day and after the signing date of this credit contract with a total value of VND 10 billion with the Joint Stock Commercial Bank for Investment and Development of Vietnam (details in Note 04).

- (ii) Loan under Credit Contract No. 55/2025/179339/HDTD/KHDN dated 04 June 2025, credit limit is VND 4,000,000,000 with a term of 1 year. Loan term is 165 days from the day following the first disbursement date, fixed interest rate of 4.8% per year.

Loan purpose: supplement working capital, repay debts.

The collateral are the Land Use Rights and assets attached to the land of a third party at Lot 3, Area B1-4, Hoa Xuan Riverside Ecological Urban Area, Da Nang with the value of the collateral according to the mortgage contract of VND 7,375,000,000.

- (iii) Loan under Credit Contract No. 01/2023/256787/HDTD dated 08 September 2023, credit limit is VND 12,000,000,000. The term of credit limit is 12 months, loan term, interest rate and fee are determined according to each specific credit contract.

Loan purpose: supplementing working capital, guarantee.

The collateral is Mortgage term deposits contracts with a total value of VND 1 billion with the Joint Stock Commercial Bank for Investment and Development of Vietnam (details in Note 04). Additionally, loan secured by an 8-ton truck and two 7-seat Fortuner cars, with historical cost of VND 506,504,545; VND 832,911,135; and VND 1,320,890,909, respectively. These assets have been fully registered for secured transactions.

The loans from the aforementioned bank have been secured by mortgage agreements with the lender and have been fully registered as secured transactions.

- (iv) Individual loans contract with interest rate from 8% per year to 12% per year, loan period from 03 -12 months. The form of security is unsecured, with the purpose of borrowing to serve business activities.

15. Short-term trade payables

	30/06/2026	01/01/2026
	VND	VND
Long Thanh Survey and Construction JSC	36,704,606,765	18,050,486,619
1285 JSC	6,934,935,854	4,252,447,861
Transport Construction Consultant JSC No. 7	6,709,441,569	5,022,944,176
Others	53,281,900,954	73,831,708,251
	103,630,885,142	101,157,586,907

16. Short-term prepayments from customers

	30/06/2026	01/01/2026
	VND	VND
Vietnam Expressway Corporation (ii)	44,958,200,428	41,423,153,000
Project Management Board 166	84,637,670,393	16,917,500,000
Project Management Board No. 85	9,254,032,953	11,349,020,803
Hanoi Metropolitan Railway Management Board	40,315,650,000	53,932,589,000
Him Lam Corporation - Ha Noi Branch (i)	20,914,263,600	20,914,263,600
Hanoi Project Management Board of Transport Construction	29,002,792,393	18,320,432,000
Hoa Binh Province Project Management Board of Transport Construction	18,602,922,643	18,383,947,250
Others	695,807,925,577	455,511,816,469
	943,493,457,987	636,752,722,122

(i) Advance payment made for the Ring Road No. 4 Project – Hanoi Capital Region, section from National Highway No. 32 to National Highway No. 6.

(ii) Advance payment for the Ho Chi Minh City – Long Thanh expressway expansion project.

17. Dividend and profit payables

	30/06/2026	01/01/2026
	VND	VND
Dividends and profits payable to the Parent company	25,171,845,000	-
Dividends and profits payable to Subsidiary	22,399,182,785	2,062,815,493
	47,571,027,785	2,062,815,493

18. Short-term accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Accrued subcontracting expenses	154,139,501,179	66,091,653,030
	154,139,501,179	66,091,653,030

19. Short-term deferred revenue

	30/06/2026	01/01/2026
	VND	VND
Revenue received in advance for providing consulting and survey services	28,577,862,528	27,459,270,815
Revenue received in advance from providing other services	-	136,007,728
	28,577,862,528	27,595,278,543

20. Other payables

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Trade union fee	636,226,907	692,666,105
Payables production and business expenses	150,980,671,377	178,052,393,840
Receipts and payments on behalf	294,018,877	237,309,987
Others	19,495,514,852	27,376,042,180
	171,406,432,013	206,358,412,112
b) Long-term		
Deposits, collateral received	1,377,923,000	1,335,251,000
	1,377,923,000	1,335,251,000

Interim Consolidated Financial Statements
For the period from 01/01/2026 to 30/06/2026

Transport Engineering Design Inc

21. Owner's Equity

a) Changes in owner's equity

	Contributed capital	Share premium	Other capital	Asset revaluation differences	Investment development fund	Retained earnings	Non- controlling interest (i)	Total
	VND	VND	VND	VND	VND	VND	VND	VND
As at 01/01/2025	125,000,000,000	815,232,000	26,086,235,108	(9,876,529,675)	89,435,416	122,948,477,490	94,153,988,159	359,216,838,498
Profit for previous period	-	-	-	-	-	41,742,425,660	15,701,970,556	57,444,396,216
Distribution of profit of 2024:	-	-	1,278,992,252	-	-	(42,882,630,332)	(20,079,600,039)	(61,683,238,119)
- Dividend distribution	-	-	1,278,992,252	-	-	(26,278,992,252)	(14,447,210,960)	(39,447,210,960)
- Appropriation to funds	-	-	-	-	-	(16,603,638,080)	(5,632,389,079)	(22,236,027,159)
Other decrease	-	-	858,334	-	(858,334)	(179,386,077)	(172,348,758)	(351,734,835)
As at 30/06/2025	125,000,000,000	815,232,000	27,366,085,694	(9,876,529,675)	88,577,082	121,628,886,741	89,604,009,918	354,626,261,760
As at 01/01/2026	125,000,000,000	815,232,000	28,896,097,892	(9,876,529,675)	88,593,101	166,425,916,404	100,848,370,864	412,197,680,586
Profit for current period	-	-	-	-	-	73,334,732,913	20,138,714,361	93,473,447,274
Distribution of profit of 2025 (ii):	-	-	-	-	-	(51,283,143,080)	(28,665,021,180)	(79,948,164,260)
- Dividend distribution	-	-	-	-	-	(25,000,000,000)	(21,436,464,050)	(46,436,464,050)
- Appropriation to funds	-	-	-	-	-	(26,283,143,080)	(7,228,557,130)	(33,511,700,210)
As at 30/06/2026	125,000,000,000	815,232,000	28,896,097,892	(9,876,529,675)	88,593,101	188,477,506,237	92,322,064,045	425,722,963,600

Interim Consolidated Financial Statements
For the period from 01/01/2026 to 30/06/2026

Transport Engineering Design Inc

(i) Information on non-controlling interests ("NCI") in the subsidiaries as at 30 June 2026 is as follows:

	Capital contributions from NCI	Development investment fund attributable to NCI	Profit attributable to NCI	Total
	VND	VND	VND	VND
Waterway Engineering Consultant JSC	3,194,400,000	-	566,841,583	3,761,241,583
Geotechnical and Inspection - Design Consultant Construction JSC	4,167,627,216	-	264,636,778	4,432,263,994
Transport Engineering Consultant JSC No.2	9,800,000,000	-	7,361,735,777	17,161,735,777
Transport Engineering Design Consultant JSC	887,330,000	-	216,346,074	1,103,676,074
Transport Engineering Consultant JSC No.5	8,085,000,000	-	2,292,182,944	10,377,182,944
Bridge - Tunnel Engineering Consultant JSC	8,820,000,000	-	6,557,924,441	15,377,924,441
Highway Engineering Consultant JSC	8,820,000,000	-	9,754,953,670	18,574,953,670
Road and Bridge Engineering Consultants JSC	4,903,658,000	-	1,905,414,653	6,809,072,653
Port & Waterway Engineering Consultant JSC	6,860,000,000	-	2,405,676,908	9,265,676,908
Asia Pacific Engineering Consultants Company	3,274,150,000	440,034,317	1,744,151,684	5,458,336,001
	58,812,165,216	440,034,317	33,069,864,512	92,322,064,045

- (ii) According to the Resolution No. 14 NQ/TEDI-DHDCD dated 08/05/2026, the Company announced its 2025 profit distribution as follows:

	Rate %	Amount VND
Net Profit after tax		72,429,629,771
Dividend payment (equivalent to 2,000 VND/share)	34.52	25,000,000,000
Bonus and Welfare fund	15.00	10,864,000,000
Bonus for the Board of General Directors	5.00	3,621,000,000
Bonus for the Sales fund	5.00	3,621,000,000
Undistributed profit	40.49	29,323,629,771

Subsidiaries distribute profit after tax as follows:

	Distributed in Subsidiaries	
	Parent company	Non - controlling interests
	VND	VND
Dividend payment by cash	24,884,229,950	21,436,464,050
Bonus and Welfare fund	8,177,143,080	7,228,557,130

b) Details of Contributed capital

	30/06/2026		01/01/2026	
	VND	%	VND	%
Oriental Consultant Company Global Ltd.,	43,737,100,000	34.99	43,737,100,000	34.99
Red One Infrastructure Investment Fund	37,640,500,000	30.11	37,640,500,000	30.11
Mr. Pham Huu Son	10,623,500,000	8.50	10,623,500,000	8.50
Others	32,998,900,000	26.40	32,998,900,000	26.40
	125,000,000,000	100.00	125,000,000,000	100.00

c) Share

	30/06/2026	01/01/2026
	Share	Share
Quantity of Authorized issuing shares	12,500,000	12,500,000
Quantity of issued shares	12,500,000	12,500,000
- Common shares	12,500,000	12,500,000
Quantity of outstanding shares in circulation	12,500,000	12,500,000
- Common shares	12,500,000	12,500,000
Par value per share (VND/share)	10,000	10,000

d) Capital transactions with owners and distribution of dividends and profits

	<u>This period</u> VND	<u>Previous period</u> VND
Owner's contributed capital		
- At the beginning of the year	125,000,000,000	125,000,000,000
- At the end of the period	125,000,000,000	125,000,000,000
Distributed dividends and profit:		
- Distributed dividends payable at the beginning of the year	2,062,815,493	2,477,967,205
- Distributed dividends payable in the period	46,436,464,050	39,447,210,960
+ Dividend payment from last year's profit	46,436,464,050	39,447,210,960
- Distributed dividends paid by cash	928,251,758	232,491,533
+ Dividend payment from last year's profit	928,251,758	232,491,533
Distributed dividends payable at the end of the period	47,571,027,785	41,692,686,632

22. Off Statement of Financial Position items

Foreign currencies

	<u>30/06/2026</u>	<u>01/01/2026</u>
USD	205,698.54	355,883.16
SBD	61,088.42	326,914.86

Operating leased assets

The Company leases land and pays the annual rental according to announcements of tax authority for the usage of head office and working offices, details are as follows:

<u>Land</u>	<u>Contract</u>	<u>Rental period</u>	<u>Area</u>
Transport Engineering Design Inc			
No. 278 Ton Duc Thang, O Cho Dua ward, Hanoi	No. 708/HDTD-STNMT-PC dated 25/08/2016	50 years	5,533 m2
No. 237 Luong The Vinh, Dai Mo ward, Hanoi	No. 279/HDTD dated 17/07/2015	50 years	1,357 m2
No. 10 Trung Kinh, Yen Hoa ward, Hanoi	No. 301/HDTD dated 29/07/2015	50 years	2,581 m2
No. 15A Hoang Hoa Tham, Gia Dinh ward, Ho Chi Minh City	No. 7188/HD-TNMT-QLSDD dated 09/10/2014	50 years	322.9 m2
Transport Engineering Consultant JSC No5			
No. 229 Truong Chinh, An Khe ward, Da Nang	No. 424/HD-TD dated 20/9/2007 & Appendix 424/PLHD:3/2017 dated 31/07/2017	15 years	3,441 m2
No. 569 Nguyen Tat Thanh, Binh Kien Ward, Dak Lak	No. 94/PK-HDTD dated 22/09/2011 and Appendix 45/2017/PL-HDTD dated 15/06/2017	15 years	1,520 m2

<u>Land</u>	<u>Contract</u>	<u>Rental period</u>	<u>Area</u>
Transport Engineering Design Consultant JSC			
No. 2 Le Ninh Street, Vinh Hung Ward, Nghe An	Decision No. 362/QD-UBND.DC dated 15/08/2007 by People's Committee of Nghe An province	40 years	2,435.4 m2
Waterway Engineering Consultant JSC			
No. 57, lane 29, Khuong Ha street, Khuong Dinh ward, Hanoi	No. 78-07/HDTDTN dated 22/02/2007	27 years 10 months and 10 days	2,569 m2
297 Nguyen Khoai Street, Hong Ha Ward, Hanoi	No. 02-2006/TNMTND-HDTDTN dated 19/01/2006	30 years	1,993.4 m2
Port & Waterway Engineering Consultant JSC			
No. 2 Ben Binh, Hong Bang Ward, Hai Phong	No. 457/QD - UBND dated 18/03/2009 by People's Committee of Hai Phong city	50 years	1,096 m2
Highway Engineering Consultant JSC			
Group 113, cluster 20, Vinh Tuy ward, Hanoi	Decision 6059/QD-UBND dated 07/10/2013 by Hanoi People's Committee	50 years	591.3 m2
Geotechnical and Inspection - Design Consultant Construction JSC			
No. 237 Luong The Vinh, Dai Mo ward, Hanoi	No. 707/HDTD-STNMT-PC dated 24/08/2016	50 years	1,962 m2
No. 13 Nguyen An Ninh, Hoang Mai ward, Hanoi	No. 455/HDTĐ-STNMT-CCQLDD dated 16/08/2018	Annual	511 m2
Transport Engineering Consultant JSC No2			
No. 28 Vinh Ho, Dong Da ward, Hanoi	Decision No. 242/QD-UBND dated 11/01/2018	Annual	547.5 m2

23. Revenue from sales of goods and provision of services

	<u>This period</u> VND	<u>Previous period</u> VND
Revenue from provision of services	1,245,010,143,336	896,545,472,217
	1,245,010,143,336	896,545,472,217

24. Cost of goods sold

	This period VND	Previous period VND
Cost of services rendered	947,204,939,041	693,594,057,396
	947,204,939,041	693,594,057,396

25. Financial income

	This period VND	Previous period VND
Interest income	12,556,941,066	3,341,525,568
Dividends or profits received	1,849,688,390	660,000,000
Gain on exchange difference in the period	18,263,730	337,037
Gain on exchange difference at the period-end	153,827,192	210,787,871
Others	3,438,841	5,339,626
	14,582,159,219	4,217,990,102

26. General administrative expenses

	This period VND	Previous period VND
Labour expenses	112,677,875,599	78,899,396,194
Raw materials	2,356,249,383	1,553,183,751
Offices supplies	1,865,676,576	1,490,437,624
Depreciation expenses	2,915,067,157	3,029,868,885
Tax, Charge, Fee	4,481,279,096	3,184,520,329
Provision expenses	-	4,385,547,664
Expenses of outsourcing services	15,093,958,896	14,044,575,811
Other expenses in cash	54,697,260,785	28,727,671,707
Other decreases in general administrative expenses	(1,456,598,603)	(1,867,900,670)
- Reversal of allowances	(1,456,598,603)	(1,867,900,670)
	192,630,768,889	133,447,301,295

27. Current corporate Income tax

	This period VND	Previous period VND
Current corporate income tax in Parent Company	12,981,689,869	6,107,560,326
Current corporate income tax in Subsidiaries	11,052,218,524	8,454,742,806
Total current corporate income tax	24,033,908,393	14,562,303,132

28. Deferred income tax**a) Deferred income tax assets**

	30/06/2026	01/01/2026
	VND	VND
Corporate income tax rate used to determine deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	612,340,149	427,794,744
Deferred income tax assets	612,340,149	427,794,744

b) Deferred corporate income tax liabilities

	This period	Previous period
	VND	VND
Deferred corporate income tax expense arising from taxable temporary differences	(204,181,818)	-
Deferred corporate income tax arising from the reversal of deferred income tax assets	19,636,413	9,161,665
	(184,545,405)	9,161,665

29. Basic earnings per share

The calculation of earnings per share which can be distributed to the shareholders of ordinary shares of the Company is implemented based on the following data:

	This period	Previous period
Net profit after tax	73,334,732,913	41,742,425,660
Profit distributed to common shares	73,334,732,913	41,742,425,660
Average number of outstanding common shares in circulation in the period	12,500,000	12,500,000
Basic earning per share	5,867	3,339

The parent company and subsidiaries have not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Management from the net profit after tax at the date of preparing Interim Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

30. Business and productions cost by items

	This period	Previous period
	VND	VND
Raw materials	64,719,666,284	58,948,896,764
Labour expenses	490,600,808,806	348,820,192,990
Insurance expenses, Trade union fee	17,849,005,259	14,754,523,528
Depreciation expenses	7,513,173,482	7,094,748,162
Provision expenses	(1,626,329,415)	7,197,646,994
Expenses of outsourcing services	129,714,153,905	69,942,259,356
Other expenses in cash	202,082,888,805	131,533,108,156
Expenses from subcontracting	227,104,250,735	102,266,382,515
	1,137,957,617,861	740,557,758,465

31. Subsequent events after the reporting period

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements

32. Transactions and balances with related parties

List and relation between related parties and the Company are as follows:

Related parties	Relationship
Oriental Consultant Company Global Ltd.,	Shareholder
Members of the Board of Management, Board of General Directors and Board of Supervision	

In addition to the information with related parties presented in the above Notes, during the period, the Company has remuneration transactions for members of the Board of Management, Board of General Directors and Board of Supervision as follows:

	This period	Previous period
	VND	VND
Board of Directors	3,338,601,175	2,412,275,331
Mr. Pham Huu Son (i)	1,203,680,078	946,781,409
Mr. Dao Ngoc Vinh (i)	1,212,131,097	876,933,922
Mr. Hitoshi Yahaghi	-	310,890,000
Mr. Mutsuya Rori	255,150,000	94,200,000
Mrs. Do Thi Phuong Lan	333,820,000	92,590,000
Mr. Nhu Dinh Hoa	333,820,000	90,880,000
Board of Management	3,941,578,538	2,169,396,917
Mr. Do Minh Dung (i)	1,026,824,828	719,388,395
Mr. Nguyen Manh Ha	1,043,797,892	669,965,653
Mr. Tran Quoc Bao	974,599,183	665,732,869
Mr. Doan Van Thang	896,356,635	114,310,000
Board of Supervision	976,498,251	548,622,218
Mrs. Pham Thi Lan Huong	139,430,000	-
Mr. Vo Tung Hung	-	71,260,000
Mr. Phan Le Binh	139,130,000	66,000,000
Mr. Mach Thanh Toan	-	1,305,000
Mr. Ngo Nam Ha (ii)	697,938,251	410,057,218
	8,256,677,964	5,130,294,466

- (i) Including salary, bonus, allowance and remuneration for Board of Directors.
- (ii) Including salary, bonus and allowance of other positions in the Company.

In addition to the above related party transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

33. Comparative figures

The comparative figures on the Interim Consolidated Statement of Financial Position and corresponding Notes are taken from the Consolidated Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Limited.

The comparative figures on the Interim Consolidated Statement of income, Interim Consolidated Statement of Cash flows and corresponding Notes are taken from the Interim Consolidated Financial Statements which have been reviewed for the period from 01/01/2025 to 30/06/2025.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details are presented in Appendix No.01.

34. Approval of the Consolidated financial statements

The Interim Consolidated Financial Statements were approved by the Board of Management and authorized for issuance on 29 August 2026.



Vo Thu Thuy
Preparer

Approved, 26 August 2026



Tang Thi Thu Hien
Chief Accountant



Đào Ngọc Vinh
General Director

APPENDIX I – COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year
ended 31 December 2025

Figures adjusted in accordance with
Circular No. 99/2025/TT-BTC dated 27 October 2025

Code	Items	Value	Code	Items	Value	Change
a) Statement of Financial Position						
100	A. CURRENT ASSETS		100	A. CURRENT ASSETS		
120	II. Short-term investment		120	II. Short-term investment		
123	1. Short-term held to maturity	137,996,237,216	123	1. Short-term held-to-maturity investments	139,686,570,854	Restatement
124	2. Provision for short-term investments held to maturity	-	124	2. Allowance for short-term impairment of held-to-maturity investments	(1,690,110,667)	Rename Addition
130	III. Short-term receivables		130	III. Short-term receivables		
136	3. Other short-term receivables	90,649,892,861	135	3. Other short-term receivables	88,959,559,223	Rename
137	5. Provisions for short-term bad debts	(83,241,124,144)	136	4. Allowance for short-term doubtful debts	(81,551,013,477)	Restatement code change
160	V. Other current assets		160	V. Other current assets		
151	1. Short-term prepaid expenses	841,317,471	161	1. Short-term deferred expenses	841,317,471	Rename code change
152	2. VAT deductibles	2,157,084,686	162	2. Deductible VAT	2,157,084,686	Code change
153	3. Tax and other receivables from the State	2,546,799,199	163	3. Short-term taxes and other receivables from State budget	2,546,799,199	Code change
200	B. NON-CURRENT ASSETS		200	B. NON-CURRENT ASSETS		
260	IV. Other non-current assets		270	IV. Other non-current assets		
261	1. Long-term prepaid expenses	12,828,518,897	271	1. Short-term deferred expenses	12,828,518,897	Rename code change
262	2. Deferred tax assets	427,794,744	272	2. Deferred income tax assets	427,794,744	Code change

APPENDIX I – COMPARATIVE INFORMATION (CONTINUED)

Figures according to the Financial Statements for the fiscal year
ended 31 December 2025

Figures adjusted in accordance with
Circular No. 99/2025/TT-BTC dated 27 October 2025

Code	Items	Value	Code	Items	Value	Change
a) Statement of Financial Position (con't)			a) Statement of Financial Position (con't)			
300	C. LIABILITIES		300	C. LIABILITIES		
310	I. Current liabilities		310	I. Current liabilities		
313	3. Short-term tax payables and statutory obligations	-	313	3. Dividend and profit payables	2,062,815,493	Addition
318	7. Short-term unearned revenue	39,617,764,482	314	4. Short-term taxes and other payables to State budget	39,617,764,482	Rename code change
319	8. Other short-term payables	27,595,278,543	319	8. Short-term unearned revenue	27,595,278,543	Rename code change
321	9. Short-term loans and liabilities	208,421,227,605	320	9. Other short-term payables	206,358,412,112	Restatement code change
322	10. Bonus and welfare funds	13,042,406,833	321	10. Short-term borrowings and finance lease liabilities	13,042,406,833	Code change
330	II. Long-term liabilities		330	II. Long-term liabilities		
336	1. Long-term unearned revenue	545,454,545	337	1. Long-term unearned revenue	545,454,545	Rename code change
337	2. Other long-term payables	1,335,251,000	338	2. Other long-term payables	1,335,251,000	Code change
400	D. EQUITY		400	D. Owner's Equity		
421	4. Retained earnings	166,425,916,404	420	4. Retained earnings	166,425,916,404	Code change
421a	- Retained earnings accumulated to previous year	76,127,222,838	420a	- Retained earnings accumulated to previous year	76,127,222,838	Code change
421b	- Undistributed profit of this year	90,298,693,566	420b	- Retained earnings of the current period	90,298,693,566	Code change

14.01.2026
TY
TO

APPENDIX I – COMPARATIVE INFORMATION (CONTINUED)

Figures according to the Interim Financial Statements for the period from 01/01/2025 to 30/06/2025

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025

Code	Items	Value	Code	Items	Value	Change
b) Statement of Income						
21	6. Financial income	4,217,990,102	22	7. Financial income	4,217,990,102	Code change
22	7. Financial expenses	489,581,718	23	8. Financial expenses	489,581,718	Code change
23	- In which: Interest expense	466,639,945	24	- In which: Borrowing costs	466,639,945	Rename code change
c) Statement of Cash flows						
05	Gains from investment activities	(4,147,273,568)	05	(Gains) from investment activities	(4,027,880,755)	Restatement
06	Interest expense	466,639,945	06	Borrowing costs	466,639,945	Rename
12	(Increase)/Decrease in prepaid	2,555,231,100	12	(Increase)/Decrease in deferred expense:	2,555,231,100	Rename
14	Interest paid	(481,395,728)	14	Borrowing costs paid	(481,395,728)	Rename
27	Interest, dividends and profit received	3,043,086,622	27	Interest and dividend received	2,923,693,809	Restatement

