

No: 26 0828. 06 /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, O Cho Dua ward, 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: 260828.04 / TEDI-CBTT
No.: 260828.04 / 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 riêng)
Sub: Reviewed Financial Report for 6 months of 2026 (Separated 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/*Securities 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 Information*:
☐ 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 riêng) / *Reviewed Financial Report for 6 months of 2026 (Separated 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 Separate 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 Separate Financial Statements	05 - 38
Interim Separate Statement of Financial Position	05 - 06
Interim Separate Statement of Income	07
Interim Separate Statement of Cash flows	08
Notes to the Interim Separate Financial Statements	09 – 38

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 Separate 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).

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 Separate Financial Statements is Mr. Dao Ngoc Vinh - General Director.

AUDITORS

The auditors of the AASC Limited have taken the audit of the Interim Separate Financial Statements for the Company.

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

We, the Board of Management is responsible for the Interim Separate 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 Separate Financial Statements, the Board of Management is required to:

- ▶ Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of General Management to ensure the preparation and presentation of

Interim Separate 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 Separate Financial Statements;
- ▶ Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements;
- ▶ Prepare the Interim Separate 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 Separate Financial Statements comply with the current State's regulations. 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 Separate 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 Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of Interim 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.: 260826.022/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 Separate Financial Statements of Transport Engineering Design Inc (the "Company") prepared on 26 August 2026, from page 05 to page 38, including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows, and Notes to the Interim Separate Financial Statements for the six-month period then ended.

Board of Management's Responsibility

The Board of Management is responsible for the preparation and presentation of Separate 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 the preparation and presentation of Interim Separate Financial Statements and for such internal control as management determines is necessary to enable the preparation and presentation of Separate 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 Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard 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 Separate Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of the Company 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 separate financial statements.



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

Hanoi, 26 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		1,108,459,698,009	784,060,131,598
110	I. Cash and cash equivalents	3	161,741,872,443	104,641,302,147
111	1. Cash		90,170,028,207	65,811,912,015
112	2. Cash equivalents		71,571,844,236	38,829,390,132
120	II. Short-term investment	4	287,017,332,909	104,160,729,964
123	1. Short-term held-to-maturity investments		287,017,332,909	104,160,729,964
130	III. Short-term receivables		465,450,875,921	394,283,036,519
131	1. Short-term trade receivables	5	281,216,604,898	309,583,539,503
132	2. Short-term prepayments to suppliers	6	123,838,791,813	74,009,194,935
135	3. Other short-term receivables	7	99,889,232,830	50,949,986,271
136	4. Allowance for short-term doubtful debts		(39,493,753,620)	(40,259,684,190)
140	IV. Inventories		181,489,523,906	180,160,861,649
141	1. Inventories	8	181,489,523,906	180,160,861,649
160	V. Other current assets		12,760,092,830	814,201,319
161	1. Short-term deferred expenses	9	7,963,729,137	814,201,319
162	2. Deductible VAT		1,546,897,199	-
165	3. Other current assets	10	3,249,466,494	-
200	B. NON-CURRENT ASSETS		135,218,976,188	128,136,494,962
220	I. Fixed assets	11	66,487,613,549	61,157,044,157
221	1. Tangible fixed assets		63,935,450,104	59,870,574,819
222	- Historical cost		173,983,548,781	165,740,552,069
223	- Accumulated depreciation		(110,048,098,677)	(105,869,977,250)
227	2. Intangible fixed assets		2,552,163,445	1,286,469,338
228	- Historical cost		10,393,203,627	8,862,828,627
229	- Accumulated amortisation		(7,841,040,182)	(7,576,359,289)
250	II. Long-term assets in progress		107,847,000	-
252	1. Construction in progress		107,847,000	-
260	III. Long-term investments	4	59,990,383,387	59,990,383,387
261	1. Investments in subsidiaries		59,990,383,387	59,990,383,387
270	IV. Other long-term assets		8,633,132,252	6,989,067,418
271	1. Long-term deferred expenses	9	8,633,132,252	6,989,067,418
280	TOTAL ASSETS		1,243,678,674,197	912,196,626,560

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		959,998,724,040	661,444,664,132
310	I. Current liabilities		958,905,801,040	660,344,413,132
311	1. Short-term trade payables	12	40,841,467,262	44,218,631,661
312	2. Short-term prepayments from customers	13	531,176,895,190	332,823,917,193
313	3. Dividend and profit payables	14	25,171,845,000	171,845,000
314	4. Short-term taxes and other payables to State budget	15	8,055,428,042	18,481,049,702
315	5. Payables to employees	16	130,320,113,395	91,786,164,333
316	6. Short-term accrued expenses	17	120,764,892,464	58,857,718,834
319	7. Short-term deferred revenue	18	27,111,456,972	26,261,178,543
320	8. Other short-term payables	19	61,644,264,569	78,252,183,218
321	9. Short-term borrowings and finance lease liabilities	20	9,958,520	21,907,926
323	10. Bonus and welfare funds		13,809,479,626	9,469,816,722
330	II. Non-current liabilities		1,092,923,000	1,100,251,000
338	1. Other long-term payables	19	1,092,923,000	1,100,251,000
400	D. OWNER'S EQUITY	21	283,679,950,157	250,751,962,428
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
420	3. Retained earnings		157,864,718,157	124,936,730,428
420a	- Retained earnings accumulated to previous year		81,830,730,428	52,507,100,657
420b	- Retained earnings of the current period		76,033,987,729	72,429,629,771
440	TOTAL CAPITAL		1,243,678,674,197	912,196,626,560

Vo Thu Thuy
Preparer

Tang Thi Thu Hien
Chief AccountantDao Ngoc Vinh
General Director

Approved, 26 August 2026

Transport Engineering Design Inc

INTERIM SEPARATE 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	640,165,115,864	425,464,453,698
02	2. Revenue deductions		1,727,270,118	24,872,727
10	3. Net revenue from sales of goods and provision of services		638,437,845,746	425,439,580,971
11	4. Cost of goods sold	24	480,364,335,359	328,465,247,684
20	5. Gross profit from sales of goods and provision of services		158,073,510,387	96,974,333,287
21	6. Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	25	35,757,841,589	18,558,006,573
23	8. Financial expenses		11,190	43,929,983
24	In which: Borrowing costs		-	21,438,210
25	9. Selling expenses		-	-
26	10. General and administrative expenses	26	105,026,079,397	69,145,553,930
30	11. Net profit from operating activities		88,805,261,389	46,342,855,947
31	12. Other income		406,714,429	199,541,421
32	13. Other expenses		196,298,220	164,928,526
40	14. Other profit		210,416,209	34,612,895
50	15. Total net profit before tax		89,015,677,598	46,377,468,842
51	16. Current corporate income tax expense	27	12,981,689,869	6,107,560,326
52	17. Deferred corporate income tax expense		-	-
60	18. Profit after corporate income tax		<u>76,033,987,729</u>	<u>40,269,908,516</u>



Vo Thu Thuy
Preparer



Tang Thi Thu Hien
Chief Accountant



Đào Ngọc Vinh
General Director

Approved, 26 August 2026

SEPARATE STATEMENT OF CASH FLOWS

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

(Direct method)

Code	ITEMS	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Proceeds from sales of goods and rendering of services and other revenues		915,352,820,550	385,830,620,231
02	2. Cash paid to suppliers		(238,161,955,197)	(106,115,301,721)
03	3. Cash paid to employees		(183,449,610,356)	(109,743,737,196)
04	4. Borrowing costs paid		-	(21,438,210)
05	5. Corporate income tax paid		(15,527,555,166)	(3,741,000)
06	6. Other receipts from operating activities		1,217,406,520	618,755,417
07	7. Other payments on operating activities		(241,524,235,146)	(131,062,523,091)
20	Net cash flow from operating activities		237,906,871,205	39,502,634,430
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(9,881,218,712)	(4,604,480,647)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	215,000,000
23	2. Loans and purchase of debt instruments from other entities		(218,200,000,000)	(30,000,000,000)
24	2. Collection of loans and resale of debt instrument of other entities		40,240,657,534	-
27	4. Interest and dividend received		6,892,382,483	3,098,352,800
30	Net cash flow from investing activities		(180,948,178,695)	(31,291,127,847)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	1. Proceeds from borrowings		774,895,805	5,269,963,903
34	2. Repayment of principal		(786,845,211)	(5,345,938,763)
40	Net cash flow from financing activities		(11,949,406)	(75,974,860)
50	Net cash flows in the period		56,946,743,104	8,135,531,723
60	Cash and cash equivalents at the beginning of the period	3	104,641,302,147	68,341,386,891
61	Effect of exchange rate fluctuations		153,827,192	210,787,871
70	Cash and cash equivalents at the end of the period	3	161,741,872,443	76,687,706,485



Vo Thu Thuy
Preparer



Tang Thi Thu Hien
Chief Accountant



Dao Ngoc Vinh
General Director

Approved, 26 August 2026

NOTES TO THE INTERIM SEPARATE 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).

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 Company as at 30 June 2026 is 760 employees (as at 01 January 2026: 763 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.

Corporate structure

Besides its head office at No. 278 Ton Duc Thang Street, O Cho Dua Ward, Ha Noi, the Company has the following dependent units:

Name	Address	Operation
Construction - Architecture Design Consulting Co., Ltd.	No. 278 Ton Duc Thang street, O Cho Dua Ward, Hanoi	Related technical inspection, consulting, technical inspection and analysis,....
Ho Chi Minh City Branch	No. 15 (on the right) Hoang Hoa Tham Street, Gia Dinh Ward, Ho Chi Minh City.	Construction consultancy, design, supervision, relating technical assessment, technical inspection and analysis,....

Information about the Company's subsidiaries: details in Note 04.

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.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. 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 Systems.

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 Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/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 31 of the Separate Financial Statements.

2.4 Basis for preparation of Interim Separate Financial Statements

The Separate Financial Statements are presented based on historical cost principles.

The Separate Financial Statements of the Company are prepared based on summarization of transactions incurred and recorded into accounting books of dependent accounting entities and the head office of the Company.

The Users of this Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.5 Accounting estimates

The preparation of Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relating to separate 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 separate 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 Separate Financial Statements include:

- ▶ Allowance for bad debts;
- ▶ Allowance for devaluation of inventory;
- ▶ Estimated useful life of fixed assets;
- ▶ Classification and provision of financial investments;
- ▶ Estimated income tax;
- ▶ 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 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 the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions)

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Separate 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 Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)

Transport Engineering Design Inc

- ▶ 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 remeasure.

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, negotiable instruments held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments in subsidiaries are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

Allowance for devaluation of investments is made at the end of the year as follows:

- ▶ With regard to investments held to maturity: the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.
- ▶ With regard to investments in subsidiaries, provision for devaluation of investments is made when the investee has incurred a loss, the provision shall be made based on the financial statements of subsidiaries at the provision making date.

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 interim separate 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 the 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.

Transport Engineering Design Inc

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

At the end of the period, the value of work in progress is recorded for each construction project that is incomplete or of which 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 their 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 Separate Statement of Income in the year 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
▶ Vehicles, transportation equipment	06 – 30 years
▶ Office equipment and furniture	03 – 10 years
▶ Other tangible fixed assets	04 – 25 years
▶ Computer software	03 – 08 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 income statement on a straight-line basis over the period of the lease.

2.14 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, degree of each expense to select a reasonable allocation method and criteria.

Deferred expenses of the Company 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

Transport Engineering Design Inc

recognition as fixed assets according to current regulations. Cost of tools and supplies is amortized on a straight-line basis over a period of 15 to 60 months.

- ▶ Major repair expenses are allocated on a straight-line basis over their useful lives from 24 to 36 months.
- ▶ Other prepaid expenses are recognized at cost and allocated on a straight-line basis over their useful lives from 12 to 72 months.

2.15 Payables

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

2.16 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.

2.17 Borrowings

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

2.18 Borrowing costs

Borrowing costs are recognized as operating expenses in the year, 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".

2.19 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers during the reporting period, but the payments for such goods or services have not been made, 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.

2.20 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.

2.21 Owner's equity

Owner's equity is stated at actually contributed capital of 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

Transport Engineering Design Inc

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).

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.

2.22 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 Statement of Financial Position date can be measured reliably.

Financial income

Financial incomes include income from interest, foreign exchange gain, dividends and other financial incomes shall be recognised when the two conditions are satisfied:

- ▶ It is probable that the economic benefits associated with the transaction will flow to the Company;
- ▶ The amount of the revenue can be measured reliably.

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

2.23 Revenue deductions

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

Trade discounts incurred in the same year of rendering of services are recorded as a decrease in revenue in the incurring year. In case services are sold in the previous years, 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 Interim Separate Financial Statements of the reporting year (the previous period); and if it is incurred after the issuance of Interim Separate Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.24 Cost of goods sold

The recognition of cost of services rendered is the total cost incurred for services rendered to customers matched against revenue in the year and complies with the prudence principle.

2.25 Financial expenses

Items recorded into financial expenses comprise borrowing costs and loss due to foreign exchange differences. The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.26 Corporate income tax

Current corporate income tax ("CIT")

Current CIT is determined based on taxable income during the year and current CIT rate.

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.

Transport Engineering Design Inc**2.27 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 Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.28 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 gross sales outside Vietnam's geographic area 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	2,977,959,713	3,521,061,037
Demand deposits	87,192,068,494	61,916,192,070
- Joint Stock Commercial Bank for Investment and Development of Vietnam	10,813,523,560	30,504,237,613
- Military Commercial Joint Stock Bank	57,693,727,255	24,268,344,058
- Vietnam Technological and Commercial Joint Stock Bank	11,818,295,397	4,901,882,807
- Others	6,866,522,282	2,241,727,592
Cash in transit	-	374,658,908
Cash equivalents (i)	71,571,844,236	38,829,390,132
	161,741,872,443	104,641,302,147

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

	Currency	Term	Annual interest rate %	Amount VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	01 - 03 months	4.75	51,100,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	03 months	4.75	15,471,844,236
Military Commercial Joint Stock Bank	VND	03 months	4.75	5,000,000,000
				71,571,844,236

4. Financial investments

a) Held to Maturity Investment

	30/06/2026		01/01/2026	
	Book value	Recoverable value	Allowance	Book value
	VND	VND	VND	VND
Time deposits	287,017,332,909	287,017,332,909	-	104,160,729,964
- <i>Principal (i)</i>	280,538,935,224	280,538,935,224	-	102,542,523,416
- <i>Accrued Interest</i>	6,478,397,685	6,478,397,685	-	1,618,206,548
	287,017,332,909	287,017,332,909	-	104,160,729,964

(i) Details of held-to-maturity investments at the end of the accounting period are as follows:

	Currency	Term	Interest rate	Value
			%	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	6 - 12 months	4.8 - 5.8	35,000,000,000
Military Commercial Joint Stock Bank	VND	6 - 12 months	4.8 - 7.2	35,400,000,000
Vietnam Technological and Commercial Joint Stock Bank	VND	6 months	7.3 - 8	110,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	6 months	7 - 8	65,000,000,000
Others	VND	6 months	5.05 - 8.6	35,138,935,224
				280,538,935,224

At 30 June 2026, the total amount of time deposits used as collateral for loans was VND 10 billion (see details in Note 20).

Transport Engineering Design Inc **Separate Financial Statements**
For the period from 01 January 2026 to 30 June 2026

4. Financial investments (continued)

b) Investment in subsidiaries

	30/06/2026		01/01/2026	
	VND		VND	
	Book value	Allowance	Book value	Allowance
Waterway Engineering Consultant JSC	2,903,313,669	-	2,903,313,669	-
Geotechnical and Inspection - Design Consultant Construction JSC	8,137,951,975	-	8,137,951,975	-
Transport Engineering Consultant JSC No.2	5,495,993,461	-	5,495,993,461	-
Transport Engineering Design Consultant JSC	8,363,233,608	-	8,363,233,608	-
Transport Engineering Consultant JSC No.5	7,030,053,149	-	7,030,053,149	-
Bridge - Tunnel Engineering Consultant JSC	7,347,124,822	-	7,347,124,822	-
Highway Engineering Consultant JSC	7,222,223,491	-	7,222,223,491	-
Road and Bridge Engineering Consultants JSC	4,030,440,000	-	4,030,440,000	-
Port & Waterway Engineering Consultant JSC	4,384,470,000	-	4,384,470,000	-
Asia Pacific Engineering Consultants Company	5,075,579,212	-	5,075,579,212	-
	59,990,383,387	-	59,990,383,387	-

Fair value of these financial investments has not been determined by the Company as the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System have not yet provided specific guidance on determining fair value.

Detailed information about the Company's subsidiaries as at 30 June 2026 is as follows:

Name of subsidiaries	Place of establishment and operation	Interest rate and Voting right	Principal activities
1. Waterway Engineering Consultant JSC	29/57 Khuong Ha Street, Khuong Dinh Ward, Hanoi	51.60%	Transport construction consultancy
2. Geotechnical and Inspection - Design Consultant Construction JSC	No. 278 Ton Duc Thang Street, O Cho Dua Ward, Hanoi	66.66%	Transport construction consultancy and quality inspection

Separate Financial Statements
For the period from 01 January 2026 to 30 June 2026

Transport Engineering Design Inc

Name of subsidiaries	Place of establishment and operation	Interest rate and Voting right	Principal activities
3. Transport Engineering Consultant JSC No2	No. 278 Ton Duc Thang Street, O Cho Dua Ward, Hanoi	51.00%	Transport construction consultancy
4. Transport Engineering Design Consultant JSC	No. 2, Le Ninh Street, Vinh Hung Ward, Nghe An Province.	87.32%	Transport construction consultancy
5. Transport Engineering Consultant JSC No5	No. 229 Truong Chinh Street, Da Nang	51.00%	Transport construction consultancy
6. Bridge - Tunnel Engineering Consultant JSC	No. 278 Ton Duc Thang Street, O Cho Dua Ward, Hanoi	51.00%	Transport construction consultancy
7. Highway Engineering Consultant JSC	No. 278 Ton Duc Thang Street, O Cho Dua Ward, Hanoi	51.00%	Transport construction consultancy
8. Road and Bridge Engineering Consultants JSC	No. 278 Ton Duc Thang Street, O Cho Dua Ward, Hanoi	50.96%	Transport construction consultancy and quality inspection
9. Port & Waterway Engineering Consultant JSC	No. 278 Ton Duc Thang Street, O Cho Dua Ward, Hanoi	51.00%	Port and waterway construction consultancy
10. Asia Pacific Engineering Consultants Company	Room 301, Tower D 10, Giang Vo Ward, Hanoi	67.26%	Engineering consulting services

Separate Financial Statements
For the period from 01 January 2026 to 30 June 2026

Transport Engineering Design Inc

5. Short-term trade receivables

	30/06/2026		01/01/2026	
	Book value VND	Allowance VND	Book value VND	Allowance VND
Related parties	5,083,693,235	-	5,539,336,204	-
Waterway Engineering Consultant JSC	-	-	7,277,320	-
Geotechnical and Inspection - Design Consultant Construction JSC	-	-	23,618,424	-
Transport Engineering Consultant JSC No.2	15,974,200	-	177,939,440	-
Transport Engineering Design Consultant JSC	15,797,440	-	15,797,440	-
Transport Engineering Consultant JSC No.5	47,500,000	-	81,141,880	-
Bridge - Tunnel Engineering Consultant JSC	1,187,248,054	-	1,061,038,272	-
Highway Engineering Consultant JSC	334,002,773	-	497,331,936	-
Road and Bridge Engineering Consultants JSC	714,124,756	-	702,593,455	-
Port & Waterway Engineering Consultant JSC	2,769,046,012	-	2,898,929,517	-
Asia Pacific Engineering Consultants Company	-	-	73,668,520	-
Other parties	276,132,911,663	(38,693,753,620)	304,044,203,299	(39,459,684,190)
Van Don Infrastructure Development and Investment Co., Ltd	51,076,545,523	-	13,018,072,642	-
Thang Long Project Management Board	11,106,139,198	(57,084,500)	11,606,860,057	(57,084,500)
Management Board of Construction Investment Hanoi Transport	46,096,733,138	(1,548,348,509)	89,996,877,266	(1,548,348,509)
Trung Luong - My Thuan BOT JSC	-	-	11,907,983,510	-
BT Nga ba Hue - Trung Nam Co., Ltd	3,356,999,155	(2,360,205,155)	3,356,999,155	(2,360,205,155)
Bien Cuong BOT JSC	8,645,347,551	(7,953,363,323)	9,998,819,101	(8,203,293,893)
Hanoi City Civil Engineering Construction Investment Project Management Board	-	-	7,139,376,373	-
My Loi Bridge Investment JSC	4,077,457,890	(2,732,577,006)	4,077,457,890	(2,732,577,006)
Bitexco Group Co., Ltd	2,013,088,398	(2,013,088,398)	2,013,088,398	(2,013,088,398)
Others	149,760,600,810	(22,029,086,729)	150,928,668,907	(22,545,086,729)
	281,216,604,898	(38,693,753,620)	309,583,539,503	(39,459,684,190)

Separate Financial Statements
For the period from 01 January 2026 to 30 June 2026

Transport Engineering Design Inc

6. Short-term prepayment to suppliers

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties				
Waterway Engineering Consultant JSC	48,708,674,900	-	25,465,738,180	-
Geotechnical and Inspection - Design Consultant Construction JSC	2,248,904,800	-	2,307,904,800	-
Transport Engineering Consultant JSC No.2	773,000,000	-	-	-
Transport Engineering Design Consultant JSC	10,988,733,000	-	30,000,000	-
Bridge - Tunnel Engineering Consultant JSC	4,540,000,000	-	1,569,351,000	-
Transport Engineering Consultant JSC No.5	81,600,000	-	81,600,000	-
Road and Bridge Engineering Consultants JSC	389,664,500	-	1,688,244,500	-
Port & Waterway Engineering Consultant JSC	2,679,565,800	-	1,602,758,300	-
Asia Pacific Engineering Consultants Company	26,460,726,800	-	18,185,879,580	-
	546,480,000	-	-	-
Other parties				
Transport Engineering Consultant JSC No.7	75,130,116,913	-	48,543,456,755	-
Southern Transportation Design and Consulting JSC	7,148,167,956	-	719,033,556	-
Others	9,600,000,000	-	9,895,808,224	-
	58,381,948,957	-	37,928,614,975	-
	123,838,791,813	-	74,009,194,935	-

Separate Financial Statements
For the period from 01 January 2026 to 30 June 2026

Transport Engineering Design Inc

7. Other short-term receivables

	30/06/2026		01/01/2026	
	Book value VND	Allowance VND	Book value VND	Allowance VND
a) Short-term				
Receivables on dividends and distributed profits	26,134,718,450	-	2,807,263,500	-
Advances to employees (i)	62,494,139,612	-	39,620,133,191	-
Personal income tax receivables from employees and outsourced experts	3,327,077,013	-	3,515,749,196	-
Others	7,933,297,755	(800,000,000)	5,006,840,384	(800,000,000)
	99,889,232,830	(800,000,000)	50,949,986,271	(800,000,000)
b) In which, receivables from related parties				
Waterway Engineering Consultant JSC	386,535,600	-	650,000	-
Geotechnical and Inspection - Design Consultant Construction JSC	1,208,203,800	-	-	-
Transport Engineering Consultant JSC No.2	3,850,500,000	-	15,500,000	-
Transport Engineering Design Consultant JSC	1,440,520,550	-	428,630,000	-
Transport Engineering Consultant JSC No.5	1,851,300,000	-	1,564,775,000	-
Bridge - Tunnel Engineering Consultant JSC	4,969,401,259	-	337,037,792	-
Highway Engineering Consultant JSC	6,256,170,000	-	198,669,155	-
Road and Bridge Engineering Consultants JSC	2,730,028,922	-	1,207,626,922	-
Port & Waterway Engineering Consultant JSC	2,836,067,305	-	1,430,958,647	-
Asia Pacific Engineering Consultants Company	2,283,926,000	-	7,500,000	-
	27,812,653,436	-	5,191,347,516	-

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

Transport Engineering Design Inc

8. Inventories

	30/06/2026	01/01/2026
	VND	VND
Work in progress	181,489,523,906	180,160,861,649
- Ring road 4 - Hanoi capital region section Highway 32 - Highway 6 (Note 13.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 13.ii)	13,996,332,271	10,562,985,549
- Others	156,778,633,235	145,290,737,759
	181,489,523,906	180,160,861,649

9. Deferred expenses

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Insurance expenses	7,485,500,000	-
Others	478,229,137	814,201,319
	7,963,729,137	814,201,319
b) Long-term		
Tools, supplies	4,804,681,116	2,750,183,482
Repairing costs	2,014,863,114	2,812,654,538
Others	1,813,588,022	1,426,229,398
	8,633,132,252	6,989,067,418

10. Other short-term assets

	30/06/2026	01/01/2026
	VND	VND
Restricted demand deposits at banks:	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. Fixed assets ("FA")

	Tangible FA				Intangible FA	
	Buildings VND	Machinery and equipment VND	Vehicles equipment VND	Management equipment VND	Others VND	Computer software VND
Historical cost						
As at 01/01/2026	101,866,641,298	29,008,747,777	20,086,784,889	14,527,772,305	250,605,800	165,740,552,069
Purchase	-	472,727,294	4,984,800,000	2,785,469,418	-	8,242,996,712
As at 30/06/2026	101,866,641,298	29,481,475,071	25,071,584,889	17,313,241,723	250,605,800	173,983,548,781
Accumulated depreciation						
As at 01/01/2026	60,922,624,480	21,122,127,044	14,686,711,284	8,887,908,642	250,605,800	105,869,977,250
Depreciation / amortization	1,251,733,042	1,040,783,036	821,399,323	1,064,206,026	-	4,178,121,427
As at 30/06/2026	62,174,357,522	22,162,910,080	15,508,110,607	9,952,114,668	250,605,800	110,048,098,677
Net carrying amount						
As at 01/01/2026	40,944,016,818	7,886,620,733	5,400,073,605	5,639,863,663	-	59,870,574,819
As at 30/06/2026	39,692,283,776	7,318,564,991	9,563,474,282	7,361,127,055	-	63,935,450,104

Costs of fully depreciated / amortized tangible and intangible fixed assets but still in use at the end of the period are VND 33,511,350,621 and VND 6,243,248,827 respectively.

Interim Separate Financial Statements

For the period from 01 January 2026
to 30 June 2026

Transport Engineering Design Inc

12. Short-term trade payables

	30/06/2026	01/01/2026
	VND	VND
Related parties	21,260,274,627	19,510,330,922
Waterway Engineering Consultant JSC	1,681,064,110	1,681,064,110
Geotechnical and Inspection - Design Consultant Construction JSC	50,160,000	2,159,810,782
Transport Engineering Consultant JSC No.2	191,373,000	191,373,000
Transport Engineering Design Consultant JSC	532,246,600	755,421,600
Transport Engineering Consultant JSC No.5	2,063,624,809	1,999,716,000
Bridge - Tunnel Engineering Consultant JSC	465,882,000	465,882,000
Highway Engineering Consultant JSC	3,946,797,424	3,946,797,424
Road and Bridge Engineering Consultants JSC	6,363,674,038	3,092,004,038
Port & Waterway Engineering Consultant JSC	5,965,452,646	5,218,261,968
Other parties	19,581,192,635	24,708,300,739
Transport Engineering Consultant JSC No.7	2,996,953,776	3,521,626,776
Others	16,584,238,859	21,186,673,963
	40,841,467,262	44,218,631,661

13. Short-term prepayments from customers

	30/06/2026	01/01/2026
	VND	VND
Related Parties	865,880,800	1,276,730,800
Bridge - Tunnel Engineering Consultant JSC	533,380,800	597,580,800
Transport Engineering Consultant JSC No.2	78,000,000	150,800,000
Highway Engineering Consultant JSC	101,000,000	361,050,000
Road and Bridge Engineering Consultants JSC	26,500,000	167,300,000
Port and Waterway Engineering Consultant JSC	36,000,000	-
Construction Inspection and Geotechnical Engineering Consultant JSC	5,000,000	-
Waterway Transport Engineering Consultant JSC	5,000,000	-
Transport Engineering Consultant JSC No5	43,000,000	-
Asia Pacific Engineering Consultant Company	38,000,000	-
Other Parties	530,311,014,390	331,547,186,393
Him Lam Corporation - Hanoi Branch (i)	20,914,263,600	20,914,263,600
Hanoi Metropolitan Railway Management Board	40,315,650,000	53,932,589,000
Thai Bao Real Estate and Infrastructure Development JSC	12,008,036,196	11,885,788,139
Vietnam Expressway Corporation (ii)	40,997,000,000	40,133,000,000
Hoa Binh Province Project Management Board of Transport Construction	14,066,180,000	16,058,375,000
Project Management Board 166	82,426,500,000	16,917,500,000
Phuc Thinh Commune Investment and Infrastructure Project Management Board	14,724,920,000	14,891,866,000
Others	304,858,464,594	156,813,804,654
	531,176,895,190	332,823,917,193

(i) Advance payment for Ring road 4 - Hanoi capital region project section Highway 32 - Highway 6.

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

14. Dividend and profit payables

	30/06/2026	01/01/2026
	VND	VND
Dividend and profit payables	25,171,845,000	171,845,000
	25,171,845,000	171,845,000

15. Short-term taxes and other payables to State budget

	01/01/2026	Movement		30/06/2026
	Payables	Actual payment	Payables	Payables
	VND	VND	VND	VND
Value-added tax	9,429,305,315	46,950,921,588	37,549,107,893	27,491,620
Corporate income tax	5,973,688,831	15,527,555,166	12,981,689,869	3,427,823,534
Personal income tax	3,078,055,556	12,109,653,295	13,631,710,627	4,600,112,888
Land tax and land rental	-	2,911,834,749	2,911,834,749	-
Others	-	911,585,779	911,585,779	-
Other payables	-	59,665,483	59,665,483	-
	18,481,049,702	78,471,216,060	68,045,594,400	8,055,428,042

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 Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

16. Payables to employees

	30/06/2026	01/01/2026
	VND	VND
Payables to employees	130,320,113,395	91,786,164,333
	130,320,113,395	91,786,164,333

In which, information about the number of employees, the employee's salary fund and average income are as follows:

	This period	Previous period
Average number of employees (person)	743	615
Salary fund of employees (VND)	170,154,914,788	99,306,923,674
Average income (VND/person/month)	38,168,442	26,910,618

Interim Separate Financial Statements

For the period from 01 January 2026
to 30 June 2026

Transport Engineering Design Inc

17. Short-term accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Accrued subcontracting expenses	120,764,892,464	58,857,718,834
	120,764,892,464	58,857,718,834

18. Short-term deferred revenue

	30/06/2026	01/01/2026
	VND	VND
Revenue received in advance for providing survey consulting services	27,111,456,972	26,125,170,815
Revenue received in advance for providing other services	-	136,007,728
	27,111,456,972	26,261,178,543

19. Other payables

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Trade union fee	11,731,900	195,660,000
Payables production and business expenses	58,113,849,680	63,350,170,026
Receipts and payments on behalf	294,018,877	237,309,987
Others	3,224,664,112	14,469,043,205
	61,644,264,569	78,252,183,218
b) Long-term		
Deposits, collateral received	1,092,923,000	1,100,251,000
	1,092,923,000	1,100,251,000

20. Short-term borrowings and finance lease liabilities

	01/01/2026	Movement		30/06/2026
	Book value	Increase	Decrease	Book value
	VND	VND	VND	VND
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
Military Commercial Joint Stock Bank	(1,006)	-	-	(1,006)
	21,907,926	774,895,805	786,845,211	9,958,520

(i) Credit facility agreement No. 01/2026/134643/HDTD dated 23 June 2026, signed with the Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch, with a total credit facility limit of VND 210 billion.

Interim Separate Financial Statements

For the period from 01 January 2026
to 30 June 2026

Transport Engineering Design Inc

The credit facility is available until 31 May 2027. The interest rate is stipulated in each specific loan agreement.

The collateral comprises pledge, mortgage, guarantee and security deposit agreements concluded before, on or after the date of this Credit Facility Agreement with the Joint Stock Commercial Bank for Investment and Development of Vietnam, with a total value of VND 10 billion (see details in Note 04).

21. Owner's equity

a) Changes in owner's equity

	Contributed charter capital	Share premium	Retained earnings	Total
	VND	VND	VND	VND
As at 01/01/2025	125,000,000,000	815,232,000	87,863,100,657	213,678,332,657
Profit in the previous period	-	-	40,269,908,516	40,269,908,516
Distribution of profit of 2024:	-	-	(35,356,000,000)	(35,356,000,000)
- Dividend distribution	-	-	(25,000,000,000)	(25,000,000,000)
- Appropriation to fund:	-	-	(10,356,000,000)	(10,356,000,000)
As at 30/06/2025	125,000,000,000	815,232,000	92,777,009,173	218,592,241,173
As at 01/01/2026	125,000,000,000	815,232,000	124,936,730,428	250,751,962,428
Profit in the current period	-	-	76,033,987,729	76,033,987,729
Distribution of profit of 2025 (i):	-	-	(43,106,000,000)	(43,106,000,000)
- Dividend distribution	-	-	(25,000,000,000)	(25,000,000,000)
- Appropriation to fund:	-	-	(18,106,000,000)	(18,106,000,000)
As at 30/06/2026	125,000,000,000	815,232,000	157,864,718,157	283,679,950,157

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

	Rate %	Value VND
Net Profit after tax		72,429,629,771
Dividend payment (VND 2,000 per share)	34.5	25,000,000,000
Bonus and Welfare fund	15.0	10,864,000,000
Bonus for the Board of General Directors	5.0	3,621,000,000
Bonus for the Sales Volume	5.0	3,621,000,000

Interim Separate Financial Statements

For the period from 01 January 2026
to 30 June 2026

Transport Engineering Design Inc

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
Mr. Pham Huu Son	10,623,500,000	8.50	10,623,500,000	8.50
Red One Infrastructure Investment Fund	37,640,500,000	30.11	37,640,500,000	30.11
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) Capital transactions with owners and distribution of dividends and profits

	This period VND	Previous period VND
Owner's contributed capital		
- At the beginning of the period	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		
- Dividend payable at the beginning of the period	171,845,000	131,245,000
- Dividend payable in the period	25,000,000,000	25,000,000,000
+ Dividend payable from previous year's profit	25,000,000,000	25,000,000,000
Dividend payable at the end of the period	25,171,845,000	25,131,245,000

d) 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)	10,000	10,000

22. Off Statement of Financial Position items

Foreign currencies

	30/06/2026	01/01/2026
USD	202,295.59	326,914.86
SBD	61,088.42	16,047.55

Interim Separate Financial StatementsFor the period from 01 January 2026
to 30 June 2026**Transport Engineering Design Inc*****Operating leased assets***

The Company has rented the land areas and paid rental annually as announcement from Tax authority for use of head office and working office, details are as follows

<u>Land</u>	<u>Contract</u>	<u>Rental period</u>	<u>Area (m2)</u>
No.278 Ton Duc Thang, O Cho Dua Ward, Hanoi	No. 708/HDTD-STNMT-PC dated 25 August 2016	From 15 October 1993 to 14 October 2043	5,533 m2
No.237 Luong The Vinh, Dai Mo Ward, Hanoi	No. 279/HDTD dated 17 July 2015	From 15 October 1993 to 14 October 2043	1,357 m2
No.10 Trung Kinh, Yen Hoa ward, Hanoi	No. 301/HDTD dated 29 July 2015	From 06 January 2014 to 05 January 2064	2,581 m2
No.15A (right) Hoang Hoa Tham, Gia Dinh Ward, Ho Chi Minh City	No. 7188/HD-TNMT- QLSDD dated 09/10/2014	From 19 December 2008 to 18 December 2058	3322.9 m2

23. Revenue from sales of goods and provision of services

	<u>This period</u>	<u>Previous period</u>
	<u>VND</u>	<u>VND</u>
Revenue from provision of services	640,165,115,864	425,464,453,698
	640,165,115,864	425,464,453,698
In which, revenue from related parties (Note 30)	4,166,529,798	3,255,706,561

24. Cost of goods sold

	<u>This period</u>	<u>Previous period</u>
	<u>VND</u>	<u>VND</u>
Cost of services provided	480,364,335,359	328,465,247,684
	480,364,335,359	328,465,247,684

25. Financial income

	<u>This period</u>	<u>Previous period</u>
	<u>VND</u>	<u>VND</u>
Interest on savings	8,848,393,486	1,857,979,036
Dividends or profits received	26,733,918,340	16,483,900,040
Gain on exchange difference in the period	18,263,730	-
Gain on exchange difference at the period-end	153,827,192	210,787,871
Others	3,438,841	5,339,626
	35,757,841,589	18,558,006,573
In which, income received from related parties (Note 30)	24,884,229,950	15,823,900,040

Interim Separate Financial StatementsFor the period from 01 January 2026
to 30 June 2026**Transport Engineering Design Inc****26. General and administrative expenses**

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Labour expenses	50,552,404,173	37,118,140,864
Raw materials	1,002,549,950	469,989,369
Offices supplies	957,302,422	518,450,053
Depreciation expenses	2,162,056,784	1,928,301,780
Taxes, fees and charges	3,647,755,097	2,577,546,538
Provisions	-	3,065,547,664
Expenses of outsourcing services	9,857,567,428	8,980,242,678
Other expenses in cash	37,612,374,113	15,574,741,484
Other decreases in general administrative expenses	(765,930,570)	(1,087,406,500)
- Reversal of allowances	(765,930,570)	(1,087,406,500)
	<u>105,026,079,397</u>	<u>69,145,553,930</u>

27. Current corporate income tax expense

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Total profit/(loss) before tax:	89,015,677,598	46,377,468,842
Adjustment:		
Ineligible expenses	1,405,397,976	625,527,827
Dividends or profits received	(26,733,918,340)	(16,483,900,040)
Taxed income	<u>63,687,157,234</u>	<u>30,519,096,629</u>
Tax rate	20%	20%
Corporate income tax payable	<u>12,737,431,447</u>	<u>6,103,819,326</u>
Adjustment of tax expenses from previous period to current period	244,258,422	3,741,000
Current corporate income tax expense	<u>12,981,689,869</u>	<u>6,107,560,326</u>
Tax payable at the beginning of the year	5,973,688,831	(948,745,122)
Tax paid in the period	15,527,555,166	3,741,000
Corporate income tax payable at the period-end	<u>3,427,823,534</u>	<u>5,155,074,204</u>

28. Business and production costs by items

	This period VND	Previous period VND
Raw materials	19,292,499,768	11,482,173,258
Labour expenses	239,824,346,129	152,352,274,311
Insurance expenses, Trade union fee	7,497,473,695	4,255,853,775
Depreciation expenses	4,442,802,320	3,916,798,934
Provision	(765,930,570)	1,978,141,164
Expenses of outsourcing services	75,953,835,515	35,599,648,015
Other expenses in cash	106,337,368,026	54,996,695,179
Expenses from subcontracting	134,136,682,130	71,731,732,446
	586,719,077,013	336,313,317,082

29. 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 Separate Financial Statements.

30. Transactions and balances with related parties

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

<u>Related parties</u>	<u>Relationship</u>
Oriental Consultant Company Global Ltd.,	Shareholder
Waterway Engineering Consultant JSC	Subsidiary company
Geotechnical and Inspection - Design Consultant Construction JSC	Subsidiary company
Transport Engineering Consultant JSC No.2	Subsidiary company
Transport Engineering Design Consultant JSC	Subsidiary company
Transport Engineering Consultant JSC No.5	Subsidiary company
Bridge - Tunnel Engineering Consultant JSC	Subsidiary company
Highway Engineering Consultant JSC	Subsidiary company
Road and Bridge Engineering Consultants JSC	Subsidiary company
Port & Waterway Engineering Consultant JSC	Subsidiary company
Asia Pacific Engineering Consultants Company	Subsidiary company
The members of the Board of Directors, the Board of Management, the Board of Supervision	

In addition to the information with related parties presented in the above Notes, during the year, the Company has transactions with related parties as follows:

Transport Engineering Design Inc**Interim Separate Financial Statements**For the period from 01 January 2026
to 30 June 2026*Rendering of services:*

	This period VND	Previous period VND
Provision of services - Survey and design	525,740,740	-
Transport Engineering Consultant JSC No.2	139,629,630	-
Bridge - Tunnel Engineering Consultant JSC	147,407,407	-
Highway Engineering Consultant JSC	108,333,333	-
Road and Bridge Engineering Consultants JSC	130,370,370	-
Provision of services - Office rental	2,417,345,456	2,299,847,274
Bridge - Tunnel Engineering Consultant JSC	148,145,455	177,690,909
Highway Engineering Consultant JSC	1,162,963,637	1,097,849,091
Road and Bridge Engineering Consultants JSC	511,690,909	474,416,364
Port & Waterway Engineering Consultant JSC	594,545,455	537,454,546
Waterway Engineering Consultant JSC	-	12,436,364
Provision of services - Water and Electricity	978,861,671	826,106,622
Bridge - Tunnel Engineering Consultant JSC	506,096,391	432,720,935
Highway Engineering Consultant JSC	268,949,307	221,043,469
Road and Bridge Engineering Consultants JSC	108,258,683	92,019,747
Port & Waterway Engineering Consultant JSC	95,557,290	79,700,955
Waterway Engineering Consultant JSC	-	621,516
Purchase material	244,581,931	129,752,665
Geotechnical and Inspection - Design Consultant Construction JSC	-	8,840,100
Road and Bridge Engineering Consultants JSC	128,968,343	5,907,500
Highway Engineering Consultant JSC	1,876,000	39,887,500
Transport Engineering Consultant JSC No.5	16,153,720	9,380,565
Bridge - Tunnel Engineering Consultant JSC	60,892,668	45,013,200
Transport Engineering Consultant JSC No.2	19,414,000	16,996,000
Port & Waterway Engineering Consultant JSC	17,277,200	1,119,800
Asia Pacific Engineering Consultants Company	-	2,608,000
	4,166,529,798	3,255,706,561

Interim Separate Financial StatementsFor the period from 01 January 2026
to 30 June 2026**Transport Engineering Design Inc***Profits and Dividends distributions:*

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Waterway Engineering Consultant JSC	386,535,600	611,305,200
Geotechnical and Inspection - Design Consultant Construction JSC	1,208,203,800	-
Transport Engineering Consultant JSC No.2	3,850,500,000	1,060,596,000
Transport Engineering Design Consultant JSC	1,008,590,550	428,400,000
Transport Engineering Consultant JSC No.5	1,851,300,000	1,556,775,000
Bridge - Tunnel Engineering Consultant JSC	4,942,512,000	3,539,808,000
Highway Engineering Consultant JSC	6,256,170,000	4,259,520,000
Road and Bridge Engineering Consultants JSC	1,528,902,000	1,661,406,840
Port & Waterway Engineering Consultant JSC	1,560,090,000	1,135,260,000
Asia Pacific Engineering Consultants Company	2,291,426,000	1,570,829,000
	<u>24,884,229,950</u>	<u>15,823,900,040</u>

Subsidiary Service Purchase Transaction – Bidding:

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Waterway Engineering Consultant JSC	171,243,518	1,051,899,074
Geotechnical and Inspection - Design Consultant Construction JSC	1,208,825,926	8,135,532,592
Transport Engineering Design Consultant JSC	8,846,338,889	-
Transport Engineering Consultant JSC No.5	6,495,200,166	3,180,555,555
Bridge - Tunnel Engineering Consultant JSC	-	315,000,000
Highway Engineering Consultant JSC	-	279,670,370
Road and Bridge Engineering Consultants JSC	6,695,531,482	1,099,074,074
Asia Pacific Engineering Consultants Company	4,302,119,444	2,482,350,000
Port & Waterway Engineering Consultant JSC	11,992,745,438	10,041,436,373
	<u>39,712,004,863</u>	<u>26,585,518,038</u>

Remuneration to Board of Directors, Board of Management and Board of Supervision as follows:

	This period VND	Previous period 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 salaries, bonuses, allowances for Board of Directors.

(ii) Including salaries, bonuses, allowances for other positions in the Company.

Except for the transactions with related party as mentioned above, other related parties have no transaction during the period and no closing balance as at the balance sheet date with the Company.

31. Comparative figures

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

The comparative figures on the Interim Separate Statement of Income, Interim Separate Statement of Cash flows and corresponding Notes are taken from the Interim Separate Financial Statements for the period from 01 January 2025 to 30 June 2025, which was reviewed by AASC Limited.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/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. Details are presented in Appendix No.01.

Transport Engineering Design Inc

32. Approval of the Interim Separate Financial Statements

The Interim Separate Financial Statements were approved by the Board of Management and authorized for issuance on 26 August 2026.



Vo Thu Thuy
Preparer

Approved, 26 August 2026



Tang Thi Thu Hien
Chief Accountant



Dao Ngoc Vinh
General Director

0101
C
TRACH
HANG
A
NH

APPENDIX I - COMPARATIVE FIGURES

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	102,542,523,416	123	1. Short-term held-to-maturity investments	104,160,729,964	Rename Restatement
130	III. Short-term receivables		130	III. Short-term receivables		
136	3. Other short-term receivables	52,568,192,819	135	3. Other short-term receivables	50,949,986,271	Restatement
137	4. Provisions for short-term bad debts	(40,259,684,190)	136	4. Allowance for short-term doubtful debts	(40,259,684,190)	Code change
150	V. Other current assets		160	V. Other current assets		
151	1. Short-term prepaid expenses	814,201,319	161	1. Short-term deferred expenses	814,201,319	Rename Code change
200	B. NON-CURRENT ASSETS		200	B. NON-CURRENT ASSETS		
250	III. Long-term investments		260	III. Long-term investments		
251	1. Investments in subsidiaries	59,990,383,387	261	1. Investments in subsidiaries	59,990,383,387	Code change
260	IV. Other non-current assets		270	IV. Other non-current assets		
261	1. Long-term prepaid expenses	6,989,067,418	271	1. Long-term deferred expenses	6,989,067,418	Rename Code change

APPENDIX I - COMPARATIVE FIGURES (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. Tax and other payables to State Budget	18,481,049,702	313	3. Dividend and profit payables	171,845,000	Addition
318	6. Short-term unearned revenue	26,261,178,543	314	4. Short-term taxes and other payables to State budget	18,481,049,702	Rename
319	7. Other short-term payables	78,424,028,218	319	7. Short-term deferred revenue	26,261,178,543	Code change
320	8. Short-term loans and liabilities	21,907,926	320	8. Other short-term payables	78,252,183,218	Rename
322	9. Bonus and welfare funds	9,469,816,722	321	9. Short-term borrowings and finance lease liabilities	21,907,926	Restatement
400	D. EQUITY		323	10. Bonus and welfare funds	9,469,816,722	Code change
421	4. Retained earnings	124,936,730,428	400	D. OWNER'S EQUITY		
421a	- Retained earnings accumulated to previous year	52,507,100,657	420	4. Retained earnings	124,936,730,428	Code change
421b	- Undistributed profit of this year	72,429,629,771	420a	- Retained earnings accumulated to previous year	52,507,100,657	Code change
			420b	- Retained earnings of the current period	72,429,629,771	Code change

APPENDIX I - COMPARATIVE FIGURES (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						
b) Statement of Income						
21	6. Financial income	18,558,006,573	22	7. Financial income	18,558,006,573	Code change
22	7. Financial expense	43,929,983	23	8. Financial expense	43,929,983	Code change
23	- In which: Interest expense	21,438,210	24	- In which: Borrowing costs	21,438,210	Rename Code change
c) Statement of Cash flows						
c) Statement of Cash flows						
I. Cash flows from operating activities						
I. Cash flows from operating activities						
04	4. Interest paid	(21,438,210)	04	4. Borrowing costs	(21,438,210)	Rename
06	6. Other receipts from operating activities	561,410,044	06	6. Other receipts from operating activities	618,755,417	Restatement
II. Net cash flow from investing activities						
II. Net cash flow from investing activities						
27	5. Interest and dividend received	3,155,698,173	27	5. Interest and dividend received	3,098,352,800	Restatement

