

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi/ To: - Ủy Ban Chứng Khoán nhà nước/ **State Securities Commission of Vietnam**
- Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch Chứng khoán thành phố
Hồ Chí Minh/ Sở Giao dịch Chứng khoán thành phố Hà Nội/ **Vietnam**
Exchange/ Hochiminh Stock Exchange/ Hanoi Stock Exchange

- Tên tổ chức/Name of organization: Công ty Cổ phần Xây Dựng Coteccons/ **Coteccons Construction Joint Stock Company**
 - Mã chứng khoán/ **Stock code**: CTD
 - Địa chỉ/Address: 236/6 Điện Biên Phủ, P. Gia Định, TP. HCM/ **236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City**
 - Điện thoại liên hệ/ **Tel.**: (84) (28) 35142255 Fax: (84) (28) 35142277
 - E-mail: bodsecretary@coteccons.vn
- Nội dung thông tin công bố/ **Contents of disclosure**:
 - Báo cáo tài chính riêng và hợp nhất Quý 4/2026 và Giải trình chênh lệch trong thuyết minh/ **Separate and Consolidated Financial Statements for Q4/2026 and the explanation of variances in the notes to the financial statements**
 - Báo cáo tình hình quản trị Công ty 06 tháng đầu năm 2026/ **Corporate governance report for the first six months of 2026**
 - Báo cáo định kỳ về tình hình thanh toán gốc, lãi trái phiếu/ **Report on corporate bond principal and interest payments**
 - Báo cáo tiến độ sử dụng số tiền thu được từ đợt chào bán trái phiếu của Công ty/ **Report on the progress of the use of proceeds from the Company's bond offering**
- Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/07/2026 tại đường dẫn: <https://coteccons.vn/investor-relations-vn/> This information was published on the company's website on 30 July 2026, as in the link <https://www.coteccons.vn/en/investor-relations/>.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ **We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.**

Tài liệu đính kèm/
Attached documents:
- Như mục 2/ **As item 2.**

CÔNG TY
CỔ PHẦN
XÂY DỰNG
COTECCO
NS

Digitally signed by CÔNG TY CỔ
PHẦN XÂY DỰNG COTECCONS
DN: C=VN, S=THÀNH PHỐ HỒ
CHÍ MINH, CN=CÔNG TY CỔ
PHẦN XÂY DỰNG
COTECCONS,
OID.0.9.2342.19200300.100.1.1=
MST:0303443233
Reason: I am the author of this
document
Location:
Date: 2026.07.30 20:16:28+07'00'
Foxit PDF Reader Version:
2024.2.3

Đại diện tổ chức
Organization representative
Người được ủy quyền công bố thông tin
Authorized person for information disclosure

ĐINH THỊ HỒNG THẨM



COTECCONS CONSTRUCTION JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

Quarter IV-2026

July 2026



Coteccons Construction Joint Stock Company

Separate financial statements

30 June 2026

(Fourth quarter of Financial year 2026)

Coteccons Construction Joint Stock Company

CONTENTS

	<i>Pages</i>
Separate balance sheet	1 - 3
Separate income statement	4
Separate cash flow statement	5 - 6
Notes to the separate financial statements	7 - 45

SEPARATE BALANCE SHEET
as at 30 June 2026

VND

Code	ASSETS	Notes	30/06/2026	30/6/2025
100	A. CURRENT ASSETS		29,118,433,435,025	20,404,806,881,759
110	I. Cash and cash equivalents	5	3,034,200,786,160	1,585,535,832,930
111	1. Cash		392,933,619,292	125,535,832,930
112	2. Cash equivalents		2,641,267,166,868	1,460,000,000,000
120	II. Short-term investment		1,844,071,111,347	1,020,000,000,000
123	1. Held-to-maturity investments	6	1,844,071,111,347	1,020,000,000,000
130	III. Current accounts receivable		14,012,367,545,342	12,081,072,635,119
131	1. Short-term trade receivables	7.1	12,710,615,282,900	11,309,050,691,546
132	2. Short-term advances to suppliers	7.2	1,829,132,301,460	1,428,786,523,506
135	3. Short-term loan receivables	8	350,000,000,000	117,654,455,474
136	4. Other short-term receivables	9	175,570,347,002	258,155,216,263
137	5. Provision for doubtful short-term receivables	7.3,9	(1,052,950,386,020)	(1,032,574,251,670)
140	IV. Inventories	10	8,269,598,450,541	4,272,018,449,657
141	1. Inventories		8,292,080,995,282	4,339,547,688,556
149	2. Provision for obsolete inventories		(22,482,544,741)	(67,529,238,899)
150	V. Other current assets		1,958,195,541,635	1,446,179,964,053
151	1. Short-term prepaid expenses	11	5,918,718,802	4,282,539,865
152	2. Value-added tax deductible	19	1,952,261,478,589	1,441,882,079,944
153	3. Tax and other receivables from the State	19	15,344,244	15,344,244

SEPARATE BALANCE SHEET (continued)
as at 30 June 2026

VND

Code	ASSETS	Notes	30/06/2026	30/6/2025
200	B. NON-CURRENT ASSETS		3,940,121,028,990	3,507,169,050,063
220	I. Fixed assets		359,821,914,673	248,209,854,236
221	1. Tangible fixed assets	12	263,578,311,931	162,641,701,265
222	Cost		919,559,458,645	765,788,237,071
223	Accumulated depreciation		(655,981,146,714)	(603,146,535,806)
224	2. Finance leases	13	179,481,203	712,088,024
225	Cost		2,663,034,106	2,663,034,106
226	Accumulated depreciation		(2,483,552,903)	(1,950,946,082)
227	3. Intangible fixed assets	14	96,064,121,539	84,856,064,947
228	Cost		139,832,922,740	123,507,138,740
229	Accumulated amortisation		(43,768,801,201)	(38,651,073,793)
230	II. Investment properties	15	51,318,827,286	56,479,947,290
231	1. Cost		99,953,299,393	103,719,061,468
232	2. Accumulated depreciation		(48,634,472,107)	(47,239,114,178)
240	III. Long-term asset in progress	16	7,104,346,381	21,769,449,746
242	1. Construction in progress		7,104,346,381	21,769,449,746
250	IV. Long-term investments		3,002,709,404,214	2,905,815,979,897
251	1. Investments in subsidiaries	17.1	3,042,562,072,610	2,951,007,529,602
252	2. Investments in associates	17.2	177,600,000,000	177,600,000,000
253	3. Investment in other entities	17.3	64,760,000,000	59,960,000,000
254	4. Provision for long-term investments	17	(282,212,668,396)	(282,751,549,705)
260	V. Other long-term assets		519,166,536,436	274,893,818,894
261	1. Long-term prepaid expenses	11	391,388,367,674	149,365,686,079
262	2. Deferred tax assets	31.3	127,778,168,762	125,528,132,815
270	TOTAL ASSETS		33,058,554,464,015	23,911,975,931,822

SEPARATE BALANCE SHEET (continued)
as at 30 June 2026

VND

Code	RESOURCES	Notes	30/06/2026	30/6/2025
300	C. LIABILITIES		25,138,586,175,783	16,521,396,513,000
310	I. Current liabilities		23,597,337,998,758	16,519,177,908,948
311	1. Short-term trade payables	18.1	8,428,315,323,625	6,217,377,775,421
312	2. Short-term advances from customers	18.2	8,313,047,596,198	4,047,430,519,339
313	3. Statutory obligations	19	173,089,949,029	38,195,454,985
314	4. Payables to employees		-	304,033,577
315	5. Short-term accrued expenses	20	3,138,590,019,510	2,714,643,108,390
319	7. Other short-term payables	21	218,108,996,789	980,936,761,451
320	8. Short-term loans and finance lease	22	3,039,991,096,052	2,329,491,615,488
321	9. Short-term provision	23	221,562,230,046	125,586,211,525
322	10. Bonus and welfare fund	24	64,632,787,509	65,212,428,772
330	II. Non-current liabilities		1,541,248,177,025	2,218,604,052
338	1. Long-term loan	22	1,538,981,661,808	-
342	2. Long-term provisions	23	2,266,515,217	2,218,604,052
400	D. OWNERS' EQUITY		7,919,968,288,232	7,390,579,418,822
410	I. Capital	25.1	7,919,968,288,232	7,390,579,418,822
411	1. Share capital		1,140,264,670,000	1,036,332,610,000
411a	- Shares with voting rights		1,140,264,670,000	1,036,332,610,000
412	2. Share premium		2,714,397,074,105	2,714,397,074,105
415	3. Treasury shares		(264,867,149,803)	(264,867,149,803)
418	4. Investment and development fund		3,102,382,031,543	3,206,314,091,543
421	5. Undistributed earnings		1,227,791,662,387	698,402,792,977
421a	- Undistributed earnings by the end of prior year		596,972,778,977	384,099,170,092
421b	- Undistributed earnings of current year		630,818,883,410	314,303,622,885
440	TOTAL LIABILITIES AND OWNERS' EQUITY		33,058,554,464,015	23,911,975,931,822

Le Nguyen Thuc Trinh
Preparer

Tran Thi Thanh Van
Chief Accountant

Nguyen Hong Son
Executive Assistant to the CFO

Ho Chi Minh City, Vietnam

30 July 2026

SEPARATE INCOME STATEMENT
for the fiscal year ended 30 June 2026

VND

Code	ITEMS	Notes	Q4'2026 (From April 01st 2026 to June 30th 2026)	Q4'2025 (From April 01st 2025 to June 30th 2025)	The fiscal year ended 30/06/2026	The fiscal year ended 30/06/2025
10	1. Net revenue from sale of goods and rendering of services	26.1	9,443,997,939,233	6,607,105,850,912	29,581,735,872,370	19,330,378,685,964
11	2. Cost of goods sold and services rendered	27	(8,975,766,375,326)	(6,359,585,879,888)	(28,321,146,139,126)	(18,696,447,648,738)
20	3. Gross profit from sale of goods and rendering of services		468,231,563,907	247,519,971,024	1,260,589,733,244	633,931,037,226
21	4. Finance income	26.2	82,057,407,963	40,672,445,817	234,668,916,549	157,238,930,134
22	5. Finance expenses <i>In which: Interest expense</i>	28	(100,242,693,388) (106,412,489,688)	(163,110,458,897) (30,181,493,337)	(278,924,039,037) (271,147,680,803)	(254,254,385,579) (119,776,552,920)
26	6. General and administrative expenses	29	(190,980,970,068)	28,457,213,482	(421,644,965,906)	(140,804,079,184)
30	7. Operating profit		259,065,308,414	153,539,171,426	794,689,644,850	396,111,502,597
31	8. Other income	30	7,279,624,687	2,714,302,533	9,166,483,370	4,479,407,080
32	9. Other expenses	30	(21,297,186)	(17,638,727)	(6,374,227,437)	(32,738,611)
40	10. Other profit/(expenses)	30	7,258,327,501	2,696,663,806	2,792,255,933	4,446,668,469
50	11. Accounting profit before tax		266,323,635,915	156,235,835,232	797,481,900,783	400,558,171,066
51	12. Current corporate income tax expense	31.1	(82,735,686,275)	(3,000,398,846)	(168,913,053,320)	(43,743,056,789)
52	13. Deferred tax income (expense)	31.3	27,366,677,409	(34,186,426,698)	2,250,035,947	(42,511,491,392)
60	14. Net profit after tax		210,954,627,049	119,049,009,688	630,818,883,410	314,303,622,885



Le Nguyen Thuc Trinh
Preparer



Tran Thi Thanh Van
Chief Accountant



Nguyen Hong Son
Executive Assistant to the CFO

Ho Chi Minh City, Vietnam

30 July 2026

SEPARATE CASH FLOW STATEMENT
for the fiscal year ended 30 June 2026

VND

Code	ITEMS	Notes	The fiscal year ended	
			30/06/2026	30/06/2025
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Accounting profit before tax		797,481,900,783	400,558,171,066
	<i>Adjustments for:</i>			
02	Depreciation and amortisation	12, 13, 14, 15	58,413,991,778	61,753,467,299
03	Provisions/(Reversal)		87,296,873,625	(81,519,841,861)
04	Foreign exchange (gains)/loss arising from revaluation of monetary accounts		(156,215,553)	496,442,612
05	Profits from investing activities		(234,326,697,423)	(187,946,830,904)
06	Interest expense	28	271,147,680,803	119,776,552,920
08	Operating profit before changes in working capital		979,857,534,013	313,117,961,132
09	Increase in receivables		(2,305,613,763,654)	(2,601,853,678,283)
10	Increase in inventories		(3,952,533,306,726)	(2,305,151,840,264)
11	Increase in payables		6,067,840,695,262	4,132,440,269,832
12	Decrease (increase) in prepaid expenses		(243,658,860,532)	(69,689,456,650)
14	Interest paid		(215,167,964,040)	(137,462,011,656)
15	Corporate income tax paid	19	(39,296,116,459)	(62,117,647,967)
16	Other cash inflows from operating activities		646,906,337	-
17	Other cash outflows from operating activities		(1,284,572,600)	(5,320,699,482)
20	Net cash flows from operating activities		290,790,551,601	(736,037,103,339)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets		(146,010,696,519)	(212,396,587,118)
22	Proceeds from disposals of fixed assets		-	31,605,283,206
23	Payments for term deposits at banks and bonds		(5,389,508,371,922)	(3,227,678,303,545)
24	Collections from term deposits at banks and bonds		4,333,091,716,049	3,449,973,000,000
25	Payments for investments in other entities		(96,354,543,008)	(16,012,000,000)
26	Proceeds from sale of investments in other entities		-	-
27	Interest and dividends received		310,289,230,065	143,286,579,416
30	Net cash flows from investing activities		(988,492,665,335)	168,777,971,959

SEPARATE CASH FLOW STATEMENT (continued)
for the fiscal year ended 30 June 2026

VND

Code	ITEMS	Notes	The fiscal year ended	
			30/06/2026	30/06/2025
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	Increase from ESOP		-	15,013,330,000
33	Drawdown of borrowings		11,882,005,764,812	5,397,478,978,830
34	Repayment of borrowings		(9,634,360,525,801)	(4,364,652,352,775)
36	Dividend paid		(101,358,479,950)	(99,857,697,150)
40	Net cash flows from (used in) financing activities		2,146,286,759,061	947,982,258,905
50	Net (decrease) increase in cash and cash equivalents for the year		1,448,584,645,327	380,723,127,526
60	Cash and cash equivalents at the beginning of the period		1,585,535,832,930	1,204,759,160,718
61	Impact of exchange rate fluctuation		80,307,903	53,544,686
70	Cash and cash equivalents at the end of the period	5	3,034,200,786,160	1,585,535,832,930



Le Nguyen Thuc Trinh
Preparer



Tran Thi Thanh Van
Chief Accountant



Nguyen Hong Son
Executive Assistant to the CFO

Ho Chi Minh City, Vietnam

30 July 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
for the fiscal year ended 30 June 2026

1. CORPORATE INFORMATION

Coteccons Construction Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Business Registration Certificate ("BRC") No. 4103002611 issued by the Department of Planning and Investment ("DPI") of Ho Chi Minh City on 24 August 2004, which was replaced by Enterprise Registration Certificate ("ERC") No.0303443233 on 23 August 2010 and the subsequent amended BRCs and ERCs.

The Company listed its shares on the Ho Chi Minh Stock Exchange with trading code "CTD" in accordance with Decision No. 155/QD-SGDHCM issued by the Ho Chi Minh Stock Exchange on 9 December 2009.

The current principal activities of the Company are to provide designing and construction services, equipment installation, interior decoration and office leasing.

The Company's registered head office is located at No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 June 2026 was 2,798 (30 June 2025: 1,785).

Corporate structure

The Company has 20 subsidiaries, and 1 branch in Taiwan in which:

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

No	Company/Branch name ("Abbreviated")	Voting Ownership right (%)	(%)	Registered office	Principal activities
1	Unicons Investment Construction Company Limited ("Unicons")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing construction services and equipment installation services
2	Covestcons Company Limited ("Covestcons")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing commission services and trading of real estates
3	CTD FutureImpact Joint Stock Company ("FutureImpact")	100.00	99.54	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing repair, install, lease and sell machinery, equipment and spare parts
4	Solaresco-1 Company Limited ("Solaresco-1")	100.00	99.54	No.47 Le Van Thinh Street, Binh Trung Ward, Ho Chi Minh City, Vietnam	Leasing solar water heaters and energy saving equipment
5	Coteccons Nest Company Limited ("CTD Nest")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing commission services and trading of real estates
6	CTD Materials Company Limited ("CTD Materials")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing materials and equipment used in construction and installation works

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

No	Company/Branch name ("Abbreviated")	Voting Ownership right (%)	(%)	Registered office	Principal activities
7	New Playground Company Limited ("SCM")	100.00	100.00	No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing activities of amusement parks and theme parks
8	Coteccons Construction Inc. ("CTD INC")	100.00	100.00	No. 8 The Green Street, Dover City, Kent District, Delaware State, United States	Providing construction services
9	Sinh Nam Facade Company Limited (Vietnam) ("Sinh Nam")	100.00	100.00	No. 16 Huu Nghi Avenue, Vietnam - Singapore Industrial Park, Binh Hoa Ward, Ho Chi Minh City, Vietnam	Providing design, construction and installation services for aluminum, glass and metal products
10	Sinh Nam Metal Company Limited (Myanmar) ("Sinh Nam Myanmar")	100.00	100.00	Upper Pansodan Road, 301 Room, MI Building, Kandawgyi Yeikmon Housing, Mingalar Taung Nyunt Township, Yangon Myanmar 11221	Providing design, construction and installation services for aluminum, glass and metal products
11	UG M&E (Vietnam) Limited ("UGVN")	100.00	100.00	No. 13, Street 38, Dong Nam Company Housing Area, Hiep Binh Phuoc Ward, Thu Duc City, Ho Chi Minh City, Vietnam	Providing civil and industrial construction services; construction project management consulting services; design and installation services for mechanical and electrical works of construction works and other construction systems
12	Coteccons Construction LLC ("CTD Saudi")	100.00	100.00	Ground Floor, Levels 1 & 2, Building S4, Roshn Business Front, Airport Road, Riyadh, Kingdom of Saudi Arabia	Providing construction of residential buildings
13	Coteccons Construction KZ Ltd ("CTD KZ")	100.00	100.00	55/17 Mangilik El Ave., C3,2,, Z05T3D8, Astana, Republic of Kazakhstan	Providing construction services

Coteccons Construction Joint Stock Company

B09-DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

No	Company/Branch name ("Abbreviated")	Voting Ownership right (%)	Registered office	Principal activities
14	Coteccons Construction (Cambodia) Co, Ltd ("CTD Cambodia")	100.00	House/Building No, H548, Street No, 371, Ta Lei, Dangkao, Dangkao, Phnom Penh, Kingdom of Cambodia	Providing construction services
15	Coteccons India Construction Private Limited ("CTD India")	100.00	Olympia Cyberspace, 1st, 3rd, office, No21/22, alandur rd, Guindy Industrial Estate, Chennai City Corporation, Chennai 600032, Tamil Nadu, Republic of India	Providing construction services
16	VN Solutions Co., Ltd.	100.00	Z06, Street No. 13, Tan Thuan Ward, Ho Chi Minh City, Vietnam	Providing computer programming services
17	Coteccons Construction Singapore Pte. Ltd. ("CTD Sing")	100.00	36 Robinson Road, #13-01, City House, Singapore 068877	Providing construction services and assets holding
18	"Coteccons KZ" LLP ("KZ LLP")	100.00	151 Mynbaeva Street, Office 140, Bostandyk District, 050000 Almaty, Republic of Kazakhstan	Providing construction services
19	Coteccons Georgia Construction LLC ("CTD Georgia")	100.00	Georgia, Tbilisi, Mtatsminda district, Rustaveli Avenue, N37	Providing construction services
20	GEO Foundation Vietnam Company Limited ("GEO")	100.00	100.00 No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam	Providing construction services
21	Coteccons Construction Branch in Taiwan ("CTD Taiwan")	100.00	54F, No. 7, Sec. 5, Xinyi Road, Xinyi Dist., Taipei City, 110615, Taiwan	Providing construction services

In addition, the Company has investments in associates and long-term capital contributions in other entities presented in Note 17.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

2. BASIS OF PREPARATION

2.1 Purpose of preparing the separate financial statements

The Company has subsidiaries as disclosed in *Note 1 and Note 17.1*. The Company prepared these separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular 96/2020/TT-BTC on disclosure of information on the securities market. In addition, as required by these regulations, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries for the period ended 30 June 2026 dated 30 July 2026.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Company and its subsidiaries.

2.2 Applied accounting standards and system

The separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in accordance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- ▶ Decision No. 149/2001/QĐ-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No. 165/2002/QĐ-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No. 234/2003/QĐ-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No. 12/2005/QĐ-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No. 100/2005/QĐ-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying separate financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 Applied accounting documentation system

The Company's applied accounting documentation system is the General Journal system.

2.4 Fiscal year

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 July and ends on 30 June.

2.5 Accounting currency

The separate financial statements are prepared in VND which is also the Company's accounting currency.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash at banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 *Receivables*

Receivables are presented in the separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful receivables represents amounts of outstanding receivables at the separate balance sheet date which are doubtful of being recovered. Increases and decreases to the provision balance are recorded into the general and administrative expenses in the separate income statement. When bad debts are determined as unrecoverable and accountant writes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the separate income statement.

3.3 *Inventories*

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realizable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Raw materials	- cost of purchase on a weighted average basis.
Construction work-in-process	- cost of direct materials and labour plus attributable construction overheads.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the separate balance sheet date. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the separate income statement

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the separate income statement .

3.4 *Tangible fixed assets*

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the separate income statement.

Land use rights

Land use right is recorded as an intangible fixed asset when the Company obtained the land use right certificates.

The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use right certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

3.6 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings & structures	5 - 45 years
Machinery & equipment	3 - 10 years
Means of transportation	6 - 8 years
Office equipment	3 - 6 years
Land use rights	49 years
Software	3 - 8 years

3.7 Investment properties

Investment properties are stated at cost including transaction costs less accumulated depreciation and/or amortisation. Investment properties held for capital appreciation are not depreciated/amortised but subject to impairment review.

Subsequent expenditure relating to an investment property that has already been recognised is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

Depreciation and amortisation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Office building	30 - 45 years
Others	25 years

Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the separate income statement in the year of retirement or disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****3.8 Construction in progress**

Construction in progress represents tangible fixed assets purchasing and under construction which have not yet been completed as at the balance sheet date and is stated at cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until such time as the relevant assets are completed and put into use.

3.9 Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the year in which they are incurred, except to the extent that they are capitalised as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

3.10 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Assets held under finance leases are capitalised in the separate balance sheet at the inception of the lease at the fair value of the leased assets or, if lower, at the net present value of the minimum lease payments. The principal amount included in future lease payments under finance leases are recorded as a liability. The interest amounts included in lease payments are charged to the separate income statement over the lease term to achieve a constant rate on interest on the remaining balance of the finance lease liability.

Capitalised financial leased assets are depreciated using straight-line basis over the shorter of the estimated useful lives of the asset and the lease term, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term.

Rentals under operating leases are charged to the separate income statement on a straight-line basis over the lease term.

Where the Company is the lessor

Assets subject to operating leases are included as the Company's investment property in the separate balance sheet. Initial direct costs incurred in negotiating an operating lease are recognised in the separate income statement as incurred.

Lease income is recognised in the separate income statement on a straight-line basis over the lease term.

3.11 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the separate balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 Investments

Investment in subsidiaries

Investment in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investment in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as expense in the separate income statement and deducted against the value of such investments.

Investments in other entities

Investments in other entities are stated at their acquisition costs.

Provision for investments in entities

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the balance sheet date.

Increases and decreases to the provision balance are recorded as finance expense in the separate income statement.

3.13 Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.14 Accrual for severance allowance pay

The severance pay to employee is accrued at the end of each reporting year for employees who have been worked for more than 12 months at the Company. The accrued amount is calculated at the rate of one-half of the average monthly salary for each year of service qualified for severance pay in accordance with the Labour Code and related implementing guidance. The average monthly salary used in this calculation is adjusted at the end of each reporting period following the average monthly salary of the 6-month period up to the reporting date. Increases or decreases to the accrued amount other than actual payment to employee will be taken to the separate income statement.

This accrued severance pay is used to settle the termination allowance to be paid to employee upon termination of their labour contract following Article 46 of the Labour Code.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****3.15 Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provision for warranty obligation of construction projects is estimated from 0.3% to 1% on value of projects based on the specification of each project and actual experience.

Onerous contracts

If the Company has a contract that is onerous, the present obligation under the contract is recognised and measured as a provision. However, before a separate provision for an onerous contract is established, the Company recognises any impairment loss that has occurred on assets dedicated to that contract.

An onerous contract is a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it. The cost of fulfilling a contract comprises the costs that relate directly to the contract.

3.16 Foreign currency transactions

Transactions in currencies other than the Company's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- ▶ Transactions resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection; and
- ▶ Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment.

At the end of the year, monetary balances denominated in foreign currencies are translated at the actual exchange rates at the balance sheet dates which are determined as follows:

- ▶ Monetary assets are translated at buying exchange rate of the commercial bank where the Company conducts transactions regularly; and
- ▶ Monetary liabilities are translated at selling exchange rate of the commercial bank where the Company conducts transactions regularly.

All foreign exchange differences incurred are taken to the separate income statement.

3.17 Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, issue or cancellation of the Company's own equity instruments.

3.18 Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval in the shareholders' meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****3.18 Appropriation of net profits (continued)**

The Company maintains the following reserve funds which are appropriated from the Company's net profit after tax as proposed by the Board of Directors and subject to approval by shareholders at the Annual General Meeting:

▶ *Investment and development fund*

This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

▶ *Bonus and welfare fund*

This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the separate balance sheet.

3.19 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Construction contracts

For the construction contracts specifying that the contractor will receive payments according to the completed work, where the outcome of a construction contract can be determined reliably and accepted by the customers, revenue and costs are recognised by reference to the stage of completion of the contract activity at the balance sheet date which is accepted by the customers and reflected in the sales invoices.

Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer.

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the year in which they are incurred.

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenue is recognized when services are rendered and completed.

Rental income

Rental income arising from operating leases is accounted for on a straight line basis over the lease term.

Interest income

Interest is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends income

Dividend income is recognised when the Group's entitlement as an investor to receive the dividend is established.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.20 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the separate balance sheet date.

Current income tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- ▶ where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss;
- ▶ in respect of taxable temporarily differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

- ▶ where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss;
- ▶ in respect of deductible temporarily differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each separate balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each separate balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the separate balance sheet date.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.20 Taxation (continued)

Deferred tax (continued)

Deferred tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- ▶ either the same taxable entity; or
- ▶ when the Group intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.21 Related parties

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprises or individuals, including close members of their families.

3.22 Segment information

The current principal activities of the Company are to provide design and construction services. In addition, these activities are mainly taking place in Vietnam. Therefore, the Company's risks and returns are not impacted by the Company's confectionary products or the locations that the Company is trading. As a result, management is of the view that there is only one segment for business and geography and therefore presentation of segmental information is not required.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026**4. SIGNIFICANT EVENTS****4.1 *The establishment of Coteccons Construction Singapore Pte. Ltd. ("CTD Singapore")***

According to Resolution No. 17A/2025/NQ-HDQT dated 2 October 2025, the Company establishes a new subsidiary Coteccons Construction Singapore Pte. Ltd in Singapore abroad to conduct investment and construction-related activities. As at 30 June 2026, the Company completed the business registration procedures for the establishment of CTD Singapore.

4.2 *Acquisition of GEO Foundation Vietnam Company Limited ("GEO")*

On 25 May 2026, the Group acquired 100% of the charter capital of GEO Foundations Vietnam, a single-member limited liability company incorporated under Enterprise Registration Certificate No. 0304742518, initially issued on 7 November 2006 and most recently amended for the 21st time on 25 May 2026.

The principal activities of GEO are to provide construction services for civil engineering works and engineering design services for foundations and structures of civil and industrial construction works.

4.3 *First approved increase in charter capital*

On 14 November 2025, the Board of Directors of the Group issued Resolution No. 23/2025/NQ-HDQT approving the issuance of shares to increase charter capital. A total of 5,071,501 shares, equivalent to VND 50,715,010,000, will be issued to existing shareholders at a ratio of 20:1.

On 21 January 2026, the Group received the Decision No. 104/QDSGDHCM issued by the Ho Chi Minh City Stock Exchange approving the increase in charter capital from VND 1,036,332,610,000 to VND 1,087,036,510,000. As of 13 February 2026, the Group obtained the 30th Enterprise Registration Certificate reflecting the charter capital of VND 1,087,036,510,000.

4.4 *Second approved increase in charter capital*

On 26 March 2026, the Board of Directors of the Group issued Resolution No. 03/2026/NQ-HDQT approving the implementation of the plan to issue shares to increase charter capital from equity, with a total of 5,325,020 shares, equivalent to VND 53,250,200,000, to be issued to existing shareholders at a ratio of 20:1.

On 19 May 2026, the Group received Decision No. 446/QDSGDHCM issued by the Ho Chi Minh City Stock Exchange approving the increase in charter capital from VND 1,087,036,510,000 to VND 1,140,264,670,000. On 26 May 2026, the Group obtained the 31st amended Enterprise Registration Certificate reflecting the charter capital of VND 1,140,264,670,000.

4.5 *Successful issuance of 14,000,000 bonds*

On 5 December 2025, the Board of Directors issued Resolution No. 26/2025/NQ-HDQT approving the plan for issuing, using capital, and repaying the capital raised from the public offering of bonds in 2025 with a maximum face value of VND 1,400,000,000,000. On 6 February 2026, the Group received a notification No. 1197/UBCK-QLCB issued by the State Securities Commission regarding the receipt of the reporting documents on the results of the public offering of bonds, with a total of 14,000,000 bonds issued.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

5. CASH AND CASH EQUIVALENTS

	VND	
	30/06/2026	30/6/2025
Cash at banks	392,933,619,292	125,535,832,930
Term deposits at banks (*)	2,641,267,166,868	1,460,000,000,000
TOTAL	3,034,200,786,160	1,585,535,832,930

(*) Term deposits at banks represent the deposits at commercial banks with the term under three (3) months and earning applicable interest rates.

6. HELD TO MATURITY INVESTMENTS

	VND	
	30/06/2026	30/6/2025
Short-term bank deposits (*)	1,844,071,111,347	1,020,000,000,000

(*) Short-term bank deposits include deposits at commercial banks with terms of three (3) months or more but under one year and earning applicable interest rates.

7. TRADE RECEIVABLES AND ADVANCES TO SUPPLIERS

7.1 Short-terms trade receivables

	VND	
	30/6/2026	30/6/2025
Short-terms trade receivables	12,710,615,282,900	11,309,050,691,546
Provision for doubtful short-term trade receivables	(1,026,912,423,326)	(1,006,536,288,976)
NET	11,683,702,859,574	10,302,514,402,570

In which:

<i>Due from related parties (Note 32)</i>	114,040,381,233	154,282,729,989
---	-----------------	-----------------

Details of movements of provision for doubtful short-term trade receivables during the year:

	VND	
	For the fiscal year ended	
	30/06/2026	30/06/2025
Beginning balance	1,006,536,288,976	1.162.514.210.262
Provision made during the year	148,714,561,162	39.842.413.543
Reversal of provision during the year	(128,338,426,812)	(195.820.334.829)
Ending balance	1,026,912,423,326	1.006.536.288.976

7.2 Short-term advances to suppliers

	VND	
	30/06/2026	30/6/2025
Related parties (Note 32)	443,868,796,870	264,442,370,075
Other suppliers	1,385,263,504,590	1,164,344,153,431
TOTAL	1,829,132,301,460	1,428,786,523,506

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

7. TRADE RECEIVABLES AND ADVANCES TO SUPPLIERS (continued)

7.3 Doubtful debts

No,	Client name	30/06/2026			30/6/2025		
		Receivables	Provision	Net	Receivables	Provision	Net
1	Viet Star Real Estate Investment Co., Ltd,	526,420,119,402	526,420,119,402	-	483,658,038,123	483,658,038,123	-
2	Minh Viet Investment Joint Stock Company	121,951,773,910	121,951,773,910	-	121,951,773,910	121,951,773,910	-
3	Others	832,230,768,134	378,540,530,014	188,375,542,851	634,103,737,973	400,926,476,943	233,177,261,030
	TOTAL	1,480,602,661,446	1,026,912,423,326	188,375,542,851	1,239,713,550,006	1,006,536,288,976	233,177,261,030

VND

8. SHORT-TERM LOAN RECEIVABLES

	30/06/2026		30/6/2025	
Related parties (Note 32)				
QH Plus Steel Structure Corporation		150,000,000,000		117,654,455,474
		200,000,000,000		-
TOTAL		350,000,000,000		117,654,455,474

VND

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

9. OTHER SHORT-TERM RECEIVABLES

		VND
	30/06/2026	30/6/2025
Receivables from related parties (Note 32)	54,737,205,732	155,869,876,099
Interest receivables	76,830,261,683	51,798,622,143
Advances to construction teams and employees	25,907,330,213	27,946,241,210
Short-term deposits	13,464,015,635	20,562,454,195
Others	4,631,533,739	1,978,022,616
TOTAL	175,570,347,002	258,155,216,263
Provision for doubtful other short-term receivables	(26,037,962,694)	(26,037,962,694)
NET	149,532,384,308	232,117,253,569

10. INVENTORIES

		VND
	30/06/2026	30/6/2025
Construction work in process	8,292,080,995,282	4,339,547,688,556
Provision for obsolete inventories (*)	(22,482,544,741)	(67,529,238,899)
NET	8,269,598,450,541	4,272,018,449,657

(*) Detail of movements of provision for obsolete inventories:

		VND
	For the fiscal year ended 30/06/2026	30/06/2025
Beginning balance	67,529,238,899	56,007,913,774
Provision	-	32,153,532,045
Reversal of provision during the year	(45,046,694,158)	(20,632,206,920)
Ending balance	22,482,544,741	67,529,238,899

11. PREPAID EXPENSES

		VND
	30/6/2026	30/6/2025
Short-term	5,918,718,802	4,282,539,865
Office tools and equipment	5,918,718,802	4,282,539,865
Long-term	391,388,367,674	149,365,686,079
Construction tools and equipment	358,760,559,137	108,325,502,805
Office tools and equipment	32,627,808,537	41,040,183,274
TOTAL	397,307,086,476	153,648,225,944

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

12. TANGIBLE FIXED ASSETS

	Buildings & structures	Machinery & equipment	Means of transportation	Office equipment	VND Total
Cost:					
Beginning balance	166,396,005,218	528,387,472,465	25,085,504,407	45,919,254,981	765,788,237,071
New purchase	-	147,149,902,000	-	3,280,025,815	150,429,927,815
Reclassification	3,765,762,075	-	-	-	3,765,762,075
Disposals	-	(424,468,316)	-	-	(424,468,316)
Ending balance	170,161,767,293	675,112,906,149	25,085,504,407	49,199,280,796	919,559,458,645
<i>In which:</i>					
Fully depreciated	64,070,570,472	249,177,325,772	20,903,235,595	35,432,014,446	369,583,146,285
Accumulated depreciation:					
Beginning balance	(107,696,504,387)	(436,390,152,937)	(21,553,841,721)	(37,506,036,761)	(603,146,535,806)
Depreciation in the period	(3,644,079,558)	(42,241,564,950)	(697,119,512)	(4,785,535,600)	(51,368,299,620)
Reclassification	(1,890,779,604)	-	-	-	(1,890,779,604)
Disposals	-	424,468,316	-	-	424,468,316
Ending balance	(113,231,363,549)	(478,207,249,571)	(22,250,961,233)	(42,291,572,361)	(655,981,146,714)
Net carrying amount:					
Beginning balance	58,699,500,831	91,997,319,528	3,531,662,686	8,413,218,220	162,641,701,265
Ending balance	56,930,403,744	196,905,656,578	2,834,543,174	6,907,708,435	263,578,311,931

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

13. FINANCIAL LEASES

	VND
	<i>Office equipment</i>
Cost	
Beginning and ending balance	<u>2,663,034,106</u>
Accumulated depreciation	
Beginning balance	(1,950,946,082)
Depreciation for the year	<u>(532,606,821)</u>
Ending balance	<u>(2,483,552,903)</u>
Net carrying value	
Beginning balance	<u>712,088,024</u>
Ending balance	<u>179,481,203</u>

14. INTANGIBLE FIXED ASSETS

	Land use rights	Software	VND Total
Cost:			
Beginning balance	81,539,243,238	41,967,895,502	123,507,138,740
New purchase	-	16.325.784.000	16.325.784.000
Ending balance	<u>81.539.243.238</u>	<u>58.293.679.502</u>	<u>139.832.922.740</u>
<i>In which:</i>			
<i>Fully amortised</i>	-	22,495,296,502	22,495,296,502
Accumulated amortisation:			
Beginning balance	(6,058,322,620)	(32,592,751,173)	(38,651,073,793)
Amortisation for the year	<u>(344.212.803)</u>	<u>(4.773.514.605)</u>	<u>(5.117.727.408)</u>
Ending balance	<u>(6.402.535.423)</u>	<u>(37.366.265.778)</u>	<u>(43.768.801.201)</u>
Net book value:			
Beginning balance	<u>75,480,920,618</u>	<u>9,375,144,329</u>	<u>84,856,064,947</u>
Ending balance	<u>75.136.707.815</u>	<u>20.927.413.724</u>	<u>96.064.121.539</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

15. INVESTMENT PROPERTIES

	Office building	Others	VND Total
Cost:			
Beginning balance	85,098,697,559	18,620,363,909	103,719,061,468
Reclassification	(3,765,762,075)	-	(3,765,762,075)
Ending balance	<u>81,332,935,484</u>	<u>18,620,363,909</u>	<u>99,953,299,393</u>
in which:			
Fully amortised	1,035,754,546	-	1,035,754,546
Accumulated depreciation:			
Beginning balance	(38,760,968,603)	(8,478,145,575)	(47,239,114,178)
Depreciation for the year	(2,541,286,488)	(744,851,045)	(3,286,137,533)
Reclassification	1,890,779,604	-	1,890,779,604
Ending balance	<u>(39,411,475,487)</u>	<u>(9,222,996,620)</u>	<u>(48,634,472,107)</u>
Net book value:			
Beginning balance	<u>46,337,728,956</u>	<u>10,142,218,334</u>	<u>56,479,947,290</u>
Ending balance	<u>41,921,459,997</u>	<u>9,397,367,289</u>	<u>51,318,827,286</u>

The fair value of the investment properties was not formally assessed and determined as at 30 June 2026. However, given market value at the present occupancy rate of these properties, it is management's assessment that these properties' market values are higher than their carrying value as at the separate balance sheet date,

16. CONSTRUCTION IN PROGRESS

	30/06/2026	VND 30/6/2025
Construction equipment and machines	1,972,680,000	-
SAP S4/HANA Enterprise Management system	-	16,862,936,726
Renovation at Office	-	722,908,559
Others	<u>5,131,666,381</u>	<u>4,183,604,461</u>
TOTAL	<u>7,104,346,381</u>	<u>21,769,449,746</u>

Coteccons Construction Joint Stock Company

B09-DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

17. LONG-TERM INVESTMENTS

	30/06/2026		30/6/2025	
	Cost	Provision	Cost	Provision
Investments in subsidiaries (Note 17.1)	3,042,562,072,610	(104,612,668,396)	2,951,007,529,602	(105,151,549,705)
Investments in associates (Note 17.2)	177,600,000,000	(177,600,000,000)	177,600,000,000	(177,600,000,000)
Investments in other entity (Note 17.3)	64,760,000,000	-	59,960,000,000	-
TOTAL	3,284,922,072,610	(282,212,668,396)	3,188,567,529,602	(282,751,549,705)

VND

17.1 Investment in subsidiaries

Name	30/06/2026		30/6/2025	
	Ownership %	Amount VND	Provision %	Amount VND
Covestcons Company Limited	100	1,872,000,000,000	-	1,872,000,000,000
Unicons Investment Construction Company Limited	100	638,348,360,000	-	638,348,360,000
Sinh Nam Facade Company Limited	100	276,137,834,801	(61,693,636,053)	276,137,834,801
UG M&E (Vietnam) Limited	100	19,794,334,801	-	19,794,334,801
Coteccons Construction, Inc	100	123,715,000,000	(38,305,932,107)	123,715,000,000
Coteccons Construction Branch in Taiwan	100	65,270,665,808	-	21,012,000,000
Coteccons Construction KZ Ltd.	100	26,350,000,000	-	-
GEO Foundation Vietnam Company Limited		6,724,437,200	(4,414,478,942)	-
Coteccons Construction Singapore Pte. Ltd.	100	14,221,440,000	(198,621,294)	-
TOTAL		3,042,562,072,610	(104,612,668,396)	2,951,007,529,602

(105,151,549,705)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

17. LONG-TERM INVESTMENTS (continued)

17.2 Investment in associates

Name	30/06/2026			30/6/2025		
	Ownership %	Amount VND	Provision VND	Ownership %	Amount VND	Provision VND
FCC Infrastructure Investment Joint Stock Company	42.36	159,600,000,000	(159,600,000,000)	42.36	159,600,000,000	(159,600,000,000)
Quang Trong Commercial Joint Stock Company	36.00	18,000,000,000	(18,000,000,000)	36.00	18,000,000,000	(18,000,000,000)
TOTAL		177,600,000,000	(177,600,000,000)		177,600,000,000	(177,600,000,000)

17.3 Investment in another entity

Name	30/06/2026		30/6/2025	
	Ownership %	Amount VND	Ownership %	Amount VND
Ricons Investment Construction Joint Stock Company ("Ricons")	14.43	59,960,000,000	14.43	59,960,000,000
Kinh Bac Design and Construction Joint Stock Company ("Kinh Bac")	4.80	4,800,000,000	-	-
TOTAL		64,760,000,000		59,960,000,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026**18. TRADE PAYABLES AND ADVANCES FROM CUSTOMERS****18.1 Short-term trade payables**

	30/06/2026	VND 30/6/2025
Other supplies	8,428,315,323,625	6,217,377,775,421
In which		
<i>Related parties (Note 32)</i>	2,086,294,069,430	1,168,998,403,247

18.2 Short-term advances from customers

	30/06/2026	VND 30/6/2025
Kinh Bac Design and Construction Joint Stock Company ("Kinh Bac")	854,137,260,378	-
Other customers	7,458,910,335,820	4.043.896.460.654
TOTAL	8,313,047,596,198	4,047,430,519,339
In which		
<i>Related parties (Note 32)</i>	348,389	3,534,058,685

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

19. STATUTORY OBLIGATIONS

	Beginning balance	Increase in period	Offset in period	Payment in period	VND Ending balance
Receivables					
Value added tax	1,441,882,079,944	2,593,450,123,185	(2,083,070,724,540)	-	1,952,261,478,589
Personal income tax	15,344,244	3,572,611,296	-	(3,572,591,296)	15,364,244
Others	-	-	-	-	-
TOTAL	1,441,897,424,188	2,597,022,734,481	(2,083,070,724,540)	(3,572,591,296)	1,952,276,822,833
Payables					
Corporate income tax	34,026,151,857	168,913,053,320	-	(39,296,116,459)	163,643,088,718
Personal income tax	4,169,303,128	77,708,731,559	-	(72,431,174,376)	9,446,860,311
Value added tax	-	2,269,469,775,193	(2,083,070,724,540)	(186,399,050,653)	-
Others	-	266,845,713	-	(266,845,713)	-
TOTAL	38,195,454,985	2,516,358,405,785	(2,083,070,724,540)	(298,393,187,201)	173,089,949,029

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

20. SHORT-TERM ACCRUED EXPENSES

		VND
	30/06/2026	30/6/2025
Accruals for on-going construction projects	2,813,281,877,666	2,570,950,906,553
Bonus for employees	255,847,102,698	124,606,568,109
Loan expense	56,136,033,623	1,992,220,221
Others	13,325,005,523	17,093,413,507
TOTAL	3,138,590,019,510	2,714,643,108,390

21. OTHER SHORT-TERM PAYABLES

		VND
	30/06/2026	30/6/2025
Factoring contracts (*)	143,185,872,469	956,298,544,217
Payable to construction teams and employees	9,432,324,033	6,956,509,945
Deposit received	1,613,173,509	2,735,571,909
Dividends payable	678,192,875	606,658,825
Others	63,199,433,903	14,339,476,555
TOTAL	218,108,996,789	980,936,761,451
<i>In which</i>		
<i>Due to Related Parties (Notes 32)</i>	<i>594,543,066</i>	<i>421,952,340</i>

(*) These were factoring advances from commercial banks in Vietnam. The entire obligation to reimburse to the bank and related fees is committed to be paid by the project owners of the factored projects. These factoring advances will be offset against the trade receivables at these due dates.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

22. LOANS AND FINANCE LEASE

	Beginning balance	Incurred	Paid	Current portion	Effective interest amortisation	Ending balance
						VND
Short-term						
Loans from banks (Note 22.1)	2,329,491,615,488	10,190,839,247,909	(9,583,020,272,981)	-	-	2,937,310,590,416
Current portion of long-term loans	-	-	-	102,680,505,636	-	102,680,505,636
TOTAL	2,329,491,615,488	10,190,839,247,909	(9,583,020,272,981)	102,680,505,636	-	3,039,991,096,052
Long-term						
Loans from banks (Note 22.2)	-	308,041,516,903	(51,340,252,820)	(102,680,505,636)	-	154,020,758,447
Bonds (Note 22.3)	-	1,383,125,000,000	-	-	1,835,903,361	1,384,960,903,361
TOTAL	-	1,691,166,516,903	(51,340,252,820)	(102,680,505,636)	1,835,903,361	1,538,981,661,808
22.1 Short-term loans from banks						
Details of short-term loans from banks are as follows:						
<i>Banks</i>				30/06/2026		
				VND		
Vietnam Technological and Commercial Joint Stock Bank ("TCB")				944,726,076,780		
Vietnam Joint Stock Commercial Bank for Industry and Trade ("CTG")				1,336,589,183,444		
Military Commercial Joint Stock Bank ("MBB")				338,542,554,491		
Vietnam Commercial Joint Stock Bank – Saigon South Branch ("VCB")				175,354,351,849		
HSBC Bank (Vietnam) Limited ("HSBC")				106,653,309,661		
Joint Stock Commercial Bank for Investment and Development of Vietnam ("BIDV")				35,445,114,191		
TOTAL				2,937,310,590,416		

These short-term loans are unsecured with the maturity dates within 3-6 months and the interest rates applied according to each disbursement.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

22. LOANS AND FINANCE LEASE

22.2 Long-term loans from banks

Details of long-term loans from banks are as follows:

<i>Banks</i>	<i>30/06/2026 VND</i>
Vietnam Technological and Commercial Joint Stock Bank ("TCB")	256,701,264,083
<i>in which:</i>	
<i>Long-term loans</i>	154,020,758,447
<i>Current portion of long-term loans</i>	102,680,505,636
TOTAL	256,701,264,083

These long-term loans are unsecured with the maturity dates within 36 months and the interest rates applied according to each disbursement.

22.3 Long-term bonds

Details of the issued bonds are as follows:

<i>Issuer</i>	<i>Depository and transfer agent</i>	<i>Ending balance</i>	<i>Maturity date</i>	<i>Interest rate</i>	<i>Description of collateral</i>
		<i>VND</i>		<i>% p.a.</i>	
Coteccons Construction Joint Stock Company	SSI Securities Corporation	1,384,960,903,361	30 January 2029	9.0	Unsecured
<i>In which:</i>					
	<i>The issued bonds</i>	1,400,000,000,000			
	<i>The issuance cost</i>	(16,875,000,000)			
	<i>Effective interest amortisation</i>	1,835,903,361			

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

22. LOANS AND FINANCE LEASE (CONTINUED)

22.3 Long-term bonds (continued)

This is an unsecured bond issued through an issuing agent named SSI Securities Joint Stock Company and listed on the Hanoi Stock Exchange ("HNX") with trading code CTD126006. This bond had par value of VND 100,000/bond with a fixed interest rate of 9% a year and periodic interest payments every 6 months. The total value of the issued bonds was VND 1,400,000,000,000 with a term of three years from the date of issuance on 30 January 2026. The issuance cost of this bond was VND 16,875,000,000 and the effective interest amortisation in the year was VND 1,835,903,361.

23. PROVISIONS

	VND	
	30/06/2026	30/6/2025
Short-term	221,562,230,046	125,586,211,525
Provisions for onerous contract	150,672,986,745	82,496,642,568
Provisions for construction warranty	70,889,243,301	43,089,568,957
Long-term	2,266,515,217	2,218,604,052
Severance allowance	2,266,515,217	2,218,604,052
TOTAL	223,828,745,263	127,804,815,577

24. BONUS AND WELFARE FUND

	VND	
	For the fiscal year ended	
	30/06/2026	30/06/2025
Beginning balance	65,212,428,772	68,011,650,421
Fund reversal	646,906,337	-
Utilization of fund during the year	(1,226,547,600)	(2,799,221,649)
Ending balance	64,632,787,509	65,212,428,772

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

25. OWNERS' EQUITY

25.1 Increase and decrease in owners' equity

	Share capital	Share premium	Treasury shares	Investment and development fund	Undistributed earnings	Total	VND
For for the fiscal year ended 30 June 2025:							
Beginning balance	1,036,332,610,000	2,879,707,744,105	(445,191,149,803)	3,206,314,091,543	484,029,184,092	7,161,192,479,937	
Other increases	-	13,330,000	-	-	-	13,330,000	
Dividend declared	-	-	-	-	(99,930,014,000)	(99,930,014,000)	
Issue treasury shares to employees		(165,324,000,000)	180,324,000,000			15,000,000,000	
Net profit for the year	-	-	-	-	314,303,622,885	314,303,622,885	
Ending balance	<u>1,036,332,610,000</u>	<u>2,714,397,074,105</u>	<u>(264,867,149,803)</u>	<u>3,206,314,091,543</u>	<u>698,402,792,977</u>	<u>7,390,579,418,822</u>	
For for the fiscal year ended 30 June 2026:							
Beginning balance	1,036,332,610,000	2,714,397,074,105	(264,867,149,803)	3,206,314,091,543	698,402,792,977	7,390,579,418,822	
Other increases	103,932,060,000	-	-	(103,932,060,000)	-	-	
Dividend declared	-	-	-	-	(101,430,014,000)	(101,430,014,000)	
Net profit for the year	-	-	-	-	630,818,883,410	630,818,883,410	
Ending balance	<u>1,140,264,670,000</u>	<u>2,714,397,074,105</u>	<u>(264,867,149,803)</u>	<u>3,102,382,031,543</u>	<u>1,227,791,662,387</u>	<u>7,919,968,288,232</u>	

(*) Pursuant to the Company's Board of Directors' Resolutions No. 23/2025/NQHDQT dated 14 November 2025 and No. 03/2026/NQ-HDQT dated 26 March 2026, the Company approved an increase in its charter capital from the development investment fund through the issuance of shares to existing shareholders at a ratio of 20:1 with a total value of VND 103,932,060,000. On 21 January 2026 and 19 May 2026, the Ho Chi Minh City Stock Exchange approved the Group's charter capital increase. On 13 February 2026, the Group received the 30th amended Enterprise Registration Certificate with a charter capital of VND 1,087,036,510,000. On 26 May 2026, the Group received the 31st amended Enterprise Registration Certificate with a charter capital of VND 1,140,264,670,000.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

25. OWNERS' EQUITY (continued)

25.2 Capital transactions with owners and distribution of dividends

	VND	
	For for the fiscal year ended	
	30/06/2026	30/03/2025
Contributed share capital		
Beginning balance	1,036,332,610,000	1,036,332,610,000
Increase in year	103,932,060,000	-
Ending balance	<u>1,140,264,670,000</u>	<u>1,036,332,610,000</u>
Dividend		
Dividend paid	(101,358,479,950)	(99,857,697,150)
Dividend declared	(101,430,014,000)	(99,930,014,000)

25.3 Shares

	Number of shares	
	Ending balance	Beginning balance
Authorised shares	114,026,467	103,633,261
Shares issued and fully paid	114,026,467	103,633,261
<i>Ordinary shares</i>	<i>114,026,467</i>	<i>103,633,261</i>
Treasury shares	2,203,247	2,203,247
<i>Ordinary shares</i>	<i>2,203,247</i>	<i>2,203,247</i>
Outstanding shares	111,823,220	101,430,014
<i>Ordinary shares</i>	<i>111,823,220</i>	<i>101,430,014</i>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

26. REVENUES

26.1 Revenues from sales of goods and rendering of services

	VND			
	Q4'2026 (From April 01 st 2026 to June 30 th 2026)	Q4'2025 (From April 01 st 2025 to June 30 th 2025)	For the fiscal year ended 30/06/2026	For the fiscal year ended 30/06/2025
Rendering of construction services	9,424,157,195,862	6,602,667,718,159	29,529,529,988,014	19,310,812,016,735
Rental income from investment properties	7,046,678,248	4,438,132,753	22,673,337,908	19,566,669,229
Revenue from rendering of services	12,794,065,123	-	29,532,546,448	-
TOTAL	9,443,997,939,233	6,607,105,850,912	29,581,735,872,370	19,330,378,685,964

26.2 Finance income

	VND			
	Q4'2026 (From April 01 st 2026 to June 30 th 2026)	Q4'2025 (From April 01 st 2025 to June 30 th 2025)	For the fiscal year ended 30/06/2026	For the fiscal year ended 30/06/2025
Interest income from bank deposits	53,576,642,979	17,588,071,300	174,489,936,384	90,659,906,645
Interest income from late payment	20,193,411,650	17,169,651,341	39,609,861,530	44,587,558,401
Interest income from lending	8,395,765,122	5,730,341,073	14,506,899,509	18,234,082,652
Dividends	-	-	5,720,000,000	2,860,000,000
Foreign exchange gains	(108,411,788)	184,382,103	342,219,126	897,382,436
TOTAL	82,057,407,963	40,672,445,817	234,668,916,549	157,238,930,134

27. COST OF GOODS SOLD AND SERVICES RENDERED

	VND			
	Q4'2026 (From April 01 st 2026 to June 30 th 2026)	Q4'2025 (From April 01 st 2025 to June 30 th 2025)	For the fiscal year ended 30/06/2026	For the fiscal year ended 30/06/2025
Cost of rendered of construction services	8,959,587,634,230	6,356,119,127,805	28,280,187,296,329	18,684,339,832,930
Cost of office rental	3,451,157,397	3,466,752,083	11,492,777,875	12,107,815,808
Cost of services rendered	12,727,583,699	-	29,466,064,922	-
TOTAL	8,975,766,375,326	6,359,585,879,888	28,321,146,139,126	18,696,447,648,738

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

28. FINANCE EXPENSES

VND

	<i>Q4'2026 (From April 01st 2026 to June 30th 2026)</i>	<i>Q4'2025 (From April 01st 2025 to June 30th 2025)</i>	<i>For the fiscal year ended 30/06/2026</i>	<i>For the fiscal year ended 30/06/2025</i>
Interest expense	106,412,489,688	30,181,493,337	271,147,680,803	119,776,552,920
Allowances for investment loss in other entities	(6,179,947,805)	105,151,549,705	(538,881,309)	105,151,549,705
Foreign exchange losses	10,151,505	89,858,406	315,239,543	592,892,169
Others	-	27,687,557,449	8,000,000,000	28,733,390,785
TOTAL	100,242,693,388	163,110,458,897	278,924,039,037	254,254,385,579

29. GENERAL AND ADMINISTRATIVE EXPENSES

VND

	<i>Q4'2026 (From April 01st 2026 to June 30th 2026)</i>	<i>Q4'2025 (From April 01st 2025 to June 30th 2025)</i>	<i>For the fiscal year ended 30/06/2026</i>	<i>For the fiscal year ended 30/06/2025</i>
Labour costs	53,218,941,971	52,672,499,131	207,357,768,855	168,906,222,985
Expense for external services	61,381,021,002	22,622,267,514	149,288,132,244	76,037,826,587
Depreciation and amortisation	2,025,288,472	2,100,282,674	7,419,828,568	9,824,205,833
Provision/ (Reversal) for doubtful debt expenses	60,326,327,963	(122,990,198,821)	17,040,930,383	(155,465,565,442)
Others	14,029,390,660	17,137,936,020	40,538,305,856	41,501,389,221
TOTAL	190,980,970,068	(28,457,213,482)	421,644,965,906	140,804,079,184

30. OTHER INCOME AND EXPENSES

VND

	<i>Q4'2026 (From April 01st 2026 to June 30th 2026)</i>	<i>Q4'2025 (From April 01st 2025 to June 30th 2025)</i>	<i>For the fiscal year ended 30/06/2026</i>	<i>For the fiscal year ended 30/06/2025</i>
Other income	7,279,624,687	2,714,302,533	9,166,483,370	4,479,407,080
Gain from disposal of fixed assets	-	-	-	940,751,614
Reversal of warranty provision	6,662,789,749	750,479,037	6,662,789,749	750,479,037
Penalties	-	-	380,077,677	131,872,763
Others	616,834,938	1,963,823,496	2,123,615,944	2,656,303,686
Other expenses	(21,297,186)	(17,638,727)	(6,374,227,437)	(32,738,611)
Penalties	-	-	-	-
Others	(21,297,186)	(17,638,727)	(6,374,227,437)	(32,738,611)
OTHER PROFIT	7,258,327,501	2,696,663,806	2,792,255,933	4,446,668,469

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

31. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 20% of taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the separate financial statements could change at a later date upon final determination by the tax authorities.

31.1 CIT expense

	VND			
	Q4'2026 (From April 01 st 2026 to June 30 th 2026)	Q4'2025 (From April 01 st 2025 to June 30 th 2025)	For the fiscal year ended 30/06/2026	For the fiscal year ended 30/06/2025
Current tax expense	82,732,930,275	2,987,376,346	164,247,090,790	43,711,327,289
Adjustment for under accrual of tax from previous period	2,756,000	13,022,500	4,665,962,530	31,729,500
	82,735,686,275	3,000,398,846	168,913,053,320	43,743,056,789
Deferred tax expense/ (income)	(27,366,677,409)	34,186,426,698	(2,250,035,947)	42,511,491,392
TOTAL	55,369,008,866	37,186,825,544	166,663,017,373	86,254,548,181

Reconciliation between CIT expense and the accounting profit before tax multiplied by CIT rate is presented below:

	VND			
	Q4'2026 (From April 01 st 2026 to June 30 th 2026)	Q4'2025 (From April 01 st 2025 to June 30 th 2025)	For the fiscal year ended 30/06/2026	For the fiscal year ended 30/06/2025
Accounting profit before tax	266,323,635,915	156,235,835,232	797,481,900,783	400,558,171,066
At CIT rate applicable to the Company	53,264,727,183	31,247,167,046	159,496,380,157	80,111,634,213
<i>Adjustment for:</i>				
Dividends received	-	-	(1,144,000,000)	(572,000,000)
Foreign exchange (gains)/losses	(15,799,746)	12,495,340	(27,349,007)	(91,663,868)
Under accrual of tax from previous period	2,756,000	13,022,500	4,665,962,530	31,729,500
Non-deductible expenses	2,117,325,429	5,914,140,658	3,672,023,693	6,774,848,336
CIT expenses	55,369,008,866	37,186,825,544	166,663,017,373	86,254,548,181

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026**31. CORPORATE INCOME TAX (continued)****31.2 Current tax**

The current tax payable is based on taxable income for the current period. The taxable income of the Company for the year differs from the profit as reported in the separate income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted by the separate balance sheet date.

31.3 Deferred tax

The following are the deferred tax assets and deferred tax liabilities recognised by the Company, and the movements thereon, during the current and previous periods:

	Separate balance sheet		Separate income statement		VND
	30/06/2026	30/6/2025	30/06/2026	30/6/2025	
Provision for doubtful debts	58,041,368,609	63,185,598,788	(5,144,230,179)	(33,997,020,992)	
Provision for investments	31,920,000,000	31,920,000,000		-	
Provision for onerous contract	30,134,597,347	16,499,328,512	13,635,268,835	(10,764,410,691)	
Provision for obsolete inventories	4,496,508,948	13,505,847,780	(9,009,338,832)	2,304,265,025	
Severance allowance	453,303,043	443,720,810	9,582,233	(83,384,867)	
Accrual expense	2,758,200,000	-	2,758,200,000	-	
Foreign exchange differences arising from revaluation of monetary accounts denominated in foreign currency	(25,809,185)	(26,363,075)	553,890	29,060,133	
Net deferred tax assets	127,778,168,762	125,528,132,815			
Net deferred tax credit (charge) to separate income statement			2,250,035,947	(42,511,491,392)	

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

32. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties during current and previous periods were as follows:

Related parties	Relationship	Nature of transaction	For the fiscal year ended		VND
			30/06/2026	30/06/2025	
Unicons	Subsidiary	Construction cost	3,292,241,486,099	457,011,158,415	
		Equipment rental expenses	19,397,035,187	2,025,966,730	
		Utility expenses	627,894,202	-	
		Construction income	1,872,790,220	-	
		Office rental and utility income	5,572,645,628	5,580,307,616	
		Other revenue	659,732,207	665,068,216	
		Lending	-	282,000,000,000	
		Lending collection	-	382,000,000,000	
		Loan interests	-	14,804,383,563	
		Payment on behalf	-	138,498,185	
Covestcons	Subsidiary	Expenses paid on behalf in connection with merger and acquisition activities	1,224,437,200	-	
Sinh Nam	Subsidiary	Construction cost	33,145,301,058	82,480,325,852	
		Office rental and utility income	1,566,013,069	1,230,703,046	
		Lending	239,957,000,000	63,078,303,545	
		Utility income at sites	267,477,757	-	
		Loan interests	7,334,790,180	3,199,348,404	
		Lending collection	207,611,455,474	5,373,000,000	
		Decrease capital contribution	-	5,000,000,000	
UGVN	Subsidiary	Construction cost	68,679,223,096	374,622,698,313	
		Office rental and utility income	1,965,844,561	1,322,479,200	
		Utility income	-	163,215,964	

Coteccons Construction Joint Stock Company

B09-DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during current and previous periods were as follows:

<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>For the fiscal year ended</i>		<i>VND</i>
			<i>30/06/2026</i>	<i>30/06/2025</i>	
CTD Nest	Subsidiary	Receivable from offset payables	-	200,349,723,650	
		Proceeds from real estate transfers	-	33,626,656,440	
CTD Materials	Subsidiary	Cost from supplying materials	139,440,316,768	34,854,867,079	
		Management service income	3,516,513,506	36,070,788,676	
		Construction income	1,369,966,838	-	
		Lending	-	45,300,000,000	
		Lending collection	-	45,300,000,000	
		Loan interests	-	230,350,685	
GEO Foundation Vietnam Company Limited		Acquisition of a subsidiary	6,724,437,200	-	
Coteccons Construction Singapore		Capital contribution	14,221,440,000		
Coteccons Construction KZ Ltd.	Subsidiary	Capital contribution	26,350,000,000	-	
Coteccons Construction Branch in Taiwan	Branch	Increase in contributed capital	44,258,665,808	21,012,000,000	
		Management service income	26,016,032,942	-	
VN Solution Co., Ltd.	Subsidiary	Office rental income	60,000,000	-	
Kusto Group Pte, Ltd	Related party of major shareholder	Office rental income	187,734,087	100,159,635	
Kusto Management Vietnam	Related party of major shareholder	Office rental income	34,552,713	22,360,557	
Ladona Properties Company Limited	Related party of major shareholder	Construction revenue	130,646,509,096	594,337,115,123	
		Utility expenses	-	545,446,671	

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the separate balance sheet dates were as follows:

<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>30/06/2026</i>	<i>VND</i> <i>30/6/2025</i>
Short-term trade receivables				
Unicons	Subsidiary	Office leasing and equipment rental	1,645,965,449	41,510,078,764
Ladona	Related party of major shareholder	Rendering of construction services	74,361,021,954	96,553,093,825
CTD Materials	Subsidiary	Rendering of administration services	10,965,021,655	15,610,089,150
Sinh Nam	Subsidiary	Office rental	1,020,459,989	557,855,834
UGVN	Subsidiary	Office rental	9,641,375	8,654,003
Kusto Group	Related party of major shareholder	Office rental	192,446	42,731,716
Coteccons Construction				
Branch in Taiwan	Branch	Rendering of administration services	26,030,315,366	-
Kusto Management Việt Nam	Related party of major shareholder	Office rental	7,762,999	226,697
			114,040,381,233	154,282,729,989
Short-term advances from customer				
Kusto Group	Related party of major shareholder	Office rental	-	3,534,058,685
Ladona	Related party of major shareholder	Rendering of construction services	348,389	-
			348,389	3,534,058,685
Short-term trade payables				
Unicons	Subsidiary	Construction works, equipment rental	1,994,044,684,369	895,755,129,651
UGVN	Subsidiary	Construction works	36,457,556,708	227,878,073,199
Sinh Nam	Subsidiary	Construction works	21,931,704,863	28,474,379,759
CTD Materials	Subsidiary	Materials supply	31,951,869,026	16,301,738,235
Covestcons	Subsidiary	Collections and payments on behalf	1,319,172,061	-
Ladona	Subsidiary	Utility expense	589,082,403	589,082,403
			2,086,294,069,430	1,168,998,403,247

Coteccons Construction Joint Stock Company

B09-DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the separate balance sheet dates were as follows:

<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>30/06/2026</i>	<i>VND</i> <i>30/6/2025</i>
Other short-term receivables				
Covestcons	Subsidiary	Profit distributed	50,000,000,000	150,000,000,000
CTD Nest	Subsidiary	Offset between payables and receivables	1,879,466,011	1,879,466,011
Sinh Nam	Subsidiary	Loan interest	2,857,739,721	3,851,911,903
Coteccons Construction Branch in Taiwan	Branch	Payment on behalf	-	138,498,185
			54,737,205,732	155,869,876,099
Short-term loan receivables				
Sinh Nam	Subsidiary	Lending	150,000,000,000	117,654,455,474
			150,000,000,000	117,654,455,474
Other short-term payables				
UGVN	Subsidiary	Deposit for office rental	410,828,460	281,026,830
Sinh Nam	Subsidiary	Deposit for office rental	117,658,800	117,658,800
Kusto Group	Related party of major shareholder	Deposit for office rental	50,895,360	18,236,070
Kusto Management Vietnam	Related party of major shareholder	Deposit for office rental	15,160,446	5,030,640
			594,543,066	421,952,340
Short-term advances to suppliers				
Unicons	Subsidiary	Construction works, equipment rental	411,857,046,596	251,364,557,811
Sinh Nam	Subsidiary	Construction works	15,763,475,728	6,891,198,637
CTD Materials	Subsidiary	Materials supply	8,339,228,896	6,186,613,627
Vsol	Subsidiary	Software solutions services	7,909,045,650	-
			443,868,796,870	264,442,370,075

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the fiscal year ended 30 June 2026

33. EXPLANATION OF BUSINESS PERFORMANCE CHANGES

	Q4'2026 (From April 01 st 2026 to June 30 th 2026)	Q4'2025 (From April 01 st 2025 to June 30 th 2025)	Variances	%
Net profit after tax	210,954,627,049	119,049,009,688	91,905,617,361	77.20%

Reason: Net profit after tax in the 4th quarter of 2026 increased by 77,20% compared to the figure in the 4th quarter of 2025 primarily due to the changes of items as below:

	Q4'2026 (From April 01 st 2026 to June 30 th 2026)	Q4'2025 (From April 01 st 2025 to June 30 th 2025)	Variances	%
Gross profit from sale of goods and rendering of services	468,231,563,907	247,519,971,024	220,711,592,883	89.17%
<i>In which:</i>				
Net revenue from sale of goods and rendering of services	9,443,997,939,233	6,607,105,850,912	2,836,892,088,321	42.94%

Gross profit from sales and service provision increased by VND 220.7 billion, equivalent to a 89.17% rise compared to the same period last year. The main reason is that net revenue from sales and service provision rose by more than VND 2,836 billion, representing an increase of 42.94% year-on-year. Moreover, the provision policy for onerous projects, which the management proactively implemented from the previous year, helped mitigate the impact of fluctuations in labor costs, construction materials, and other macroeconomic factors on cost of goods sold during the period.

34. EVENTS AFTER THE BALANCE SHEET DATE

There is no significant matters or circumstances that has arisen since the balance sheet date that requires adjustment or disclosure in the separate financial statements of the Company.



Le Nguyen Thuc Trinh
Preparer



Tran Thi Thanh Van
Chief Accountant



Nguyen Hong Son
Executive Assistant to the CFO

Ho Chi Minh City, Vietnam

30 July 2026