



TRACODI

Số/No: 27/2026/CBTT-TCD

Tp. Hồ Chí Minh, ngày 30 tháng 7 năm 2026  
Ho Chi Minh City, July 30, 2026

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH  
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

**Kính gửi/To: Sở Giao dịch Chứng khoán Hà Nội/ Hanoi Stock Exchange**

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, CTCP Tập đoàn Xây dựng Tracodi thực hiện công bố thông tin báo cáo tài chính (BCTC) Riêng lẻ và Hợp nhất Quý 2 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

*Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Tracodi Construction Holdings Joint Stock Company shall disclose its Consolidated and Separate financial statements for the Second Quarter of 2026 to the Hanoi Stock Exchange as follows:*

1. Tên tổ chức/Name of organization: Công ty cổ phần Tập đoàn Xây dựng Tracodi/ Tracodi Construction Holdings Joint Stock Company

- Mã chứng khoán/Mã thành viên/ Stock code/ Broker code: TCD

- Địa chỉ/Address: 89 Cách Mạng Tháng Tám, P. Bến Thành, TP. HCM/ 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

- Điện thoại liên hệ/Tel.: (84 28) 38330315 Fax: (84 28) 8330317

- E-mail: [lr@tracodi.com.vn](mailto:lr@tracodi.com.vn)

2. Nội dung thông tin công bố/Contents of disclosure:

- Báo cáo tài chính Riêng lẻ và Hợp nhất Quý 2 năm 2026/ Separate and Consolidated Financial Statements for the Second Quarter of 2026.

- Các trường hợp thuộc diện phải giải trình nguyên nhân/Cases that require explanation:



+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC/ *The audit organization has issued an opinion that is not an unqualified opinion regarding the financial statements:*

☐ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/ *Explanation document (if applicable):*

☐ Có/ Yes

☐ Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán)/ *Profit after tax in the reporting period shows a variance of 5% or more before and after the audit or shifts between profit and loss (for audited financial statements):*

☐ Có /Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/ *Explanation document (if applicable):*

☐ Có/Yes

☐ Không/No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *After-tax corporate income profit in the reporting period changes by 10% or more compared to the same period last year:*

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/ *Explanation document (if applicable):*

☒ Có /Yes

☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *After-tax profit in the reporting period shows a loss, shifting from profit in the same period last year to a loss this period, or vice versa:*

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có/ *Explanation document (if applicable):*

☒ Có/Yes

☐ Không/No

3. 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://www.tracodi.com.vn/quan-he-nha-dau-tu/cong-bo-thong-tin/2026> *This information was published on the company's website on 30/07/2026 (date), as in the link https://www.tracodi.com.vn/quan-he-nha-dau-tu/cong-bo-thong-tin/2026*

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 liên quan đến nội dung thông tin công  
bố/ *Documents on disclosed information.*

Báo cáo tài chính Riêng lẻ và Hợp nhất quý 2  
năm 2026

*Separate and Consolidated Financial Statements  
for Q2 2026*

Công văn 42/2026/CV-TCD ngày 30/07/2026  
*Official Letter No. 42/2026/CV-TCD dated July  
30, 2026*

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT/  
*LEGAL REPRESENTATIVE*  
TỔNG GIÁM ĐỐC  
*CHIEF EXECUTIVE OFFICER*



LÊ HUỖN THƯƠNG MINH  
*LE HUYNH THUONG MINH*



**TRACODI CONSTRUCTION HOLDINGS  
JOINT STOCK COMPANY**

*Consolidated Interim Financial Statements*

*For the second quarter of 2026*





**TRACODI CONSTRUCTION HOLDINGS JOINT STOCK COMPANY**

Address: No. 89 Cach Mang Thang Tam Street, Ben Thanh Ward, Ho Chi Minh City  
Consolidated Interim Financial Statements

**Overview Financial Report**

As of June 30, 2026

Unit: VND

| ITEMS                                                         | Code       | Note       | 30/06/2026               | 01/01/2026               |
|---------------------------------------------------------------|------------|------------|--------------------------|--------------------------|
| <b>A - CURRENT ASSETS</b>                                     | <b>100</b> |            | <b>4.689.771.757.641</b> | <b>5.899.917.385.964</b> |
| <b>I. Cash and cash equivalents</b>                           | <b>110</b> | <b>V.1</b> | <b>149.193.205.773</b>   | <b>77.956.050.373</b>    |
| 1. Cash                                                       | 111        |            | 149.193.205.773          | 77.956.050.373           |
| 2. Cash equivalents                                           | 112        |            | -                        | -                        |
| <b>II. Short-term financial investments</b>                   | <b>120</b> |            | <b>102.051.655.840</b>   | <b>232.051.655.840</b>   |
| 1. Trading securities                                         | 121        | V.2a       | 2.051.655.840            | 451.655.840              |
| 2. Provision for decline in trading securities                | 122        | V.2a       | -                        | -                        |
| 3. Short-term hold-to-maturity investment                     | 123        | V.2b       | 100.000.000.000          | 231.600.000.000          |
| 4. Short-term held-to-maturity investment provisions          | 124        | V.2b       | -                        | -                        |
| 5. Other short-term investments                               | 125        | V.2b       | -                        | -                        |
| 6. Provision for losses on other short-term investments       | 126        | V.2b       | -                        | -                        |
| <b>III. Short-term receivables</b>                            | <b>130</b> |            | <b>3.548.222.842.079</b> | <b>4.827.191.915.685</b> |
| 1. Short-term trade receivables                               | 131        | V.3a       | 658.773.532.729          | 657.477.703.756          |
| 2. Short-term advances to suppliers                           | 132        | V.4a       | 3.038.927.883.760        | 3.520.582.338.351        |
| 3. Short-term intra-company receivables                       | 133        | V.5a       | -                        | -                        |
| 4. completion method                                          | 134        | V.6        | -                        | -                        |
| 5. Other short-term receivables                               | 135        | V.7a       | 1.015.092.378.018        | 1.814.283.556.338        |
| 6. Allowance for short-term doubtful debts                    | 136        | V.8        | (1.164.570.952.428)      | (1.165.151.682.760)      |
| 7. Shortage of assets awaiting resolution                     | 137        | V.9        | -                        | -                        |
| <b>IV. Investment property</b>                                | <b>140</b> |            | <b>866.694.488.348</b>   | <b>734.916.954.395</b>   |
| 1. Inventories                                                | 141        | V.10       | 869.793.847.541          | 738.218.362.006          |
| 2. Allowance for devaluation of inventories                   | 142        | V.10       | (3.099.359.193)          | (3.301.407.611)          |
| <b>V. Short-term biological assets</b>                        | <b>150</b> |            | <b>-</b>                 | <b>-</b>                 |
| 1. Livestock kept for short-term product harvest              | 151        | V.11a      | -                        | -                        |
| 2. Crops grown by season or for a one-time short-term harvest | 152        | V.11a      | -                        | -                        |
| 3. Short-term biological asset loss provision                 | 153        | V.11a      | -                        | -                        |
| <b>VI. Other current assets</b>                               | <b>160</b> |            | <b>23.609.565.601</b>    | <b>27.800.809.671</b>    |
| 1. Short-term prepaid expenses                                | 161        | V.12a      | 347.822.033              | 5.239.234.191            |
| 2. Deductible VAT                                             | 162        |            | 21.835.395.549           | 21.375.763.826           |
| 3. Taxes and other receivables from the State                 | 163        | V.27       | 1.426.348.019            | 1.185.811.654            |
| 4. Trading Government bonds                                   | 164        | V.13       | -                        | -                        |
| 5. Other current assets                                       | 165        | V.14a      | -                        | -                        |

**TRACODI CONSTRUCTION HOLDINGS JOINT STOCK COMPANY**

Address: No. 89 Cach Mang Thang Tam Street, Ben Thanh Ward, Ho Chi Minh City  
Consolidated Interim Financial Statements

**Overview Financial Report (cont)**

| ITEMS                                                                  | Code       | Note        | 30/06/2026               | 01/01/2026               |
|------------------------------------------------------------------------|------------|-------------|--------------------------|--------------------------|
| <b>B - NON-CURRENT ASSETS</b>                                          | <b>200</b> |             | <b>1.600.820.305.712</b> | <b>1.603.832.143.899</b> |
| <b>I. Long-term receivables</b>                                        | <b>210</b> |             | <b>491.398.497.802</b>   | <b>491.756.467.308</b>   |
| 1. Long-term trade receivables                                         | 211        | V.3b        | 260.749.107.351          | 3.680.255.494            |
| 2. Long-term advances to suppliers                                     | 212        | V.4b        | -                        | -                        |
| 3. Working capital in affiliates                                       | 213        | V.15        | -                        | -                        |
| 4. Long-term intra-company receivables                                 | 214        | V.5b        | -                        | -                        |
| 5. Other long-term receivables                                         | 215        | V.7b        | 420.479.390.451          | 677.906.211.814          |
| 6. Allowance for long-term doubtful debts                              | 216        | V.8         | (189.830.000.000)        | (189.830.000.000)        |
| <b>II. Fixed assets</b>                                                | <b>220</b> |             | <b>38.790.090.845</b>    | <b>33.945.401.591</b>    |
| 1. Tangible fixed assets                                               | 221        | V.16        | 26.999.252.892           | 21.356.942.998           |
| - Historical cost                                                      | 222        |             | 226.056.272.673          | 216.501.484.263          |
| - Accumulated depreciation                                             | 223        |             | (199.057.019.781)        | (195.144.541.265)        |
| 2. Financial leased assets                                             | 224        | V.17        | 11.383.810.276           | 12.175.347.280           |
| - Historical cost                                                      | 225        |             | 15.830.740.905           | 15.830.740.905           |
| - Accumulated depreciation                                             | 226        |             | (4.446.930.629)          | (3.655.393.625)          |
| 3. Intangible fixed assets                                             | 227        | V.18        | 407.027.677              | 413.111.313              |
| - Initial cost                                                         | 228        |             | 1.302.995.750            | 1.302.995.750            |
| - Accumulated amortization                                             | 229        |             | (895.968.073)            | (889.884.437)            |
| <b>III. Long-term biological assets</b>                                | <b>230</b> |             | -                        | -                        |
| 1. Livestock that produce products regularly                           | 231        |             | -                        | -                        |
| a) Livestock giving periodic products that haven't reached maturity ye | 232        | V.11b       | -                        | -                        |
| b) Livestock raised for periodic products until they reach maturity    | 233        | V.11c       | -                        | -                        |
| - Historical cost                                                      | 234        |             | -                        | -                        |
| - Accumulated depreciation                                             | 235        |             | -                        | -                        |
| 2. Livestock raised for one-time long-term products                    | 236        | V.11b       | -                        | -                        |
| 3. Seasonal crops or long-term one-time harvest crops                  | 237        | V.11b       | -                        | -                        |
| 4. Provision for long-term biological asset losses                     | 238        | V.11b       | -                        | -                        |
| <b>IV. Investment property</b>                                         | <b>240</b> | <b>V.19</b> | -                        | -                        |
| - Historical costs                                                     | 241        |             | -                        | -                        |
| - Accumulated depreciation                                             | 242        |             | -                        | -                        |
| <b>V. Non-current assets in process</b>                                | <b>250</b> |             | <b>338.366.000</b>       | -                        |
| 1. Long-term work in process                                           | 251        | V.20        | -                        | -                        |
| 2. Construction in progress                                            | 252        | V.21        | 338.366.000              | -                        |
| <b>VI. Long-term financial investments</b>                             | <b>260</b> |             | <b>1.035.565.360.220</b> | <b>1.043.098.626.119</b> |
| 1. Investments in subsidiaries                                         | 261        | V.2c        | -                        | -                        |
| 2. Investments in joint ventures and associates                        | 262        | V.2c        | 1.018.492.648.447        | 1.026.025.914.346        |
| 3. Equity investments in other entities                                | 263        | V.2c        | 19.751.250.000           | 19.751.250.000           |
| 4. Provisions for impairment of long-term financial investments        | 264        | V.2c        | (2.678.538.227)          | (2.678.538.227)          |
| 5. Long-term buy-and-hold investment until maturity                    | 265        | V.2b        | -                        | -                        |
| 6. Long-term held-to-maturity investment provision                     | 266        | V.2b        | -                        | -                        |
| <b>VII. Other non-current assets</b>                                   | <b>270</b> |             | <b>34.727.990.845</b>    | <b>35.031.648.881</b>    |
| 1. Long-term prepaid expenses                                          | 271        | V.12b       | 34.727.990.845           | 35.000.953.739           |
| 2. Deferred income tax assets                                          | 272        | V.22        | -                        | 30.695.142               |
| 3. Long-term components and spare parts                                | 273        | V.23        | -                        | -                        |
| 4. Other non-current assets                                            | 274        | V.14b       | -                        | -                        |
| <b>TOTAL ASSETS</b>                                                    | <b>280</b> |             | <b>6.290.592.063.353</b> | <b>7.503.749.529.863</b> |

**TRACODI CONSTRUCTION HOLDINGS JOINT STOCK COMPANY**

Address: No. 89 Cach Mang Thang Tam Street, Ben Thanh Ward, Ho Chi Minh City  
Consolidated Interim Financial Statements

**Overview Financial Report (cont)**

| ITEMS                                                     | Code       | Note     | 30/06/2026               | 01/01/2026               |
|-----------------------------------------------------------|------------|----------|--------------------------|--------------------------|
| <b>C - LIABILITIES</b>                                    | <b>300</b> |          | <b>4.384.967.511.936</b> | <b>5.655.410.419.888</b> |
| <b>I. Current liabilities</b>                             | <b>310</b> |          | <b>3.240.830.576.551</b> | <b>4.421.548.682.720</b> |
| 1. Short-term trade payables                              | 311        | V.24a, c | 816.886.745.662          | 716.734.301.071          |
| 2. Short-term advances from customers                     | 312        | V.25a    | 1.203.973.305.574        | 2.495.481.493.268        |
| 3. Have to pay dividends, profits                         | 313        | V.26     | 29.936.148.303           | 52.102.399.836           |
| 4. Taxes and amounts payable to the State Budget          | 314        | V.27     | 28.159.188.508           | 7.922.987.785            |
| 5. Payables to employees                                  | 315        | V.28a    | 5.724.737.562            |                          |
| 6. Short-term accrued expenses                            | 316        | V.29a    | 134.864.440.351          | 101.630.123.631          |
| 7. Short-term intra-company payables                      | 317        | V.30a    | -                        | -                        |
| 8. completion method                                      | 318        | V.31     | -                        | -                        |
| 9. Short-term unearned revenue                            | 319        | V.32a, c | -                        | -                        |
| 10. Other short-term payables                             | 320        | V.33a, c | 608.352.973.408          | 606.005.902.496          |
| 11. Short-term borrowings and financial lease liabilities | 321        | V.34a, c | 376.219.961.916          | 418.984.908.099          |
| 12. Provisions for short-term payables                    | 322        | V.35a    | -                        | -                        |
| 13. Bonus and welfare fund                                | 323        | V.36     | 36.713.075.267           | 22.686.566.534           |
| 14. Price stabilization fund                              | 324        | V.37     | -                        | -                        |
| 15. Trading Government bonds                              | 325        | V.38     | -                        | -                        |
| <b>II. Non-current liabilities</b>                        | <b>330</b> |          | <b>1.144.136.935.385</b> | <b>1.233.861.737.168</b> |
| 1. Long-term trade payables                               | 331        | V.24b, c | -                        | -                        |
| 2. Long-term advances from customers                      | 332        | V.25b    | -                        | -                        |
| 3. Long-term taxes and amounts payable to the State       | 333        | V.27     | -                        | -                        |
| 4. Long-term accrued expenses                             | 334        | V.29b    | -                        | -                        |
| 5. Intra-company payables for working capital received    | 335        | V.30b    | -                        | -                        |
| 6. Long-term intra-company payables                       | 336        | V.30c    | -                        | -                        |
| 7. Long-term unearned revenue                             | 337        | V.32b, c | -                        | -                        |
| 8. Other long-term payables                               | 338        | V.33b, c | 492.028.000              | 180.000.000              |
| 9. Long-term borrowings and financial lease liabilities   | 339        | V.34b, c | 1.125.269.633.333        | 1.098.936.492.418        |
| 10. Convertible bonds                                     | 340        | V.39     | -                        | -                        |
| 11. Preferred shares                                      | 341        | V.40     | -                        | -                        |
| 12. Deferred income tax liability                         | 342        | V.41     | -                        | 118.243.572.732          |
| 13. Provisions for long-term payables                     | 343        | V.35b    | 18.375.274.052           | 16.501.672.018           |
| 14. Science and technology development fund               | 344        | V.42     | -                        | -                        |



# TRACODI CONSTRUCTION HOLDINGS JOINT STOCK COMPANY

Address: No. 89 Cach Mang Thang Tam Street, Ben Thanh Ward, Ho Chi Minh City  
Consolidated Interim Financial Statements

## Overview Financial Report (cont)

| ITEMS                                       | Code       | Note     | 30/06/2026               | 01/01/2026               |
|---------------------------------------------|------------|----------|--------------------------|--------------------------|
| <b>D - OWNER'S EQUITY</b>                   | <b>400</b> |          | <b>1.905.624.551.417</b> | <b>1.848.339.109.975</b> |
| 1. Owner's equity                           | 411        | V.43     | 3.358.125.079.810        | 3.358.206.410.000        |
| - Ordinary shares with voting rights        | 411a       |          | 3.358.125.079.810        | 3.358.206.410.000        |
| - Preferred shares                          | 411b       |          | -                        | -                        |
| 2. Share premiums                           | 412        | V.43     | 244.421.087.982          | 244.421.087.982          |
| 3. Bond conversion options                  | 413        | V.39, 43 | -                        | -                        |
| 4. Other owner's capital                    | 414        | V.43     | -                        | -                        |
| 5. Treasury stocks                          | 415        | V.43     | -                        | -                        |
| 6. Asset revaluation difference             | 416        | V.43     | -                        | -                        |
| 7. Exchange rate difference                 | 417        | V.43     | -                        | -                        |
| 8. Investment and development fund          | 418        | V.43     | 1.501.842.266            | 584.650.517              |
| 9. Other equity funds                       | 419        | V.43     | -                        | 917.191.749              |
| 10. Retained profit/Accumulated loss        | 420        | V.43     | (1.802.105.079.946)      | (1.881.967.653.339)      |
| - Retained profit                           | 420a       |          | 2.095.314.326            | (1.443.856.510.074)      |
| - to the end of the previous period         | 420b       |          | (1.804.200.394.272)      | (438.111.143.265)        |
| Accumulated loss for the current period     |            |          | 103.681.621.305          | 126.177.423.066          |
| <b>TOTAL LIABILITIES AND OWNER'S EQUITY</b> | <b>440</b> |          | <b>6.290.592.063.353</b> | <b>7.503.749.529.863</b> |



Nguyen Thi Kim Yen  
Chief Accountant/Preparer



Ho Chi Minh City, July 30, 2026

Le Huynh Thuong Minh  
Chief Executive Officer



**TRACODI CONSTRUCTION HOLDINGS JOINT STOCK COMPANY**

Address: No. 89 Cach Mang Thang Tam Street, Ben Thanh Ward, Ho Chi Minh City  
Consolidated Interim Financial Statements

**INCOME STATEMENT**  
For the fiscal year ended 30 Jun 2026

Unit: VND

| Items                                                                 | Code | Note  | Q2/2026          | Q2/2025           | The first 6 months of 2026 | The first 6 months of 2025 |
|-----------------------------------------------------------------------|------|-------|------------------|-------------------|----------------------------|----------------------------|
| 1. Revenue from sales of goods and provisions of services             | 01   | VI.1  | 373.809.299.585  | 344.899.942.942   | 373.809.299.585            | 321.730.170.914            |
| 2. Revenue deductions                                                 | 02   | VI.2  | 1.592.912.587    | 214.797.963       | 1.592.912.587              | 214.797.963                |
| 3. Net revenue from sales of goods and provisions of services         | 10   |       | 372.216.386.998  | 344.685.144.979   | 372.216.386.998            | 321.515.372.951            |
| 4. Cost of sales                                                      | 11   | VI.3  | 226.352.174.364  | 256.547.873.746   | 226.352.174.364            | 232.343.325.257            |
| 5. Gross profit from sales of goods and provisions of services        | 20   |       | 145.864.212.634  | 88.137.271.233    | 145.864.212.634            | 89.172.047.694             |
| 6. Profit/loss from the sale or liquidation of investment property    | 21   | VI.4  | -                | -                 | -                          | -                          |
| 7. Financial income                                                   | 22   | VI.5  | 3.586.439.882    | (1.517.987.104)   | 3.586.439.882              | 1.324.705.750              |
| 8. Financial expenses                                                 | 23   | VI.6  | 9.890.835.158    | 64.528.859.862    | 9.890.835.158              | 54.331.981.290             |
| In which: Interest expenses                                           | 24   |       | 9.631.094.261    | 47.016.017.187    | 9.631.094.261              | 47.016.017.187             |
| 8. Selling expenses                                                   | 25   | VI.7  | 31.981.759.946   | 14.366.798.787    | 31.981.759.946             | 14.350.201.278             |
| 9. General and administrative expenses                                | 26   | VI.8  | 40.098.177.974   | 343.113.491.664   | 40.098.177.974             | 352.010.200.207            |
| 10. The profit or loss share in a joint venture or associated company |      |       | (7.533.265.899)  | (7.919.188.240)   | (7.533.265.899)            | (7.956.928.621)            |
| 11. Net operating profit/(loss)                                       | 30   |       | 59.946.613.539   | (343.309.054.424) | 59.946.613.539             | (338.152.557.952)          |
| 12. Other income                                                      | 31   | VI.9  | 2.969.949.593    | 3.757.604.282     | 2.969.949.593              | 4.462.124.809              |
| 13. Other expenses                                                    | 32   | VI.10 | 28.220.520.844   | 6.337.692.978     | 28.220.520.844             | 7.201.547.648              |
| 14. Other profit                                                      | 40   |       | (25.250.571.251) | (2.580.088.696)   | (25.250.571.251)           | (2.739.422.839)            |
| 15. Total accounting profit/(loss) before tax                         | 50   |       | 34.696.042.288   | (345.889.143.120) | 34.696.042.288             | (340.891.980.791)          |
| 16. Current income tax                                                | 51   | V.27  | 19.794.946.064   | 14.211.576.870    | 19.794.946.064             | 14.211.576.870             |
| 17. Deferred income tax                                               | 52   | VI.11 |                  |                   | -                          | 2.246.996.948              |
| 18. Profit/(loss) after tax                                           | 60   |       | 14.901.096.224   | (360.100.719.990) | 14.901.096.224             | (357.350.554.609)          |
| 19. Net profit after tax of the parent company                        |      |       | (18.875.116.251) | (376.305.252.390) | (18.875.116.251)           | (373.671.202.194)          |
| 20. Net profit after tax attributable to non-controlling shareholders |      |       | 33.776.212.475   | 16.204.532.400    | 33.776.212.475             | 16.320.647.585             |



Nguyen Thi Kim Yen  
Chief Accountant/Preparer

Ho Chi Minh City, July 30, 2026

**CÔNG TY CỔ PHẦN**  
**TẬP ĐOÀN XÂY DỰNG**  
**TRACODI**

**Le Huỳnh Thương Minh**  
Chief Executive Officer

**TRACODI CONSTRUCTION HOLDINGS JOINT STOCK COMPANY**

Address: No. 89 Cach Mang Thang Tam Street, Ben Thanh Ward, Ho Chi Minh City

Consolidated Interim Financial Statements

**CASH FLOW STATEMENT**

(Indirect method)

For the fiscal year ended 30 Jun 2026

Unit: VND

| Items                                                                           | Code      | Note | The first 6 months of<br>2026 | The first 6 months<br>of 2025 |
|---------------------------------------------------------------------------------|-----------|------|-------------------------------|-------------------------------|
| <b>I. Cash flows from operating activities</b>                                  |           |      |                               |                               |
| 1. Profit/loss before tax                                                       | 01        |      | 34.692.442.288                | (340.891.980.791)             |
| 2. Adjustments for:                                                             |           |      |                               |                               |
| - Depreciation/Amortization of fixed assets and investment                      | 02        |      | 4.856.918.560                 | 8.435.402.201                 |
| - Provisions and allowances                                                     | 03        |      | (782.778.750)                 | 311.725.317.610               |
| - Exchange gain/loss due to revaluation of monetary items in foreign currencies | 04        |      | -                             | 6.392.141.682                 |
| - Gain/loss from investing activities                                           | 05        |      | 3.599.497.321                 | 5.363.192.890                 |
| - Interest expenses                                                             | 06        |      | 9.631.094.261                 | 47.016.017.187                |
| - Other adjustments                                                             | 07        |      |                               |                               |
| 3. Operating profit/loss before movements in working capital                    | 08        |      | 51.997.173.680                | 38.040.090.779                |
| - Increase/decrease of receivables                                              | 09        |      | 1.369.420.777.930             | 72.902.661.602                |
| - Increase/decrease of inventories                                              | 10        |      | (131.422.009.827)             | (214.395.991.416)             |
| - Increase/decrease of payables                                                 | 11        |      | (1.266.907.164.294)           | (12.315.141.789)              |
| - Increase/decrease of prepaid expenses                                         | 12        |      | 5.164.375.052                 | 21.711.582.756                |
| - Increase/decrease of trading securities                                       | 13        |      | -                             | -                             |
| - Interest paid                                                                 | 14        |      | (5.108.647.728)               | (1.717.833.929)               |
| - Corporate income tax paid                                                     | 15        |      | (25.684.607.974)              | (14.810.395.775)              |
| - Other cash inflows                                                            | 16        |      | -                             | -                             |
| - Other cash outflows                                                           | 17        |      | (26.307.691.990)              | (7.692.917.318)               |
| <b>Net cash flows generated from/(used in) operating activities</b>             | <b>20</b> |      | <b>(28.847.795.151)</b>       | <b>(118.277.945.090)</b>      |
| <b>II. Cash flows from investing activities</b>                                 |           |      |                               |                               |
| 1. Purchases and construction of fixed assets and other non-current assets      | 21        |      | (10.039.973.814)              | -                             |
| 2. Proceeds from disposals of fixed assets and other non-current assets         | 22        |      | 386.363.636                   | 4.930.253.365                 |
| 3. Cash outflow for lending, buying debt instruments of other entities          | 23        |      | -                             | -                             |
| 4. Cash recovered from lending, selling debt instruments of other entities      | 24        |      | 130.000.000.000               | -                             |
| 5. Equity investments in other entities                                         | 25        |      | -                             | -                             |
| 6. Cash recovered from equity investments in other entities                     | 26        |      |                               | 114.606.630.250               |
| 7. Interest earned, dividends and profits received                              | 27        |      | 3.547.404.942                 | 8.398.621.580                 |
| <b>Net cash flows generated from investing activities</b>                       | <b>30</b> |      | <b>123.893.794.764</b>        | <b>127.935.505.195</b>        |

**TRACODI CONSTRUCTION HOLDINGS JOINT STOCK COMPANY**

Address: No. 89 Cach Mang Thang Tam Street, Ben Thanh Ward, Ho Chi Minh City

Consolidated Interim Financial Statements

For the fiscal year ended 30 Jun 2026

**Cash Flow Statement (cont.)**

| Items                                                                            | Code | Note  | The first 6 months of<br>2026 | The first 6 months<br>of 2025 |
|----------------------------------------------------------------------------------|------|-------|-------------------------------|-------------------------------|
| <b>III. Cash flows from financing activities</b>                                 |      |       |                               |                               |
| 1. Proceeds from share issue and owners' contributed capital                     | 31   |       | -                             | -                             |
| 2. Repayment for capital contributions and re-purchases of stocks already issued | 32   |       | -                             | -                             |
| 3. Proceeds from borrowings                                                      | 33   | VII.3 | (1.431.805.268)               | 6.004.240.000                 |
| 4. Repayment for borrowing principal                                             | 34   | VII.4 | (15.000.000.000)              | (12.504.000.000)              |
| 5. Payment for financial lease principal                                         | 35   |       | -                             | (1.809.398.630)               |
| 6. Dividends and profit paid to the owners                                       | 36   |       | (7.377.038.945)               | (2.839.348.410)               |
| <i>Net cash flows used in financing activities</i>                               | 40   |       | <u>(23.808.844.213)</u>       | <u>(11.148.507.040)</u>       |
| <b>Net cash flows during the year</b>                                            | 50   |       | <b>71.237.155.400</b>         | <b>(1.490.946.935)</b>        |
| <b>Beginning cash and cash equivalents</b>                                       | 60   | V.1   | 77.956.050.373                | 79.267.867.709                |
| Effects of fluctuations in foreign exchange rates                                | 61   |       | -                             | 6.872.634                     |
| <b>Ending cash and cash equivalents</b>                                          | 70   | V.1   | <u>149.193.205.773</u>        | <u>77.783.793.408</u>         |



Nguyen Thi Kim Yen  
Chief Accountant/Preparer



Ho Chi Minh City, July 30, 2026

Le Huynh Thuong Minh  
Chief Executive Officer



**TRACODI CONSTRUCTION GROUP JOINT STOCK COMPANY**

Address: 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

**INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ended 30 June 2026

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS****For the first 6 months of the fiscal year ended 30 June 2026****I. OPERATING CHARACTERISTICS****1. Form of capital ownership**

Tracodi Construction Group Joint Stock Company (hereinafter referred to as the “Company” or the “Parent Company”) is a joint stock company,

**2. Business sector**

The Company’s business sectors are construction, trading and services,

**3. Business activities**

The Company’s principal business activities are: construction of transport works; construction of civil engineering works; wholesale of iron and steel (except trading in gold bullion),

**4. Normal production and business cycle**

The normal production and business cycle of the Company does not exceed 12 months,

**5. Operating characteristics of the Group during the year affecting the Financial Statements**

In the 2024 fiscal year, the Group experienced a number of events relating to senior personnel pursuant to decisions of the competent authorities, These events had certain impacts on the management and administration of the Group and also affected the cooperative relationships with a number of customers, partners and related parties, thereby affecting the Group’s business performance in 2025 and in the first 6 months of 2026,

In addition, a number of companies related to the Group were also affected by the above events, leading to certain difficulties in their business operations, On that basis, the Board of General Directors of the Company has reviewed and assessed the recoverability of receivables and investments at the date of preparation of the Financial Statements,

**6. Group structure**

The Group comprises the Parent Company and 05 subsidiaries controlled by the Parent Company, All subsidiaries are consolidated in these consolidated Financial Statements,

**6a. List of subsidiaries consolidated**

| Company name                                      | Head office address                                                    | Principal business activities                               | Ownership interest (%) |                 | Voting rights (%) |                 |
|---------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------------------------|------------------------|-----------------|-------------------|-----------------|
|                                                   |                                                                        |                                                             | Closing balance        | Opening balance | Closing balance   | Opening balance |
| TCD Plus Joint Stock Company                      | Vian Tower Building, No, 26 Street 40, An Khanh Ward, Ho Chi Minh City | Real estate business, land use rights owned, used or leased | 80,0%                  | 80,0%           | 80,0%             | 80,0%           |
| EcoBuild Construction and Trading Company Limited | 25 Xuan Thuy, An Khanh Ward, Ho Chi Minh City                          | Construction of transport works                             | 99,8%                  | 99,8%           | 99,8%             | 99,8%           |
| Vietnam Taxi Company                              | Lot IV - 15B, Street No, 4, Tan Binh Industrial                        | Passenger transport by                                      | 51,0%                  | 51,0%           | 51,0%             | 51,0%           |

*These Notes form an integral part of and should be read in conjunction with the consolidated Financial Statements*

# TRACODI CONSTRUCTION GROUP JOINT STOCK COMPANY

Address: 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

## INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ended 30 June 2026

### Notes to the consolidated Financial Statements (continued)

| Company name                                                                                             | Head office address                                                                          | Principal business activities                                                           | Ownership interest (%) |                 | Voting rights (%) |                 |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|------------------------|-----------------|-------------------|-----------------|
|                                                                                                          |                                                                                              |                                                                                         | Closing balance        | Opening balance | Closing balance   | Opening balance |
| An Giang Construction Materials Exploitation and Processing Joint Venture Company Limited <sup>(i)</sup> | Park, Tay Thanh Ward, Ho Chi Minh City<br>Ro Leng Hamlet, Tri Ton Commune, An Giang Province | automobile within Ho Chi Minh City<br>Exploitation and processing of construction stone | 51,0%                  | 51,0%           | 51,0%             | 51,0%           |
| Life Purity Clean Water Joint Stock Company <sup>(ii)</sup>                                              | 27C Quoc Huong, An Khanh Ward, Ho Chi Minh City                                              | Exploitation, treatment and supply of water                                             | 51,0%                  | 51,0%           | 51,0%             | 51,0%           |

(i) Pursuant to the 3rd Appendix to the Joint Venture Contract No, 01/PLHDLD dated 6 September 2024, the joint venture term was extended to 7 September 2026,

(ii) This company has ceased operations but has not yet completed the procedures for termination of its tax code,

#### 6b. List of associates accounted for in the consolidated Financial Statements under the equity method

| Company name                                                   | Head office address                                                   | Principal business activities                                                                                                                                                             | Interest (%)    |                 | Voting rights (%) |                 |
|----------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-------------------|-----------------|
|                                                                |                                                                       |                                                                                                                                                                                           | Closing balance | Opening balance | Closing balance   | Opening balance |
| Son Long Investment and Development Joint Stock Company        | Group 21, Area 4B, Hau Can Street, Bai Chay Ward, Quang Ninh Province | Real estate business, land use rights owned, used or leased                                                                                                                               | 40,6%           | 40,6%           | 40,6%             | 40,6%           |
| Thanh Nguyen Energy Investment and Development Company Limited | Chu Jut Hamlet, Ia Rsai Commune, Gia Lai Province,                    | Production of solar power, wind power and gas power (excluding transmission, national power system dispatch and construction and operation of multi-purpose hydropower and nuclear power) | 49,0%           | 49,0%           | 49,0%             | 49,0%           |
| BCG Land Joint Stock Company <sup>(i)</sup>                    | 22A Street No, 7, Binh Trung Ward, Ho Chi Minh City                   | Construction of residential houses                                                                                                                                                        | 9,43%           | 9,43%           | 20,43%            | 20,43%          |

(i) Although the ownership interest in BCG Land Joint Stock Company is less than 20%, during the year the Company was authorised by Bamboo Capital Group Joint Stock Company to exercise the voting rights arising from 50,600,000 shares, equivalent to 11% in BCG Land Joint Stock Company,



## TRACODI CONSTRUCTION GROUP JOINT STOCK COMPANY

Address: 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

### INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ended 30 June 2026

#### Notes to the consolidated Financial Statements (continued)

increasing the voting rights ratio from 9,43% to 20,43%, with the authorisation term from 6 June 2024 to 6 June 2026, Accordingly, the investment in BCG Land Joint Stock Company is presented under the item "Investments in joint ventures and associates" on the consolidated Balance Sheet,

Dependent units without legal status accounted for on a dependent basis

| Unit name                                                                                | Address                                              |
|------------------------------------------------------------------------------------------|------------------------------------------------------|
| Branch of Tracodi Construction Group Joint Stock Company in Hanoi                        | No, 30 Lane 63 Lam Ha Street, Bo De Ward, Hanoi City |
| Branch of Industrial and Transport Development Investment Joint Stock Company in Da Nang | 24 Ton Duc Thang, Hoa Khanh Ward, Da Nang City       |

#### 7. Statement on the comparability of information in the consolidated Financial Statements

The corresponding figures of the Previous Period are comparable with the figures of the Current Period,

#### 8. Employees

As at the end of the fiscal year, the Group had 84 employees (opening balance: 309 employees),

## II. FISCAL YEAR AND ACCOUNTING CURRENCY

#### 1. Fiscal year

The Group's fiscal year commences on 1 January and ends on 31 December each year,

#### 2. Accounting currency

The accounting currency is Vietnam Dong (VND), as the majority of transactions are performed in VND,

## III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

#### 1. Accounting system applied

the Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No, 200/2014/TT-BTC dated 22 December 2014, Circular No, 53/2016/TT-BTC dated 21 March 2016 guiding the Enterprise Accounting System, Circular No, 202/2014/TT-BTC dated 22 December 2014 guiding the preparation and presentation of consolidated Financial Statements, and other circulars of the Ministry of Finance guiding the implementation of accounting standards in the preparation and presentation of the consolidated Financial Statements,

#### 2. Statement of compliance with accounting standards and the accounting system

The Board of General Directors confirms that it has complied with the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No, 200/2014/TT-BTC dated 22 December 2014, Circular No, 53/2016/TT-BTC dated 21 March 2016, Circular No, 202/2014/TT-BTC dated 22 December 2014, as well as other circulars of the Ministry of Finance guiding the implementation of accounting standards in the preparation and presentation of the consolidated Financial Statements,

On 27 October 2025, the Ministry of Finance issued Circular No, 99/2025/TT-BTC ("Circular 99") guiding the Enterprise Accounting System, replacing Circular No, 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance guiding the enterprise accounting system ("Circular 200")



## TRACODI CONSTRUCTION GROUP JOINT STOCK COMPANY

Address: 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

### INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ended 30 June 2026

#### Notes to the consolidated Financial Statements (continued)

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and Circular No, 75/2015/TT-BTC dated 18 May 2015 and Circular No, 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance amending and supplementing a number of articles of Circular 200, On 20 April 2026, the Ministry of Finance further issued Circular No, 43/2026/TT-BTC ("Circular 43") amending and supplementing a number of articles of Circular No, 202/2014/TT-BTC dated 22 December 2014 guiding the method of preparation and presentation of consolidated Financial Statements, The provisions of Circular 99 and Circular 43 apply to the recording of books and the preparation and presentation of Financial Statements for fiscal years beginning on or after 1 January 2026,

#### IV. ACCOUNTING POLICIES APPLIED

##### 1. Basis of preparation of the consolidated Financial Statements

The consolidated Financial Statements are prepared on the accrual basis of accounting (except for information relating to cash flows),

##### 2. Basis of consolidation

The consolidated Financial Statements comprise the Financial Statements of the Parent Company and the Financial Statements of its subsidiaries, A subsidiary is an entity controlled by the Parent Company, Control exists when the Parent Company has the ability, directly or indirectly, to govern the financial and operating policies of the subsidiary so as to obtain economic benefits from its activities, In determining control, potential voting rights arising from call options or debt and equity instruments convertible into ordinary shares at the end of the fiscal year are taken into account,

The results of operations of subsidiaries acquired or disposed of during the year are presented in the consolidated Income Statement from the date of acquisition or up to the date of disposal of the investment in such subsidiary,

The Financial Statements of the parent company and its subsidiaries used for consolidation are prepared for the same fiscal year and apply consistent accounting policies for like transactions and events in similar circumstances, Where the accounting policies of a subsidiary differ from those consistently applied within the Group, appropriate adjustments are made to the subsidiary's Financial Statements before they are used for the preparation of the consolidated Financial Statements,

Balances of accounts on the Balance Sheet between companies within the same Group, intra-group transactions and unrealised intra-group profits arising from such transactions must be eliminated in full, Unrealised losses arising from intra-group transactions are also eliminated unless the cost giving rise to such losses cannot be recovered,

Non-controlling interests represent the portion of profit or loss and net assets of subsidiaries not held by the Group and are presented as a separate item on the consolidated Income Statement and on the consolidated Balance Sheet (within owners' equity), Non-controlling interests comprise the value of non-controlling interests at the date of the original business combination and the non-controlling interests' share of movements in equity since the date of the business combination, Losses incurred at a subsidiary are allocated in proportion to the non-controlling shareholders' ownership interest, even where such losses exceed the non-controlling shareholders' interest in the net assets of the subsidiary,

When the Group makes further investments to increase its ownership interest in a subsidiary, the difference between the cost of the additional investment and the carrying amount of the net assets of the subsidiary additionally acquired at the acquisition date is recognised directly in the item "Undistributed profit after tax" on the consolidated Balance Sheet,



## TRACODI CONSTRUCTION GROUP JOINT STOCK COMPANY

Address: 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

### INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ended 30 June 2026

#### Notes to the consolidated Financial Statements (continued)

When the Group partially divests its capital in a subsidiary:

- If the Group retains control after the divestment: the results of the divestment are recognised in the item “Undistributed profit after tax” on the consolidated Balance Sheet,
- If the Group loses control after the divestment and the subsidiary becomes an associate: the remaining investment is presented in the item “Investments in joint ventures and associates” on the consolidated Financial Statements under the equity method and the results of the divestment are recognised in the consolidated Income Statement,
- If the Group loses control after the divestment and the subsidiary becomes an ordinary investment: the remaining investment is presented at carrying amount on the consolidated Financial Statements and the results of the divestment are recognised in the consolidated Income Statement,

Where a subsidiary raises additional capital contributions from its owners and the additional contribution ratios of the parties do not correspond to their existing ratios, the difference between the Group’s additional capital contribution and its increased share in the net assets of the subsidiary is recognised in the item “Undistributed profit after tax” on the consolidated Balance Sheet,

### 3. Foreign currency transactions

Transactions arising in foreign currencies are translated at the exchange rates ruling at the transaction dates, Balances of monetary items denominated in foreign currencies at the end of the fiscal year are translated at the exchange rates ruling at that date,

Exchange differences arising during the year from foreign currency transactions are recognised in financial income or financial expenses, Exchange differences arising from the revaluation of monetary items denominated in foreign currencies at the year end, after offsetting favourable and unfavourable differences, are recognised in financial income or financial expenses,

The exchange rate used to translate transactions arising in foreign currencies is the actual transaction exchange rate at the time the transaction arises, The actual transaction exchange rates for foreign currency transactions are determined as follows:

- Actual transaction exchange rate on purchase and sale of foreign currencies (spot foreign exchange contracts, forward contracts, futures contracts, option contracts, swap contracts): the exchange rate agreed in the foreign currency purchase or sale contract between the Group and the bank,
- If the contract does not stipulate a settlement exchange rate:
  - For capital contributions made or received: the foreign currency buying rate of the bank where the Group opens the account to receive capital from investors at the date of capital contribution,
  - For receivables: the buying rate of the commercial bank designated by the Group for customer settlement at the time the transaction arises,
  - For payables: the selling rate of the commercial bank with which the Group expects to transact at the time the transaction arises,
  - For transactions to purchase assets or for expenses paid immediately in foreign currencies (not through payables accounts): the buying rate of the commercial bank through which the Group makes the payment,

The exchange rates used to revalue balances of monetary items denominated in foreign currencies at the end of the fiscal year are determined on the following principles:

- For foreign currency deposits at banks: the foreign currency buying rate of the bank where the Group opens the foreign currency account,
- For monetary items denominated in foreign currencies classified as other assets: the foreign currency buying rate of Joint Stock Commercial Bank for Investment and Development of Vietnam – Ho Chi Minh City Branch (the bank with which the Group regularly transacts),

## **TRACODI CONSTRUCTION GROUP JOINT STOCK COMPANY**

Address: 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ended 30 June 2026

**Notes to the consolidated Financial Statements** (continued)

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- For monetary items denominated in foreign currencies classified as liabilities: the foreign currency selling rate of Joint Stock Commercial Bank for Investment and Development of Vietnam – Ho Chi Minh City Branch (the bank with which the Group regularly transacts),



## TRACODI CONSTRUCTION GROUP JOINT STOCK COMPANY

Address: 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

### INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ended 30 June 2026

#### Notes to the consolidated Financial Statements (continued)

#### 4. Cash and cash equivalents

Cash comprises cash on hand and demand deposits at banks, Cash equivalents are short-term investments with a recovery term of not more than 3 months from the date of investment, which are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value upon conversion into cash at the reporting date,

#### 5. Financial investments

##### *Trading securities*

An investment is classified as a trading security when it is held for the purpose of trading for profit,

Trading securities are recorded at cost, The cost of trading securities is determined at the fair value of the consideration paid at the time the transaction arises plus the costs directly attributable to the purchase of the trading securities,

Trading securities are recognised at the time the Group obtains ownership rights, specifically as follows:

- For listed securities: recognised at the time of order matching (T+0),
- For unlisted securities: recognised at the time ownership is officially obtained in accordance with the provisions of law,

Interest, dividends and profits of periods prior to the acquisition of trading securities are recorded as a reduction of the carrying value of those trading securities, Interest, dividends and profits of periods after the acquisition of trading securities are recognised as income, Dividends received in shares are monitored only as an increase in the number of shares; the value of the shares received is not recognised,

Shares received in exchange are determined at fair value at the exchange date, The fair value of shares is determined as follows:

- For unlisted shares traded on the UPCOM market, the fair value of the shares is the closing trading price on the UPCOM market at the exchange date, Where there is no trading on the UPCOM market on the exchange date, the fair value of the shares is the closing price of the trading session immediately preceding the exchange date,
- For other unlisted shares, the fair value of the shares is the price agreed by the parties under contract or the book value at the time of exchange,

Provision for diminution in value of trading securities is made for each type of security traded on the market whose fair value is lower than cost, The fair value of trading securities is determined as follows:

- For shares registered for trading on the market for unlisted public companies (UPCOM): the average reference price over the 30 most recent consecutive trading days preceding the end of the fiscal year as announced by the Stock Exchange,
- Where shares listed on the stock market or shares of a joint stock company registered for trading on the UPCOM market have not been traded within 30 days prior to the date of making the provision, or where listed shares have been delisted, suspended from trading or halted from trading: the provision is made on the basis of the loss of the investee, with the provision amount equal to the difference between the actual invested capital of the owners and the owners' equity at the end of the fiscal year multiplied by the Group's ratio of charter capital ownership to the total actually contributed charter capital,

## TRACODI CONSTRUCTION GROUP JOINT STOCK COMPANY

Address: 89 Cach Mang Thang Tam, Ben Thanh Ward, Ho Chi Minh City

### INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ended 30 June 2026

#### Notes to the consolidated Financial Statements (continued)

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- For local government bonds, government-guaranteed bonds and corporate bonds: the bond price for local government bonds, government-guaranteed bonds and corporate bonds that are listed or registered for trading is the most recent trading price on the Stock Exchange within 10 days up to the end of the fiscal year, Where there has been no trading within 10 days up to the end of the fiscal year, no provision is made for such investment,

Increases and decreases in the provision for diminution in value of trading securities required to be made at the end of the fiscal year are recognised in financial expenses,

Gains or losses on the transfer of trading securities are recognised in financial income or financial expenses, The cost is determined using the moving weighted average method,

#### *Held-to-maturity investments*

An investment is classified as held to maturity when the Group has the intention and ability to hold it to maturity, Held-to-maturity investments comprise: term bank deposits (including treasury bills and promissory notes), bonds and loans held to maturity for the purpose of earning periodic interest,

Held-to-maturity investments are initially recognised at cost, comprising the purchase price and the costs relating to the transaction to acquire the investments, After initial recognition, these investments are recognised at recoverable value, Interest income from held-to-maturity investments arising after the acquisition date is recognised in the Income Statement on an accrual basis, Interest earned before the Group holds the investment is deducted from the cost at the time of purchase,

Where there is firm evidence that part or all of an investment may not be recovered and the loss can be measured reliably, the loss is recognised in financial expenses during the year and deducted directly from the value of the investment,

#### *Loans*

Loans are stated at cost less provision for doubtful debts, The provision for doubtful debts in respect of loans is made based on the estimated level of loss that may occur,

#### *Investments in equity instruments of other entities*

Investments in equity instruments of other entities comprise investments in equity instruments over which the Group has no control, joint control or significant influence over the investee,

Investments in equity instruments of other entities are initially recognised at cost, comprising the purchase price or the capital contribution plus the costs directly attributable to the investment, Dividends of periods prior to the acquisition of the investment are recorded as a reduction of the value of that investment, Dividends of periods after the acquisition of the investment are recognised as income, Dividends received in shares are monitored only as an increase in the number of shares; the value of the shares received is not recognised,

Provision for impairment of investments in equity instruments of other entities is made as follows:

- For investments in listed shares or investments whose fair value is reliably determined, the provision is made based on the market value of the shares,
- For investments whose fair value cannot be determined at the reporting date, the provision is made based on the loss of the investee, with the provision amount equal to the difference between the actual invested capital of the owners and the owners' equity at the end of the fiscal year multiplied by the ratio of the Company's charter capital to the total actually contributed charter capital of the other entity,



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#### Notes to the consolidated Financial Statements (continued)

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Increases and decreases in the provision for impairment of investments in equity instruments of other entities required to be made at the end of the fiscal year are recognised in financial expenses,

#### 6. Receivables

Receivables are presented at carrying amount less provision for doubtful debts,

The classification of receivables as trade receivables and other receivables is made on the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Group and buyers that are entities independent of the Group,
- Other receivables reflect receivables of a non-commercial nature not relating to purchase and sale transactions,

Provision for doubtful debts is made for each doubtful receivable based on the estimated level of loss that may occur,

Increases and decreases in the balance of the provision for doubtful debts required to be made at the end of the fiscal year are recognised in general and administrative expenses,

#### 7. Inventories

Inventories are stated at the lower of cost and net realisable value,

The cost of inventories is determined as follows:

- Raw materials, tools, supplies and merchandise: comprise the purchase cost and other directly attributable costs incurred in bringing the inventories to their present location and condition,
- Work in progress: comprises costs directly related to construction works,
- Finished goods: comprise the cost of raw materials, direct labour and directly attributable production overheads allocated based on the normal level of operating capacity,

The cost of inventories issued is determined using the weighted average method and is accounted for under the perpetual method,

Net realisable value is the estimated selling price of inventories in the ordinary course of production and business less the estimated costs of completion and the estimated costs necessary to make the sale,

Provision for devaluation of inventories is made for each inventory item whose cost is higher than its net realisable value, Increases and decreases in the balance of the provision for devaluation of inventories required to be made at the end of the fiscal year are recognised in cost of goods sold,

#### 8. Assets under operating leases

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor, Operating lease payments are recognised as an expense on a straight-line basis over the lease term, irrespective of the payment method,

#### 9. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation, The cost of a tangible fixed asset comprises all costs incurred by the Group in acquiring the fixed asset up to the time the asset is brought to its working condition for its intended use, Costs incurred after initial recognition are added to the cost of the fixed asset only if such costs are certain to increase the future economic benefits derived from the use of that asset, Costs which do not satisfy the above condition are recognised as production and business expenses during the year,



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#### Notes to the consolidated Financial Statements (continued)

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are written off and any gain or loss arising from the disposal is recognised as income or expense during the year,

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives, The number of years of depreciation for each type of tangible fixed asset is as follows:

| <u>Type of fixed asset</u>               | <u>Number of years</u> |
|------------------------------------------|------------------------|
| Buildings and structures                 | 05 – 15                |
| Machinery and equipment                  | 02 – 03                |
| Means of transportation and transmission | 05 – 10                |
| Office equipment and instruments         | 03 – 05                |

#### 10. Finance lease fixed assets

A lease is classified as a finance lease if substantially all the risks and rewards incidental to ownership of the asset are transferred to the lessee, Finance lease fixed assets are stated at cost less accumulated depreciation, The cost of a finance lease fixed asset is the lower of the fair value of the leased asset at the inception of the lease and the present value of the minimum lease payments, The discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease contract or the interest rate stated in the contract, Where the interest rate implicit in the lease cannot be determined, the borrowing rate at the inception of the lease is used,

Finance lease fixed assets are depreciated on a straight-line basis over their estimated useful lives, Where it is not reasonably certain that the Group will obtain ownership of the asset at the end of the lease term, the fixed asset is depreciated over the shorter of the lease term and its estimated useful life, The Group's finance lease fixed assets are means of transportation with depreciation periods of 05 - 06 years,

#### 11. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation,

The cost of an intangible fixed asset comprises all costs incurred by the Group in acquiring the fixed asset up to the time the asset is brought to its working condition for its intended use, Costs relating to intangible fixed assets incurred after initial recognition are recognised as production and business expenses during the year unless such costs are attached to a specific intangible fixed asset and increase the economic benefits derived from those assets,

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortisation are written off and any gain or loss arising from the disposal is recognised as income or expense during the year,

The Group's intangible fixed assets comprise:

##### *Land use rights*

Land use rights comprise all actual costs incurred by the Group directly relating to the land in use, including: amounts paid to obtain the land use rights, compensation costs, site clearance costs, site levelling costs, registration fees, etc, Land use rights are amortised on a straight-line basis over 33 years; land use rights with indefinite terms are not amortised,

##### *Computer software*

Costs relating to computer software programs that are not an integral part of the related hardware are capitalised, The cost of computer software comprises all costs incurred by the Group up to the time the software is put into use, Computer software is amortised on a straight-line basis over 03 – 05 years,

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#### Notes to the consolidated Financial Statements (continued)

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#### 12. Construction in progress

Construction in progress reflects costs directly attributable (including related borrowing costs in accordance with the accounting policy of the Group) to assets under construction and machinery and equipment under installation for production, leasing and administrative purposes, as well as costs relating to fixed asset repairs in progress. These assets are recognised at cost and are not depreciated.

#### 13. Business cooperation contracts

A business cooperation contract ("BCC") is a contractual arrangement between the Group and its partners to jointly carry out an economic activity without establishing a separate legal entity. This activity is controlled by one of the parties in accordance with the BCC agreement.

A BCC may be implemented in the form of sharing profit after tax. The parties to the BCC agree to share profit after tax at a level not lower than the level committed between the parties. A BCC sharing profit after tax is a BCC in the form of a jointly controlled operation or an operation controlled by one party. If the BCC provides that the parties to the BCC are entitled to a fixed profit irrespective of the business results of the contract, the substance of the contract is a loan. Where the BCC provides that the parties to the BCC share profits if the BCC generates a profit and bear losses, the substance of the BCC is the sharing of revenue and expenses, and the parties must have the rights, conditions and ability to jointly control the operations as well as the cash flows of the BCC.

If the Group is the party responsible for accounting and tax finalisation, the Group recognises all revenue and expenses relating to the BCC and then allocates the revenue and expenses to the parties to the BCC during the period based on the participation ratio of each party. If the Group is not the party responsible for accounting and tax finalisation, the Group recognises in the Income Statement the revenue and expenses corresponding to its share from the BCC.

The Group recognises "Other receivables" in the case of capital contributions for business cooperation and "Other payables" in the case of receipt of capital contributions for business cooperation, and recognises interest income and interest expense on business cooperation at the level agreed between the parties.

#### 14. Liabilities and accrued expenses

Liabilities and accrued expenses are recognised for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognised based on reasonable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the following principles:

- Trade payables reflect payables of a commercial nature arising from the purchase of goods, services and assets where the seller is an entity independent of the Group.
- Accrued expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid because invoices or sufficient accounting records and documents are not yet available, together with amounts payable to employees for annual leave and production and business expenses to be accrued in advance.
- Other payables reflect payables of a non-commercial nature not relating to the purchase, sale or supply of goods and services.

Liabilities and accrued expenses are classified as short-term and long-term on the consolidated Balance Sheet based on the remaining term at the end of the fiscal year.



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Notes to the consolidated Financial Statements (continued)

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### 15. Ordinary bonds

Ordinary bonds are bonds without the right of conversion into shares,

The carrying amount of ordinary bonds is presented on a net basis at the par value of the bonds less bond discount plus bond premium,

The Group monitors the discount and premium for each type of ordinary bonds issued and the allocation of each discount and premium in determining borrowing costs charged to expenses or capitalised in each period, specifically:

- Bond discount is amortised on a gradual basis and charged to borrowing costs of each period over the term of the bonds,
- Bond premium is amortised on a gradual basis to reduce borrowing costs of each period over the term of the bonds,

The allocation of the discount or premium may use the effective interest method or the straight-line method:

- Under the effective interest method: The discount or premium allocated to each period is calculated as the difference between the interest expense payable for each interest payment period (calculated as the opening carrying amount of the bonds multiplied by the actual market interest rate) and the amount payable in each period,
- Under the straight-line method: The discount or premium is allocated evenly over the term of the bonds,

Bond issuance costs are amortised on a straight-line basis in accordance with the term of the bonds and recognised in financial expenses or capitalised,

### 16. Owners' contributed capital

#### *Owners' contributed capital*

Owners' contributed capital is recognised at the amount of capital actually contributed by the shareholders of the Parent Company,

#### *Share premium*

Share premium is recognised at the difference between the issue price and the par value of shares upon initial issuance or additional issuance, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds upon maturity, Costs directly relating to the additional issuance of shares and the reissuance of treasury shares are recorded as a reduction of share premium,

#### *Other funds belonging to owners' equity*

Other funds are formed from appropriations of business results, revaluation of assets and the residual value between the fair value of assets received as gifts, donations or grants after deducting taxes payable (if any) relating to such assets,

### 17. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and the provisions of law and after approval by the General Meeting of Shareholders,

The distribution of profits to shareholders takes into account non-monetary items included in undistributed profit after tax which may affect cash flows and the ability to pay dividends, such as

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#### Notes to the consolidated Financial Statements (continued)

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gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments and other non-monetary items,

Dividends are recognised as a liability when approved by resolution of the General Meeting of Shareholders,

#### 18. Recognition of revenue and income

##### *Revenue from sales of merchandise and finished goods*

Revenue from sales of merchandise and finished goods is recognised when all of the following conditions are simultaneously satisfied:

- The Group has transferred to the buyer substantially all the risks and rewards incidental to ownership of the goods and products,
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods and products,
- The amount of revenue can be measured reliably, Where the contract provides that the buyer has the right to return the products or goods purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the goods or products (except where the customer has the right to return the goods or products in exchange for other goods or services),
- The Group has obtained or will obtain economic benefits from the sales transaction,
- The costs relating to the sales transaction can be determined,

##### *Revenue from rendering of services*

Revenue from rendering of services is recognised when all of the following conditions are simultaneously satisfied:

- The amount of revenue can be measured reliably, Where the contract provides that the buyer has the right to return the services purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the services rendered,
- The Group has obtained or will obtain economic benefits from that service transaction,
- The stage of completion of the transaction can be determined at the reporting date,
- The costs incurred for the transaction and the costs to complete that service transaction can be determined,

Where services are rendered over more than one period, revenue recognised during the year is based on the stage of completion of the work at the end of the fiscal year,

##### *Interest income*

Interest income is recognised on a time-proportion basis using the actual interest rate applicable in each period,

##### *Profit distributed*

Profit distributed is recognised when the Group has the right to receive dividends or profits from its capital contribution,

#### 19. Construction contracts

A construction contract is a contract agreed for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, function or their ultimate purpose or use,

When the outcome of a contract can be estimated reliably:



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#### Notes to the consolidated Financial Statements (continued)

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- For construction contracts providing that the contractor is paid according to the planned schedule: revenue and costs relating to the contract are recognised in proportion to the stage of completion of the work as determined by the Group at the end of the fiscal year,
- For construction contracts providing that the contractor is paid according to the value of the volume of work performed: revenue and costs relating to the contract are recognised in proportion to the stage of completion of the work confirmed by the customer and reflected in the invoices issued,

Increases and decreases in construction and installation volume, compensation receipts and other receipts are recognised as revenue only when agreed with the customer,

When the outcome of a construction contract cannot be estimated reliably:

- Revenue is recognised only to the extent of contract costs incurred that are probable of recovery,
- Contract costs are recognised as an expense only when incurred,

The difference between the total cumulative revenue of the construction contract recognised and the cumulative amount stated on invoices issued according to the planned schedule of the contract is recognised as a receivable or payable according to the planned schedule of construction contracts,

#### 20. Borrowing costs

Borrowing costs comprise interest on borrowings and other costs incurred directly in connection with the borrowings,

Borrowing costs are recognised as an expense when incurred, Where borrowing costs are directly attributable to the investment in construction or production of an asset in progress that necessarily takes a substantial period of time (more than 12 months) to be ready for its intended use or sale, such borrowing costs are included in the value of that asset, For specific borrowings serving the construction of fixed assets or investment property, interest is capitalised even where the construction period is less than 12 months, Income arising from the temporary investment of borrowings is recorded as a reduction of the cost of the related asset,

For general borrowings partly used for the purpose of investment in construction or production of an asset in progress, capitalised borrowing costs are determined by applying the capitalisation rate to the weighted average cumulative expenditure incurred for the capital construction investment or production of that asset, The capitalisation rate is calculated as the weighted average interest rate of borrowings outstanding during the year, excluding specific borrowings serving the purpose of acquiring a particular asset,

#### 21. Expenses

Expenses are amounts that reduce economic benefits and are recognised at the time the transaction arises or when it is reasonably certain that they will arise in the future, regardless of whether cash has been paid or not,

Expenses and the revenue they generate must be recognised simultaneously in accordance with the matching principle, Where the matching principle conflicts with the prudence principle, expenses are recognised based on the substance of the transaction and the provisions of the accounting standards so as to ensure that the transaction is presented truthfully and fairly,

#### 22. Corporate income tax

Corporate income tax expense comprises current income tax and deferred income tax,

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Notes to the consolidated Financial Statements (continued)

### *Current income tax*

Current income tax is the amount of tax calculated on taxable income, Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and losses carried forward,

### *Deferred income tax*

Deferred income tax is the amount of corporate income tax payable or recoverable arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases, Deferred income tax liabilities are recognised for all taxable temporary differences, Deferred income tax assets are recognised only when it is probable that future taxable profits will be available against which these deductible temporary differences can be utilised,

The carrying amount of deferred corporate income tax assets is reviewed at the end of the fiscal year and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred income tax asset to be utilised, Previously unrecognised deferred corporate income tax assets are reassessed at the end of the fiscal year and are recognised when it is probable that sufficient taxable profit will be available to utilise these previously unrecognised deferred income tax assets,

Deferred income tax assets and deferred income tax liabilities are determined at the tax rates expected to apply in the year in which the asset is recovered or the liability is settled, based on the tax rates effective at the end of the fiscal year, Deferred income tax is recognised in the Income Statement and is charged directly to owners' equity only when the tax relates to items recognised directly in owners' equity,

Deferred income tax assets and deferred income tax liabilities are offset when:

- the Group has a legally enforceable right to set off current income tax assets against current income tax liabilities; and
- These deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority:
  - For the same taxable entity; or
  - the Group intends to settle current income tax liabilities and current income tax assets on a net basis, or to realise the assets simultaneously with the settlement of the liabilities in each future period when material amounts of deferred income tax liabilities or deferred income tax assets are settled or recovered,

## **23. Related parties**

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, Parties are also considered to be related if they are subject to common control or common significant influence,

In considering related party relationships, the substance of the relationship is given greater emphasis than the legal form,

## **24. Segment reporting**

A business segment is a distinguishable component engaged in the production or provision of products or services and that is subject to risks and returns that are different from those of other business segments,

A geographical segment is a distinguishable component engaged in the production or provision of products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments,



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Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Group's consolidated Financial Statements,

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**Notes to the consolidated Financial Statements (continued)****V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET****1. Cash and cash equivalents**

|                                                                                     | <u>Closing balance</u> | <u>Opening balance</u> |
|-------------------------------------------------------------------------------------|------------------------|------------------------|
| Cash on hand                                                                        | 1,169,616,146          | 2,186,676,765          |
| Demand deposits at banks                                                            | 11,928,841,079         | 49,289,290,292         |
| <i>Vietnam Bank for Agriculture and Rural Development - Tri Ton Branch</i>          | 136,094,748,548        | 26,480,083,316         |
| Cash equivalents (term bank deposits with original terms of not more than 3 months) | -                      | -                      |
| <b>Total</b>                                                                        | <b>149,193,205,773</b> | <b>75,751,696,012</b>  |

**2. Financial investments**

The financial investments of the Group comprise trading securities, held-to-maturity investments and capital contributions in other entities, Information on the financial investments of the Group is as follows:

**2a. Trading securities**

|                                         | <u>Closing balance</u> |                      | <u>Opening balance</u> |                      |
|-----------------------------------------|------------------------|----------------------|------------------------|----------------------|
|                                         | <u>Cost</u>            | <u>Fair value</u>    | <u>Cost</u>            | <u>Fair value</u>    |
| <i>Shares</i>                           |                        |                      |                        |                      |
| An Giang Mechanical Joint Stock Company | 451,655,840            | 1,180,771,700        | 451,655,840            | 1,180,771,700        |
| <b>Total</b>                            | <b>451,655,840</b>     | <b>1,180,771,700</b> | <b>451,655,840</b>     | <b>1,180,771,700</b> |

**2b. Held-to-maturity investments**

|                      | <u>Closing balance</u> |                        | <u>Opening balance</u> |                        |
|----------------------|------------------------|------------------------|------------------------|------------------------|
|                      | <u>Cost</u>            | <u>Carrying amount</u> | <u>Cost</u>            | <u>Carrying amount</u> |
| <i>Short-term</i>    | <b>231,600,000,000</b> | <b>231,600,000,000</b> | <b>231,600,000,000</b> | <b>231,600,000,000</b> |
| Term deposits        | 1,600,000,000          | 1,600,000,000          | 131,600,000,000        | 131,600,000,000        |
| Bonds <sup>(i)</sup> | 100,000,000,000        | 100,000,000,000        | 100,000,000,000        | 100,000,000,000        |
| <i>Long-term</i>     | -                      | -                      | -                      | -                      |
| Bonds <sup>(i)</sup> | -                      | -                      | -                      | -                      |
| <b>Total</b>         | <b>101,600,000,000</b> | <b>101,600,000,000</b> | <b>231,600,000,000</b> | <b>231,600,000,000</b> |

- (i) The investment in bonds of Helios Investment and Services Joint Stock Company with a value of VND 100,000,000,000 pursuant to Resolution of the Board of Directors No. 47/2019/NQ-TTHDQT-TCD dated 27 June 2019, The bond term was changed from 05 years to 07 years with effect from 19 June 2024, The interest rate for the first year is 8,5% per annum; for subsequent periods it is calculated as the 12-month individual deposit interest rate at Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ho Chi Minh City Branch plus a margin of 3% per annum, These bonds have been used by the Company as security for the loan of Toan Phat Construction Investment Joint Stock Company at Nam A Commercial Joint Stock Bank – Ho Chi Minh City Branch,

**2c. Investments in associates**

Closing balance

Opening balance



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**Notes to the consolidated Financial Statements (continued)**

|                                                                                               | Cost                     | Profit arising<br>after the<br>investment date | Total                    | Cost                    | Profit arising<br>after the<br>investment date | Total                    |
|-----------------------------------------------------------------------------------------------|--------------------------|------------------------------------------------|--------------------------|-------------------------|------------------------------------------------|--------------------------|
| Son Long<br>Investment and<br>Development<br>Joint Stock<br>Company <sup>(i)</sup>            | 970,355,000,000          | (45,900,772,655)                               | 924,454,227,345          | 970,355,000,000         | (38,367,506,756)                               | 931,987,493,244          |
| Thanh Nguyen<br>Energy<br>Investment and<br>Development<br>Company<br>Limited <sup>(ii)</sup> | 117,600,000,000          | (23,561,578,898)                               | 94,038,421,102           | 117,600,000,000         | (23,561,578,898)                               | 94,038,421,102           |
| BCG Land<br>Joint Stock<br>Company <sup>(iii)</sup>                                           | 434,000,000,000          | (434,000,000,000)                              | -                        | 434,000,000,000         | (434,000,000,000)                              | -                        |
|                                                                                               |                          |                                                |                          | <b>1,521,955,000,00</b> |                                                |                          |
| <b>Total</b>                                                                                  | <b>1,541,706,250,000</b> | <b>(506,140,889,780)</b>                       | <b>1,018,492,648,447</b> |                         | <b>0 (495,929,085,654)</b>                     | <b>1,026,025,914,346</b> |

- (i) The Company acquired 40,625% (equivalent to VND 650,000,000,000) of the charter capital of Son Long Investment and Development Joint Stock Company at a purchase price of VND 970,355,000,000,

Resolution of the Board of Directors No, 29/2025/NQ-HDQT-TCD dated 19 May 2025 approved the full divestment of the capital contribution in Son Long Investment and Development Joint Stock Company by way of share transfer, with the share transfer expected to be carried out from May 2025 to 31 December 2025, However, as at 31 December 2025 the Company had not yet transferred this investment, Accordingly, Resolution of the Board of Directors No, 11/2026/NQ-HDQT-TCD dated 3 June 2026 further approved the full divestment of the capital contribution in Son Long Investment and Development Joint Stock Company by way of share transfer, with the share transfer expected to be carried out from June 2026 to 31 March 2027, On 5 June 2026, the Company signed a working minute on the agreement in principle for the transfer of shares in Son Long Investment and Development Joint Stock Company to R&H Group Joint Stock Company at an expected transfer price of VND 990,000,000,000,

- (ii) Pursuant to Enterprise Registration Certificate No, 5901023749, 17th amendment dated 13 September 2025 issued by the Department of Finance of Gia Lai Province, the Company invested VND 117,600,000,000 in Thanh Nguyen Energy Investment and Development Company Limited, equivalent to 49% of that company's charter capital,

Resolution of the Board of Directors No, 49/2024/NQ-HDQT-TCD dated 29 August 2024 approved the policy of signing a deposit contract with BCG Vinh Long Joint Stock Company for the transfer of the capital contribution in Thanh Nguyen Energy Investment and Development Company Limited, with the deposit to be received in the third quarter of 2024, On 30 August 2024, the Company received VND 39,000,000,000 of deposit relating to this transfer of capital contribution (see Note V,19a),

The Company has pledged all of its shares in Thanh Nguyen Energy Investment and Development Company Limited as security for the bond package issued by Thanh Nguyen Energy Investment and Development Company Limited (see Note VII,1b),

- (iii) The Company acquired 44,702,000 shares, equivalent to 9,43% of the charter capital of BCG Land Joint Stock Company, at a cost of VND 434,000,000,000,

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The Company was authorised by Bamboo Capital Group Joint Stock Company to exercise the voting rights arising from 50,600,000 shares, equivalent to 11% of the charter capital of BCG Land Joint Stock Company, with the authorisation term from 6 June 2024 to 6 June 2026, This authorisation increased the Company's voting rights ratio from 9,43% to 20,43%, Accordingly, the investment in BCG Land Joint Stock Company is presented under the item "Investments in joint ventures and associates",

The Company has used 7,800,000 shares and 35,600,000 shares held in BCG Land Joint Stock Company as security for the loans of Helios Dak Nong Joint Stock Company and Nam Cuong Sai Gon Company Limited at Nam A Commercial Joint Stock Bank – Ho Chi Minh City Branch (see Note VII,1b),

The value of the Group's interests in associates is as follows:

|                                                                      | <b>Value of interest<br/>at the beginning of<br/>the year</b> | <b>Share of profit or<br/>loss during the<br/>period</b> | <b>Value of interest<br/>at the end of the<br/>period</b> |
|----------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|
| Son Long Investment and<br>Development Joint Stock<br>Company        | 970,355,000,000                                               | (45,900,772,655)                                         | 924,454,227,345                                           |
| Thanh Nguyen Energy Investment<br>and Development Company<br>Limited | 117,600,000,000                                               | (23,561,578,898)                                         | 94,038,421,102                                            |
| BCG Land Joint Stock Company                                         | -                                                             | -                                                        | -                                                         |
| <b>Total</b>                                                         | <b>1,087,955,000,000</b>                                      | <b>(69,462,351,553)</b>                                  | <b>1,018,492,648,447</b>                                  |

*Operating status of associates*

Son Long Investment and Development Joint Stock Company and Thanh Nguyen Energy Investment and Development Company Limited are in the construction investment stage and have not yet commenced production and business operations,

BCG Land Joint Stock Company experienced a number of events relating to senior personnel pursuant to decisions of the competent authorities, These events affected the management and administration of BCG Land Joint Stock Company and also affected the cooperative relationships with a number of customers, partners and related parties, thereby affecting that company's business performance during the year,

**2d. Capital contributions in other entities**

|                                                                | <b>Closing balance</b> |                        | <b>Opening balance</b> |                        |
|----------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                | <b>Cost</b>            | <b>Provision</b>       | <b>Cost</b>            | <b>Provision</b>       |
| Nguyen Hoang Development<br>Joint Stock Company <sup>(i)</sup> | 16,651,250,000         | -                      | 16,651,250,000         | -                      |
| Phu Tam Khoi Joint Stock<br>Company <sup>(ii)</sup>            | 3,100,000,000          | (2,678,538,227)        | 3,100,000,000          | (2,678,538,227)        |
| <b>Total</b>                                                   | <b>19,751,250,000</b>  | <b>(2,678,538,227)</b> | <b>19,751,250,000</b>  | <b>(2,678,538,227)</b> |

(i) The Company invested VND 16,651,250,000 in Nguyen Hoang Development Joint Stock Company, equivalent to 4,18% of that company's charter capital,

(ii) The Company invested VND 3,100,000,000 in Phu Tam Khoi Joint Stock Company, equivalent to 10% of that company's charter capital,



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The Group has not determined the fair value of these investments as there is no specific guidance on the determination of fair value,

*Provision for capital contributions in other entities*

Movements in the provision for capital contributions in other entities is as follows:

|                           | <b>Current period</b> | <b>Previous period</b> |
|---------------------------|-----------------------|------------------------|
| Opening balance           | 2,678,538,227         | 2,553,108,998          |
| Additional provision made | -                     | 125,429,229            |
| <b>Closing balance</b>    | <b>2,678,538,227</b>  | <b>2,678,538,227</b>   |

**3. Trade receivables****3a. Short-term trade receivables**

|                                   | <b>Closing balance</b> | <b>Opening balance</b> |
|-----------------------------------|------------------------|------------------------|
| <i>Receivables from customers</i> | <i>658,773,532,729</i> | <i>657,477,703,756</i> |
| Other domestic customers          | 658,773,532,729        | 657,477,703,756        |
| <b>Total</b>                      | <b>658,773,532,729</b> | <b>657,477,703,756</b> |

**3b. Long-term trade receivables**

|                                   | <b>Closing balance</b> | <b>Opening balance</b> |
|-----------------------------------|------------------------|------------------------|
| <i>Receivables from customers</i> | <i>260,749,107,351</i> | <i>3,680,255,494</i>   |
| Other domestic customers          | 260,749,107,351        | 3,680,255,494          |
| <b>Total</b>                      | <b>260,749,107,351</b> | <b>3,680,255,494</b>   |

**4. Short-term prepayments to suppliers**

|                                 | <b>Closing balance</b>   | <b>Opening balance</b>   |
|---------------------------------|--------------------------|--------------------------|
| <i>Prepayments to suppliers</i> | <i>3,038,927,883,760</i> | <i>3,520,582,338,351</i> |
| Other domestic customers        | 3,038,927,883,760        | 3,520,582,338,351        |
| <b>Total</b>                    | <b>3,038,927,883,760</b> | <b>3,520,582,338,351</b> |

**5. Other receivables****5a. Other short-term receivables**

|                                                             | <b>Closing balance</b>   |                          | <b>Opening balance</b>   |                          |
|-------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|                                                             | <b>Value</b>             | <b>Provision</b>         | <b>Value</b>             | <b>Provision</b>         |
| <i>Receivables from other organisations and individuals</i> | <i>1,015,092,378,018</i> | <i>(309,020,328,336)</i> | <i>1,814,283,556,338</i> | <i>(309,020,328,336)</i> |
| Domestic short-term receivables                             | 1,015,092,378,018        | (309,020,328,336)        | 1,814,283,556,338        | (309,020,328,336)        |
| <b>Total</b>                                                | <b>1,015,092,378,018</b> | <b>(309,020,328,336)</b> | <b>1,814,283,556,338</b> | <b>(309,020,328,336)</b> |

**5b. Other long-term receivables**

|                                                             | <b>Closing balance</b> |                          | <b>Opening balance</b> |                          |
|-------------------------------------------------------------|------------------------|--------------------------|------------------------|--------------------------|
|                                                             | <b>Value</b>           | <b>Provision</b>         | <b>Value</b>           | <b>Provision</b>         |
| <i>Receivables from other organisations and individuals</i> | <i>420,479,390,451</i> | <i>(189,830,000,000)</i> | <i>677,906,211,814</i> | <i>(189,830,000,000)</i> |
| Domestic long-term receivables                              | 420,479,390,451        | (189,830,000,000)        | 677,906,211,814        | (189,830,000,000)        |
| <b>Total</b>                                                | <b>420,479,390,451</b> | <b>(189,830,000,000)</b> | <b>677,906,211,814</b> | <b>(189,830,000,000)</b> |

These Notes form an integral part of and should be read in conjunction with the consolidated Financial Statements

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Movements in the provision for doubtful debts are as follows:

|                           | <b>Receivables<br/>short-term</b> | <b>Receivables<br/>long-term</b> | <b>Total</b>             |
|---------------------------|-----------------------------------|----------------------------------|--------------------------|
| <b>Current period</b>     |                                   |                                  |                          |
| Opening balance           | 856,116,840,798                   | 189,830,000,000                  | 1,045,946,840,798        |
| Additional provision made | 309,034,841,962                   | -                                | 309,034,841,962          |
| <b>Closing balance</b>    | <b>1,165,151,682,760</b>          | <b>189,830,000,000</b>           | <b>1,354,981,682,760</b> |
| <b>Previous period</b>    |                                   |                                  |                          |
| Opening balance           | 1,165,151,682,760                 | 189,830,000,000                  | 1,354,981,682,760        |
| Additional provision made | 230,273,569                       | -                                | 230,273,569              |
| Reversal of provision     | (811,003,901)                     | -                                | (811,003,901)            |
| <b>Closing balance</b>    | <b>1,164,570,952,428</b>          | <b>189,830,000,000</b>           | <b>1,354,400,952,428</b> |

**6. Inventories**

|                                                  | <b>Closing balance</b> |                        | <b>Opening balance</b> |                        |
|--------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                  | <b>Value</b>           | <b>Provision</b>       | <b>Value</b>           | <b>Provision</b>       |
| Construction works                               | 683,286,198,142        |                        | 665,511,783,629        | -                      |
| <i>King Crown Infinity project<sup>(i)</sup></i> | 349,373,519,842        |                        | 349,373,519,842        | -                      |
| <i>Malibu Hoi An project<sup>(i)</sup></i>       | 142,778,123,135        |                        | 142,778,123,135        | -                      |
| <i>Hoi An D'or project<sup>(i)</sup></i>         | 68,741,143,068         |                        | 68,741,143,068         | -                      |
| <i>My Khe - Quang Ngai project</i>               | 7,200,569,673          |                        | 7,200,569,673          | -                      |
| <i>Other projects</i>                            | 92,106,553,805         |                        | 97,418,427,911         | -                      |
| Raw materials and supplies                       | 22,734,844,375         | (3,099,359,193)        | 17,640,225,073         | (3,301,407,611)        |
| Tools and instruments                            | 53,257,109             |                        | 40,615,860             | -                      |
| Finished goods                                   | 163,719,547,915        |                        | 55,025,737,444         | -                      |
| <b>Total</b>                                     | <b>869,793,847,541</b> | <b>(3,099,359,193)</b> | <b>738,218,362,006</b> | <b>(3,301,407,611)</b> |

- <sup>(i)</sup> These projects are carried out by the Group in the capacity of contractor for companies that are subsidiaries of BCG Land Joint Stock Company, These projects are currently suspended,

Movements in the provision for devaluation of inventories are as follows:

|                                   | <b>Current period</b> | <b>Previous period</b> |
|-----------------------------------|-----------------------|------------------------|
| Opening balance                   | 3,301,407,611         | 5,452,416,539          |
| Provision made/(reversed)         | (202,048,418)         | (426,753,833)          |
| Decrease due to disposal of scrap | -                     | (1,724,255,095)        |
| <b>Closing balance</b>            | <b>3,099,359,193</b>  | <b>3,301,407,611</b>   |

**7. Prepaid expenses****7a. Short-term prepaid expenses**

|                                     | <b>Closing balance</b> | <b>Opening balance</b> |
|-------------------------------------|------------------------|------------------------|
| Tools and instruments               | -                      | 34,604,169             |
| Bond service expenses               | -                      | -                      |
| Prepaid expenses of Nui Sam project | -                      | 4,484,615,933          |



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|                                   | <u>Closing balance</u> | <u>Opening balance</u> |
|-----------------------------------|------------------------|------------------------|
| Other short-term prepaid expenses | 347,822,033            | 720,014,089            |
| <b>Total</b>                      | <b>347,822,033</b>     | <b>5,239,234,191</b>   |

**7b. Long-term prepaid expenses**

|                                              | <u>Closing balance</u> | <u>Opening balance</u> |
|----------------------------------------------|------------------------|------------------------|
| Tools and instruments                        | 61,316,397             | 67,906,397             |
| Repair expenses                              | 3,121,831,556          | 314,553,080            |
| Mineral exploitation right granting expenses | 3,233,115,715          | 6,466,231,429          |
| Bond service expenses                        | -                      | 62,082,034             |
| Infrastructure rental <sup>(i)</sup>         | 26,890,268,314         | 27,739,613,687         |
| Other long-term prepaid expenses             | 1,421,458,863          | 350,567,112            |
| <b>Total</b>                                 | <b>34,727,990,845</b>  | <b>35,000,953,739</b>  |

- (i) Land and infrastructure rental at Tan Binh Industrial Park under Contract No, 03/KCN-HDTD-2001 dated 15 January 2001 and its related appendices in respect of land lot No, IV-15B, Street No, 4, Industrial Group IV, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City, The lease term is from 1 January 2021 to 1 May 2042,

**8. Long-term loan receivables**

The loan to Mr, Hoang Thanh Chuong and Mrs, Nguyen Thi Hanh under Loan Contract No, 1511/HD-TCD dated 15 November 2024 with a credit limit of VND 38,087,630,797, a loan term of 10 years from the disbursement date and interest rates stipulated in each promissory note, The loan is secured by 34,5% of the capital contribution of Mr, Hoang Thanh Chuong in Da Suoi Kiet One Member Company Limited,

On 11 September 2025, Mr, Hoang Thanh Chuong, Mrs, Nguyen Thi Hanh and the Company signed Liquidation Minute No, 1511/HD-TCD to liquidate the entire loan amount, Accordingly, Da Suoi Kiet One Member Company Limited is obliged to repay this loan to the Company,

**9. Tangible fixed assets**

|                                           | <u>Buildings and structures</u> | <u>Machinery and equipment</u> | <u>Means of transportation and transmission</u> | <u>Office equipment and instruments</u> | <u>Total</u>           |
|-------------------------------------------|---------------------------------|--------------------------------|-------------------------------------------------|-----------------------------------------|------------------------|
| <b>Cost</b>                               |                                 |                                |                                                 |                                         |                        |
| Opening balance                           | 24,085,950,326                  | 131,047,766,883                | 60,142,439,428                                  | 1,225,327,626                           | 216,501,484,263        |
| Purchases during the year                 | -                               | 2,585,236,296                  | 1,338,263,406                                   | -                                       | 3,923,499,702          |
| Acquisition of finance lease fixed assets | -                               | 5,778,108,112                  | -                                               | -                                       | 5,778,108,112          |
| Disposals during the year                 | -                               | -                              | (146,819,404)                                   | -                                       | (146,819,404)          |
| <b>Closing balance</b>                    | <b>24,085,950,326</b>           | <b>139,411,111,291</b>         | <b>61,333,883,430</b>                           | <b>1,225,327,626</b>                    | <b>226,056,272,673</b> |
| <i>Of which:</i>                          |                                 |                                |                                                 |                                         |                        |
| Fully depreciated but still in use        | 14,780,176,827                  | 97,508,033,475                 | 31,418,607,073                                  | 1,188,327,626                           | 144,895,145,001        |
| Awaiting disposal                         | -                               | -                              | -                                               | -                                       | -                      |
| <b>Accumulated</b>                        |                                 |                                |                                                 |                                         |                        |

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|                                                                                  | Buildings and<br>structures | Machinery and<br>equipment | Means of<br>transportation<br>and<br>transmission | Office<br>equipment and<br>instruments | Total                  |
|----------------------------------------------------------------------------------|-----------------------------|----------------------------|---------------------------------------------------|----------------------------------------|------------------------|
| <b>depreciation</b>                                                              |                             |                            |                                                   |                                        |                        |
| Opening balance                                                                  | 21,841,192,136              | 127,104,036,256            | 44,976,821,914                                    | 1,222,490,959                          | 195,144,541,265        |
| Depreciation for<br>the year                                                     | 588,918,747                 | 1,868,123,379              | 1,599,419,127                                     | 2,836,667                              | 4,059,297,920          |
| Depreciation<br>increase from<br>acquisition of<br>finance lease<br>fixed assets | -                           | -                          | -                                                 | -                                      | -                      |
| Disposals during<br>the year                                                     | -                           | -                          | (146,819,404)                                     | -                                      | (146,819,404)          |
| <b>Closing balance</b>                                                           | <b>22,430,110,883</b>       | <b>128,972,159,635</b>     | <b>46,429,421,637</b>                             | <b>1,225,327,626</b>                   | <b>199,057,019,781</b> |
| <b>Net book value</b>                                                            |                             |                            |                                                   |                                        |                        |
| Opening balance                                                                  | 2,244,758,190               | 3,943,730,627              | 15,165,617,514                                    | 2,836,667                              | 21,356,942,998         |
| <b>Closing balance</b>                                                           | <b>1,655,839,443</b>        | <b>10,438,951,656</b>      | <b>14,904,461,793</b>                             | <b>-</b>                               | <b>26,999,252,892</b>  |
| <i>Of which:</i>                                                                 |                             |                            |                                                   |                                        |                        |
| Temporarily not<br>in use                                                        | -                           | -                          | -                                                 | -                                      | -                      |
| Awaiting<br>disposal                                                             | -                           | -                          | -                                                 | -                                      | -                      |

#### 10. Finance lease assets

|                                           | Means of<br>transportation |
|-------------------------------------------|----------------------------|
| <b>Cost</b>                               |                            |
| Opening balance                           | 15,830,740,905             |
| Acquisition of finance lease fixed assets | -                          |
| Return of finance lease fixed assets      | -                          |
| <b>Closing balance</b>                    | <b>15,830,740,905</b>      |
| <b>Accumulated depreciation</b>           |                            |
| Opening balance                           | -                          |
| Depreciation for the year                 | -                          |
| Acquisition of finance lease fixed assets | -                          |
| Return of finance lease fixed assets      | 3,655,393,625              |
| <b>Closing balance</b>                    | <b>791,537,004</b>         |
| <b>Net book value</b>                     |                            |
| Opening balance                           | 4,446,930,629              |
| <b>Closing balance</b>                    | <b>-</b>                   |

#### 11. Intangible fixed assets

|                                    | Land use<br>rights | Computer<br>software<br>programs | Total                |
|------------------------------------|--------------------|----------------------------------|----------------------|
| <b>Cost</b>                        |                    |                                  |                      |
| Opening balance                    | 513,520,000        | 789,475,750                      | 1,302,995,750        |
| <b>Closing balance</b>             | <b>513,520,000</b> | <b>789,475,750</b>               | <b>1,302,995,750</b> |
| <i>Of which:</i>                   |                    |                                  |                      |
| Fully depreciated but still in use | -                  | -                                | -                    |
| Awaiting disposal                  | -                  | -                                | -                    |

These Notes form an integral part of and should be read in conjunction with the consolidated Financial Statements



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|                                 | Land use<br>rights | Computer<br>software<br>programs | Total              |
|---------------------------------|--------------------|----------------------------------|--------------------|
| <b>Accumulated depreciation</b> |                    |                                  |                    |
| Opening balance                 | 100,408,687        | 789,475,750                      | 889,884,437        |
| Depreciation for the year       | 6,083,636          | -                                | 6,083,636          |
| <b>Closing balance</b>          | <b>106,492,323</b> | <b>789,475,750</b>               | <b>895,968,073</b> |
| <b>Net book value</b>           |                    |                                  |                    |
| Opening balance                 | 413,111,313        | -                                | 413,111,313        |
| <b>Closing balance</b>          | <b>407,027,677</b> | <b>-</b>                         | <b>407,027,677</b> |
| <i>Of which:</i>                |                    |                                  |                    |
| Temporarily not in use          | -                  | -                                | -                  |
| Awaiting disposal               | -                  | -                                | -                  |

## 12. Trade payables

### 12a. Short-term trade payables

|                                                         | Closing balance        | Opening balance        |
|---------------------------------------------------------|------------------------|------------------------|
| <b>Payables to suppliers</b>                            | <b>816,886,745,662</b> | <b>716,734,301,071</b> |
| Powerchina Jiangxi Electric Power Engineering Co., Ltd, | 238,504,000,475        | 238,504,000,475        |
| Domestic suppliers                                      | 578,382,745,187        | 478,230,300,596        |
| <b>Total</b>                                            | <b>816,886,745,662</b> | <b>716,734,301,071</b> |

## 13. Short-term advances from buyers

|                                | Closing balance          | Opening balance          |
|--------------------------------|--------------------------|--------------------------|
| <b>Advances from customers</b> | <b>1,203,973,305,574</b> | <b>2,495,481,493,268</b> |
| Domestic customers             | 1,203,973,305,574        | 2,495,481,493,268        |
| <b>Total</b>                   | <b>1,203,973,305,574</b> | <b>2,495,481,493,268</b> |

## 14. Taxes and amounts payable to the State Budget

|                                  | Opening balance       |                      | Movements during the year |                          | Closing balance       |                      |
|----------------------------------|-----------------------|----------------------|---------------------------|--------------------------|-----------------------|----------------------|
|                                  | Payable               | Receivable           | Amount payable            | Amount actually paid     | Payable               | Receivable           |
| VAT on domestic sales            | 7,822,455,981         | -                    | 36,645,042,994            | (42,614,545,955)         | 1,852,953,020         | -                    |
| Corporate income tax             | 25,689,870,110        | 137,969,917          | 19,794,946,064            | (25,684,607,974)         | 19,800,208,200        | 137,969,917          |
| Personal income tax              | 2,429,039,517         | -                    | 118,969,701               | (2,646,500,786)          | 142,044,797           | 240,536,365          |
| Natural resources tax            | 12,363,517,481        | -                    | 22,622,186,792            | (30,455,685,359)         | 4,530,018,914         | -                    |
| Land and housing tax             | -                     | 1,047,841,737        | -                         | -                        | -                     | 1,047,841,737        |
| Land rental                      | -                     | -                    | 145,337,149               | (145,337,149)            | -                     | -                    |
| Other taxes                      | -                     | -                    | 3,000,000                 | (3,000,000)              | -                     | -                    |
| Fees, charges and other payables | 3,797,516,747         | -                    | 3,968,297,728             | (5,931,850,898)          | 1,833,963,577         | -                    |
| <b>Total</b>                     | <b>52,102,399,836</b> | <b>1,185,811,654</b> | <b>83,297,780,428</b>     | <b>(107,481,528,121)</b> | <b>28,159,188,508</b> | <b>1,426,348,019</b> |

### Value added tax

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the Group pays value added tax under the deduction method, The value added tax rates are as follows:

- Supply of clean water: 5%
- Other goods and services<sup>(i)</sup>: 10%, 8%

- (i) In 2025 the Group was entitled to apply the value added tax rate of 8% to certain goods and services in accordance with Decree No, 180/2024/ND-CP dated 31 December 2024 and Decree No, 174/2025/ND-CP dated 30 June 2025 of the Government guiding Resolution No, 174/2024/QH15 dated 30 November 2024 and Resolution No, 204/2025/QH15 dated 17 June 2025 of the National Assembly,

**Corporate income tax**

The Group is subject to corporate income tax on taxable income at the rate of 20%,

Corporate income tax payable arising at each company within the Group is as follows:

|                                                                                           | <b>Current period</b> | <b>Previous period</b> |
|-------------------------------------------------------------------------------------------|-----------------------|------------------------|
| Tracodi Construction Group Joint Stock Company                                            | -                     | 39,050,065             |
| TCD Plus Joint Stock Company                                                              | -                     | 153,094,281            |
| EcoBuild Construction and Trading Company Limited                                         | -                     | 46,638,649             |
| An Giang Construction Materials Exploitation and Processing Joint Venture Company Limited | 19,794,946,064        | 23,268,871,781         |
| <b>Total</b>                                                                              | <b>48,532,849,174</b> | <b>23,507,654,776</b>  |

The determination of corporate income tax payable of the companies within the Group is based on the prevailing tax regulations, However, these regulations change from time to time and the tax regulations applicable to various types of transactions may be interpreted in different ways, Accordingly, the tax amounts presented in the consolidated Financial Statements may change upon inspection by the tax authorities,

**Other taxes**

The Group declares and pays in accordance with regulations,

**15. Payables to employees**

Salaries for June still payable to employees,

**16. Short-term accrued expenses**

|                                                                               | <b>Closing balance</b> | <b>Opening balance</b> |
|-------------------------------------------------------------------------------|------------------------|------------------------|
| Bamboo Capital Group Joint Stock Company (a related party) - interest payable | 1,462,666,647          | 4,499,828,833          |
| Other short-term accrued expenses                                             | 133,413,773,704        | 97,130,294,798         |
| <b>Total</b>                                                                  | <b>134,876,440,351</b> | <b>101,630,123,631</b> |

**17. Other payables****17a. Other short-term payables**

|                                                                   | <b>Closing balance</b> | <b>Opening balance</b> |
|-------------------------------------------------------------------|------------------------|------------------------|
| <b>Payables to related parties</b>                                | <b>39,000,000,000</b>  | <b>39,000,000,000</b>  |
| Shuaa Investment and Trading Joint Stock Company – borrowed funds | -                      | -                      |
| BCG Vinh Long Joint Stock Company – deposits                      | 39,000,000,000         | 39,000,000,000         |



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**Notes to the consolidated Financial Statements (continued)**

|                                                                                                                                            | <u>Closing balance</u> | <u>Opening balance</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| received <sup>(i)</sup>                                                                                                                    |                        |                        |
| B,O,T DT 830 Company Limited – payable for small change exchange support                                                                   | -                      | -                      |
| Bamboo Capital Group Joint Stock Company – interest payable                                                                                | -                      | -                      |
| My Khe Resort Villa Joint Stock Company – borrowed funds payable                                                                           | -                      | -                      |
| <b>Payables to other entities and individuals</b>                                                                                          | <b>567,005,902,496</b> | <b>567,005,902,496</b> |
| Debt Management and Asset Exploitation One Member Company Limited – Nam A Commercial Joint Stock Bank – Binh Dinh Province <sup>(ii)</sup> | 490,000,000,000        | 490,000,000,000        |
| Orchid Investment and Services Joint Stock Company                                                                                         | 38,000,000,000         | 38,000,000,000         |
| Mr, Nguyen Van Chat – payable for share purchase <sup>(iii)</sup>                                                                          | 25,000,000,000         | 25,000,000,000         |
| Trade union funds, social insurance, unemployment insurance                                                                                | 14,658,523             | 14,658,523             |
| Short-term deposits received                                                                                                               | 1,483,742,449          | 1,483,742,449          |
| An Giang Mechanical Company - profit payable by An Giang Construction Materials Exploitation and Processing Joint Venture Company Limited  | 599,706,000            | 599,706,000            |
| Other short-term payables                                                                                                                  | 14,254,866,436         | 11,907,795,524         |
| <b>Total</b>                                                                                                                               | <b>608,352,973,408</b> | <b>606,005,902,496</b> |

**17b. Other long-term payables**

Long-term deposits,

**17c. Overdue unpaid liabilities**

The Group has no other overdue unpaid liabilities,

**18. Borrowings and finance lease liabilities****18a. Short-term borrowings and finance lease liabilities**

|                                                                                                           | <u>Closing balance</u> | <u>Opening balance</u> |
|-----------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>Current portion of long-term borrowings from related parties</b>                                       | <b>30,076,239,000</b>  | <b>45,076,239,000</b>  |
| Borrowings from Bamboo Capital Group Joint Stock Company <sup>(i)</sup>                                   | 30,076,239,000         | 45,076,239,000         |
| <b>Short-term borrowings and finance lease liabilities payable to other organisations and individuals</b> | <b>342,635,851,599</b> | <b>373,908,669,099</b> |
| Short-term bank borrowings                                                                                | 314,250,101,599        | 342,635,851,599        |
| Borrowings from Vietnam Prosperity Commercial Joint Stock Bank - Ben Thanh Branch <sup>(iii)</sup>        | 247,135,851,599        | 247,135,851,599        |
| Borrowings from Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch <sup>(iv)</sup>                 | 67,114,250,000         | 95,500,000,000         |
| Current portion of long-term borrowings                                                                   | 28,385,750,000         | 28,385,750,000         |
| Borrowings from Nam A Commercial Joint Stock Bank – Ho Chi Minh City Branch (see Note                     | 22,500,000,000         | 22,500,000,000         |

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**Notes to the consolidated Financial Statements (continued)**

|                                                                                                   | <u>Closing balance</u>        | <u>Opening balance</u>        |
|---------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| <i>V,20b)</i>                                                                                     |                               |                               |
| <i>Borrowings from Tien Phong Commercial Joint Stock Bank – Ben Thanh Branch (see Note V,20b)</i> | <i>5,885,750,000</i>          | <i>5,885,750,000</i>          |
| <b>Total</b>                                                                                      | <b><u>372,712,090,599</u></b> | <b><u>418,984,908,099</u></b> |

- (i) The loan from Bamboo Capital Group Joint Stock Company (a related party) to participate in the investment in the Nui Kiet construction stone quarry exploitation and processing project, with a term of 24 months and an interest rate of 10% per annum,

Pursuant to the Minutes of Agreement dated 17 November 2025 with Bamboo Capital Group Joint Stock Company and HCM Lott 68 Joint Stock Company (the subcontractor), in order to facilitate the Company and the subcontractor in managing their capital resources, Bamboo Capital Group Joint Stock Company has temporarily not required the Company to repay the loan amount of VND 30,000,000,000 within 02 years from the date of signing the minutes of agreement (see Note V,4),

- (ii) The loan from Nam A Commercial Joint Stock Bank – Ho Chi Minh City Branch to supplement business capital, with a loan term of 12 months and an interest rate based on the Bank's interest rate at the time of drawdown, This loan is secured by a mortgage over the following assets:
- 6,300,000 shares of the Company owned by Bamboo Capital Group Joint Stock Company (see Note V,23c);
  - 22,000,000 shares of BCG Land Joint Stock Company owned by Bamboo Capital Group Joint Stock Company (see Note VII,1b);
  - 4,600,000 shares of BCG Energy Joint Stock Company owned by Bamboo Capital Group Joint Stock Company (see Note VII,1b);
  - 7,000,000 shares of Bamboo Capital Group Joint Stock Company owned by Mr, Nguyen Ho Nam (see Note VII,1b);
  - 1,000,000 shares of Bamboo Capital Group Joint Stock Company owned by Mrs, Huynh Thi Kim Tuyen (see Note VII,1b);
  - The entire capital contributions of Bamboo Capital Group Joint Stock Company and Casa Marina Resort Tourism Joint Stock Company in Phoenix Mountain Company Limited amounting to VND 829,500,000,000 and VND 276,500,000,000 respectively (see Note VII,1b);
  - Term Deposit Contract No, 281-HDTG/2023/TTKD of Helios Investment and Services Joint Stock Company amounting to VND 24,000,000,000 (see Note VII,1b),

In 2025, the short-term loan at Nam A Commercial Joint Stock Bank – Ho Chi Minh City Branch became overdue and accordingly these mortgaged assets are being disposed of pursuant to Asset Offering Notice No, 1151/2025/TB-AMC dated 11 March 2025 and Notice on Handling of Mortgaged Assets No, 468/2025/TB-AMC dated 28 May 2025 of Debt Management and Asset Exploitation One Member Company Limited – Nam A Commercial Joint Stock Bank – Binh Dinh Province,

At the same time, this loan has been transferred to Debt Management and Asset Exploitation One Member Company Limited – Nam A Commercial Joint Stock Bank – Binh Dinh Province,

- (iii) The loan from Vietnam Prosperity Commercial Joint Stock Bank - Ben Thanh Branch to supplement working capital, with a loan term of 12 months and an interest rate based on the Bank's interest rate at the time of drawdown, This loan is secured by a mortgage over the real estate located at Land Plot No, 54, Map Sheet No, 56 and Land Plot No, 02, Map Sheet No, 05, at KV1, Ghenh Rang Ward, Quy Nhon City, Binh Dinh Province (now Quy Nhon Nam Ward, Gia Lai Province) (the "Casa Marina Resort") owned by Casa Marina Resort Tourism Joint Stock Company (see Note VII,1b),



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(iv) The loan from Tien Phong Commercial Joint Stock Bank – Ben Thanh Branch to supplement working capital for production and business activities, with a loan term of 12 months and an interest rate based on the Bank's interest rate at the time of drawdown, This loan is secured by a mortgage over the following assets:

- 79,705,315 shares of AAA Insurance Corporation owned by Bamboo Capital Group Joint Stock Company (see Note VII,1b);
- 10,822,468 shares of AAA Insurance Corporation owned by BCG Financial Joint Stock Company (see Note VII,1b);
- Helios Investment and Services Joint Stock Company has pledged the property rights arising from the documents on the transfer of shophouse sale and purchase contracts between Gia Khang Investment, Trading and Services Joint Stock Company (the transferor) and Helios Investment and Services Joint Stock Company (the transferee), comprising the contracts for 08 shophouses coded SH-A,01, SH-A,02, SH-A,03, SH-A,04, SH-A,39, SH-A,40, SH-A,41 and SH-A,42, together with all related legal documents, with a total collateral value of VND 43,554,000,000 (see Note VII,1b);
- Orchid Investment and Services Joint Stock Company has pledged the property rights arising from the sale and purchase contracts for 04 villas VL01,3,05, VL01,3,06, VL01,3,07 and VL01,1,01 of the Malibu Hoi An project, Ha My Dong B Quarter;
- An irrevocable guarantee provided by Mr, Nguyen Ho Nam (see Note VII,1b),

Details of movements in short-term borrowings and finance lease liabilities are presented in Appendix 1 attached,

**18b. Long-term borrowings and finance lease liabilities**

|                                                                                                  | <b>Closing balance</b>   | <b>Opening balance</b>   |
|--------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Long-term bank borrowings                                                                        | 140,550,000,000          | 112,164,250,000          |
| <i>Borrowings from Nam A Commercial Joint Stock Bank – Ho Chi Minh City Branch<sup>(i)</sup></i> | 84,664,250,000           | 84,664,250,000           |
| <i>Borrowings from Tien Phong Commercial Joint Stock Bank – Ben Thanh Branch<sup>(ii)</sup></i>  | 55,885,750,000           | 27,500,000,000           |
| Finance lease liabilities                                                                        | -                        | 2,052,609,085            |
| <i>Finance lease from Sacombank Leasing One Member Company Limited<sup>(v)</sup></i>             | -                        | 2,052,609,085            |
| Long-term ordinary bonds                                                                         | 984,719,633,333          | 984,719,633,333          |
| <i>Par value<sup>(iv)</sup></i>                                                                  | 990,000,000,000          | 990,000,000,000          |
| <i>Bond issuance costs</i>                                                                       | (5,280,366,667)          | (5,280,366,667)          |
| <b>Total</b>                                                                                     | <b>1,125,269,633,333</b> | <b>1,098,936,492,418</b> |

(i) The loan from Nam A Commercial Joint Stock Bank – Ho Chi Minh City Branch for business cooperation in stone exploitation, with a loan term of 120 months, This loan is secured by a mortgage over the business exploitation rights of the "Nui Kiet Quarry Project" in Suoi Kiet Commune, Tanh Linh District, Binh Thuan Province (now Suoi Kiet Commune, Lam Dong Province) with a total asset value of VND 203,764,000,000; the Certificate of land use rights, house ownership rights and other assets attached to land No, DP322635, book entry No, CT22267 issued by the Department of Natural Resources and Environment of Binh Thuan Province on 17 June 2024; plot No, 45, map sheet No, 47, at Suoi Kiet Commune, Tanh Linh District, Binh Thuan Province (now Suoi Kiet Commune, Lam Dong Province) with an area of 405,079,7m<sup>2</sup>, land used for the production of construction materials and ceramics with a term of use up to 5 May 2049, owned by Da Suoi Kiet One Member Company Limited (see Note VII,1b),



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#### Notes to the consolidated Financial Statements (continued)

- (ii) The loan from Tien Phong Commercial Joint Stock Bank – Ben Thanh Branch to contribute capital under the Business Cooperation Contract dated 2 February 2024 with Indochina Hoi An Beach Villas Company Limited for the implementation of the Malibu Hoi An Resort and Tourism Services project at Block 1 (now Ha My Dong B Quarter), Dien Duong Ward, Dien Ban Town, Quang Nam Province, with a loan term of 60 months, This loan is secured by a mortgage over the Business Cooperation Contract dated 2 February 2024 with Indochina Hoi An Beach Villas Company Limited (see Note V,5b), In addition, Orchid Investment and Services Joint Stock Company has also pledged the property rights arising from the sale and purchase contracts for 04 villas VL04,3,69, VL02,5,12, VL04,1,61 and VL02,4,11 of the Malibu Hoi An project, Ha My Dong B Quarter, as security for this loan,
- (iii) Unsecured borrowings from officers and employees to purchase automobiles serving the Company's business activities, with interest rates ranging from 8,5% per annum to 12% per annum and a loan term of 48 months, The principal and interest are repaid upon expiry of the loan contract,
- (iv) The finance lease from BIDV Sumi Trust Leasing Company Limited – Ho Chi Minh City Branch comprises the following contracts:
- Finance Lease Contract No, 21821000132/HDCTTC dated 17 May 2021 with a lease term of 60 months for the lease of automobiles serving business activities;
  - Finance Lease Contract No, 21821000359/HDCTTC dated 1 December 2021 with a lease term of 60 months for the lease of automobiles serving business activities;
  - Finance Lease Contract No, 21824000156/HDCTTC dated 2 April 2024 with a lease term of 48 months for the lease of automobiles serving business activities,
- This entire loan has been settled before maturity,
- (v) The finance lease from Sacombank Leasing One Member Company Limited for the lease of automobiles serving business activities, with interest rates stipulated in each finance lease contract and a lease term of 48 months,
- (vi) Ordinary and secured bonds with a term of 60 months, a par value of VND 100,000,000 per bond, an interest rate of 11% per annum for the first 4 interest periods and, for subsequent interest periods, the sum of the reference interest rate plus a margin of 4% per annum (but in all cases not lower than 11% per annum), issued to individuals and enterprises to restructure the Company's debts, specifically to settle borrowings and/or pay the Company's expenses including but not limited to expenses relating to the bonds, The collateral comprises:
- Shares owned by the shareholders of Son Long Investment and Development Joint Stock Company together with the rights, entitlements, dividend benefits and distributions relating to such shares (see Note VII,1b);
  - Property rights arising in relation to the Bai Chay Project owned by Son Long Investment and Development Joint Stock Company (see Note VII,1b);
  - Land use rights and assets attached to land of the Bai Chay Project owned by Son Long Investment and Development Joint Stock Company (see Note VII,1b),

The Company's bonds were registered and granted bond code TCDH2227002 at the Vietnam Securities Depository and Clearing Corporation with effect from 27 September 2022, The Company is permitted to repurchase part or all of the bonds at any time after the issuance date, unless the representative of the bondholders and the Company agree otherwise,

The bonds were issued with Tien Phong Securities Joint Stock Company acting as the registration and depository agent, This bond lot was suspended from trading pursuant to Notice No, 1161/TB-SGDHN dated 19 March 2025 of the Hanoi Stock Exchange (HNX) with effect from 20 March 2025,



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Resolution of the Board of Directors No, 29/2025/NQ-HDQT-TCD dated 19 May 2025 approved the early repurchase of Bond TCDH2227002, to be carried out from May 2025 to 31 December 2025, However, as at 31 December 2025 this repurchase had not yet been carried out, Accordingly, on 3 June 2026 the Board of Directors approved Resolution No, 10/2026/NQ-HDQT-TCD requesting Tien Phong Securities Joint Stock Company to organise the collection of opinions of the Holders of Bond TCDH2227002 in order to approve a plan for handling the bonds,

The Group is able to repay its long-term borrowings,

**19. Bonus and welfare funds**

|                                     | <b>Opening balance</b> | <b>Increase due to appropriation from profit</b> | <b>Utilisation of funds during the year</b> | <b>Closing balance</b> |
|-------------------------------------|------------------------|--------------------------------------------------|---------------------------------------------|------------------------|
| Bonus fund                          | 17,082,317,175         | 12,798,597,224                                   | -11,178,050,000                             | 18,702,864,399         |
| Welfare fund                        | 3,597,764,478          | 500,000,000                                      | -7,200,000                                  | 4,090,564,478          |
| Management and executive bonus fund | 2,006,484,881          | 31,269,887,256                                   | -19,356,725,747                             | 13,919,646,390         |
| <b>Total</b>                        | <b>22,686,566,534</b>  | <b>26,393,153,175</b>                            | <b>-13,334,353,558</b>                      | <b>36,713,075,267</b>  |

**20. Deferred income tax liabilities**

Deferred income tax liabilities relate to taxable temporary differences, Details of movements are as follows:

|                                    | <b>Current period</b> | <b>Previous period</b> |
|------------------------------------|-----------------------|------------------------|
| Opening balance                    | -                     | 114,529,650,646        |
| Recognised in the income statement | -                     | 3,713,922,086          |
| <b>Closing balance</b>             | <b>-</b>              | <b>118,243,572,732</b> |

The corporate income tax rate used to determine the value of deferred income tax liabilities is 20%,

**21. Owners' equity****21a. Statement of changes in owners' equity**

Information on changes in owners' equity is presented in Appendix 03 attached,

**21b. Details of owners' contributed capital**

|                                          | <b>Closing balance</b>   | <b>Opening balance</b>   |
|------------------------------------------|--------------------------|--------------------------|
| Bamboo Capital Group Joint Stock Company | 1,474,195,200,000        | 1,474,195,200,000        |
| Other shareholders                       | 1,884,011,210,000        | 1,884,011,210,000        |
| <b>Total</b>                             | <b>3,358,206,410,000</b> | <b>3,358,206,410,000</b> |

**21c. Shares**

|                                          | <b>Closing balance</b> | <b>Opening balance</b> |
|------------------------------------------|------------------------|------------------------|
| Number of shares registered for issuance | 335,820,641            | 335,820,641            |
| Number of shares sold to the public      | 335,820,641            | 335,820,641            |
| • Ordinary shares                        | 335,820,641            | 335,820,641            |
| • Preference shares                      | -                      | -                      |
| Number of shares repurchased             | -                      | -                      |
| • Ordinary shares                        | -                      | -                      |
| • Preference shares                      | -                      | -                      |

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**Notes to the consolidated Financial Statements (continued)**

|                              | <u>Closing balance</u> | <u>Opening balance</u> |
|------------------------------|------------------------|------------------------|
| Number of shares outstanding | 335,820,641            | 335,820,641            |
| • Ordinary shares            | 335,820,641            | 335,820,641            |
| • Preference shares          | -                      | -                      |

Par value of outstanding shares: VND 10,000,

6,300,000 shares of the Company owned by Bamboo Capital Group Joint Stock Company have been used as security for the Company's loan at Nam A Commercial Joint Stock Bank – Ho Chi Minh City Branch (see Note V,20a). In 2025, the Company's loans at this Bank became overdue and accordingly these shares are being disposed of pursuant to Asset Offering Notice No, 1151/2025/TB-AMC dated 11 March 2025 of Debt Management and Asset Exploitation One Member Company Limited – Nam A Commercial Joint Stock Bank – Binh Dinh Province,

**22. Off-balance sheet items****22a. Foreign currencies**

As at the end of the fiscal year, the Group's cash comprised:

|                 | <u>Current period</u> | <u>Previous period</u> |
|-----------------|-----------------------|------------------------|
| US Dollar (USD) | 7,860,07              | 7,894,17               |
| Euro (EUR)      | 606,95                | 606,95                 |
| Monetary gold   | 8,846,710             | 8,846,710              |

**22b. Bad debts written off**

|                                                    | <u>Closing balance</u> | <u>Opening balance</u> |
|----------------------------------------------------|------------------------|------------------------|
| Fujisan Company Limited                            | 48,297,080,000         | 48,297,080,000         |
| Bao Minh Tien Trading and Services Company Limited | 7,932,732,500          | 7,932,732,500          |
| Other parties                                      | 16,912,601,844         | 16,873,284,490         |
| <b>Total</b>                                       | <b>73,142,414,344</b>  | <b>73,103,096,990</b>  |

Bad debts written off due to being irrecoverable,

**VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT****1. Revenue from sales of goods and rendering of services****1a. Gross revenue**

|                                                      | <u>Current period</u>  | <u>Previous period</u> |
|------------------------------------------------------|------------------------|------------------------|
| Revenue from sales of merchandise and finished goods | 338,847,650,497        | 130,844,177,184        |
| Revenue from rendering of services                   | 35,641,737,688         | 63,515,404,705         |
| Revenue from construction contracts                  | -                      | 127,370,589,025        |
| <b>Total</b>                                         | <b>374,489,388,185</b> | <b>321,730,170,914</b> |

**1b. Revenue from sales of goods and rendering of services to related parties**

In addition to the transactions on sales of goods and rendering of services to associates presented in Note V,2c, the Group also had transactions with related parties that are not associates as follows:

|                                              | <u>Current period</u> | <u>Previous period</u> |
|----------------------------------------------|-----------------------|------------------------|
| <i>Indochina Hoi An Beach Villas Company</i> |                       |                        |



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|                                                           | <u>Current period</u> | <u>Previous period</u> |
|-----------------------------------------------------------|-----------------------|------------------------|
| <b>Limited</b>                                            |                       |                        |
| Provision of construction services                        | -                     | -                      |
| <b>G8 Services Joint Stock Company</b>                    |                       |                        |
| Supply of construction materials                          | -                     | -                      |
| <b>B,O,T DT830 Company Limited</b>                        |                       |                        |
| Provision of construction services                        | 1,364,084,577         | 1,364,084,577          |
| Provision of road toll collection services                | 3,180,000,000         | 3,180,000,000          |
| <b>Skylar Joint Stock Company</b>                         |                       |                        |
| Provision of construction services                        | -                     | -                      |
| Provision of vehicle repair and maintenance services      | -                     | -                      |
| <b>Tulip Solar Company Limited</b>                        |                       |                        |
| Provision of construction services                        | -                     | -                      |
| <b>AAA Insurance Corporation</b>                          |                       |                        |
| Provision of vehicle repair and maintenance services      | 35,600,000            | 35,600,000             |
| <b>BCG Energy Joint Stock Company</b>                     |                       |                        |
| Provision of vehicle repair and maintenance services      | 23,503,000            | 23,503,000             |
| <b>Bamboo Capital Group Joint Stock Company</b>           |                       |                        |
| Provision of vehicle repair and maintenance services      | 5,125,000             | 5,125,000              |
| <b>BCG SP GreenSky Joint Stock Company</b>                |                       |                        |
| Provision of vehicle repair and maintenance services      | -                     | -                      |
| <b>Dong Thanh 1 Wind Power Company Limited</b>            |                       |                        |
| Provision of vehicle repair and maintenance services      | -                     | -                      |
| <b>Helios Investment and Services Joint Stock Company</b> |                       |                        |
| Provision of vehicle repair and maintenance services      | -                     | -                      |
| <b>Bang Duong E&amp;C Joint Stock Company</b>             |                       |                        |
| Provision of vehicle repair and maintenance services      | -                     | -                      |
| <b>Shuaa Investment and Trading Joint Stock Company</b>   |                       |                        |
| Provision of construction services                        | 386,359,254           | 386,359,254            |
| <b>BCG Vinh Long Joint Stock Company</b>                  |                       |                        |
| Provision of construction services                        | 683,221,539           | 683,221,539            |

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**Notes to the consolidated Financial Statements (continued)****2. Cost of goods sold**

|                                                          | <u>Current period</u>  | <u>Previous period</u> |
|----------------------------------------------------------|------------------------|------------------------|
| Cost of merchandise and finished goods sold              | 223,532,808,028        | 75,090,980,775         |
| Cost of services rendered                                | 3,701,503,354          | 38,125,404,388         |
| Cost of construction contracts                           |                        | 119,126,940,094        |
| Provision for devaluation of inventories made/(reversed) | (882,137,018)          | -                      |
| <b>Total</b>                                             | <b>226,352,174,364</b> | <b>232,343,325,257</b> |

**3. Financial income**

|                                                            | <u>Current period</u> | <u>Previous period</u> |
|------------------------------------------------------------|-----------------------|------------------------|
| Interest on bank deposits                                  | 3,586,439,882         | 106,075,613            |
| Interest on loans                                          | -                     | 613,698,630            |
| Dividends and profits distributed                          | 36,336,442,303        | -                      |
| Interest receivable under investment cooperation contracts | -                     | 604,931,507            |
| <b>Total</b>                                               | <b>39,922,882,185</b> | <b>1,324,705,750</b>   |

**4. Financial expenses**

|                                                                                                   | <u>Current period</u> | <u>Previous period</u> |
|---------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| Interest expense                                                                                  | 9,631,094,261         | 47,016,017,187         |
| Loss on exchange differences from revaluation of monetary items denominated in foreign currencies | -                     | 6,392,141,682          |
| Provision for devaluation of trading securities and impairment of investments                     | -                     | 96,601,209             |
| Other financial expenses                                                                          | -                     | 827,221,212            |
| <b>Total</b>                                                                                      | <b>9,631,094,261</b>  | <b>54,331,981,290</b>  |

**5. Selling expenses**

|                                | <u>Current period</u> | <u>Previous period</u> |
|--------------------------------|-----------------------|------------------------|
| Staff costs                    | 3,155,894,174         | 1,730,935,669          |
| Tools and supplies expenses    | -                     | 44,498,244             |
| Outsourced service expenses    | 28,518,979,800        |                        |
| Transportation expenses        | -                     | 6,749,101,629          |
| Loading and unloading expenses | -                     | 5,260,093,600          |
| Other expenses                 | 306,885,972           | 565,572,136            |
| <b>Total</b>                   | <b>31,981,759,946</b> | <b>14,350,201,278</b>  |

**6. General and administrative expenses**

|                                               | <u>Current period</u> | <u>Previous period</u> |
|-----------------------------------------------|-----------------------|------------------------|
| Staff costs                                   | 16,520,583,431        | 40,905,766,767         |
| Administrative materials expenses             | -                     | 674,531,711            |
| Office supplies expenses                      | 772,153,091           | 3,590,582,094          |
| Depreciation and amortisation of fixed assets | 1,738,242,132         | 3,478,841,226          |
| Taxes, fees and charges                       | 341,525,377           | 1,395,609,384          |
| Provision for doubtful debts                  | 2,998,220,947         | 309,034,841,962        |
| Outsourced service expenses                   | 17,456,684,258        | 11,702,808,269         |
| Other expenses                                | 350,401,238           | 20,179,778,121         |

These Notes form an integral part of and should be read in conjunction with the consolidated Financial Statements



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**Notes to the consolidated Financial Statements (continued)**

|                                                                        | <b>Current period</b> | <b>Previous period</b> |
|------------------------------------------------------------------------|-----------------------|------------------------|
| <b>Total</b>                                                           | <b>40,177,810,474</b> | <b>390,962,759,534</b> |
| <b>7. Other income</b>                                                 |                       |                        |
|                                                                        | <b>Current period</b> | <b>Previous period</b> |
| Gain on disposal of fixed assets                                       | 711,667,272           | 1,766,431,906          |
| Income from reduction of contractor payables upon final settlement     | -                     | 2,490,622,030          |
| Other income                                                           | 2,337,914,821         | 6,919,461,223          |
| <b>Total</b>                                                           | <b>3,049,582,093</b>  | <b>11,176,515,159</b>  |
| <b>8. Other expenses</b>                                               |                       |                        |
|                                                                        | <b>Current period</b> | <b>Previous period</b> |
| Tax penalties and arrears                                              | 1,222,958             | 2,401,927,296          |
| Expenses on disposal of finance lease fixed assets                     | -                     | 2,180,840,939          |
| Penalty expenses on overdue principal and interest                     | 28,170,224,938        | 36,124,159,951         |
| Finished stone expenses                                                | -                     | -                      |
| Write-off of project costs                                             | -                     | 24,621,108,837         |
| Other expenses                                                         | 49,072,948            | 2,017,624,296          |
| <b>Total</b>                                                           | <b>28,220,520,844</b> | <b>67,345,661,319</b>  |
| <b>9. Earnings per share</b>                                           |                       |                        |
| <b>9a. Basic/diluted earnings per share</b>                            |                       |                        |
|                                                                        | <b>Current period</b> | <b>Previous period</b> |
| Accounting profit after corporate income tax of the Parent Company     | (18,875,116,251)      | (438,111,143,265)      |
| Appropriation to bonus and welfare funds                               | -                     | -                      |
| Profit used to calculate basic/diluted earnings per share              | (18,875,116,251)      | (438,111,143,265)      |
| Weighted average number of ordinary shares outstanding during the year | 335,804,043           | 335,804,043            |
| <b>Basic/diluted earnings per share</b>                                | <b>(56,21)</b>        | <b>(1,305)</b>         |

**9b. Other information**

There were no transactions in ordinary shares or potential ordinary shares between the end of the fiscal year and the date of publication of these consolidated Financial Statements,

**VII. OTHER INFORMATION****1. Related party transactions and balances**

The Group's related parties comprise: key management personnel, individuals related to key management personnel and other related parties,

**1a. Transactions and balances with key management personnel and individuals related to key management personnel**

Key management personnel comprise the members of the Board of Directors and the Board of General Directors of the Parent Company, Individuals related to key management personnel are close family members of key management personnel,

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**Notes to the consolidated Financial Statements (continued)***Transactions with key management personnel and individuals related to key management personnel*

The Group had no transactions on sales of goods and rendering of services with key management personnel or individuals related to key management personnel,

*Balances with key management personnel and individuals related to key management personnel*

Balances with key management personnel and individuals related to key management personnel are presented in Note V,5a,

Receivables from key management personnel are unsecured, No provision for doubtful debts has been made for receivables from key management personnel,

## Income of key management personnel and the Supervisory Board

|                             | <b>Position</b>                                                                                                                                       | <b>Current period</b> | <b>Previous period</b> |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| Mr, Nguyen Thanh Hung       | Chairman of the Board of Directors                                                                                                                    | 129,392,517           | 508,935,232            |
| Mrs, Huynh Thi Kim Tuyen    | Vice Chairwoman of the Board of Directors (resigned from 1 July 2025)                                                                                 | -                     | 6,000,000              |
| Mr, Nguyen Van Bac          | Member of the Board of Directors cum Deputy General Director, Chief Financial Officer (resigned as member of the Board of Directors from 1 July 2025) | 240,000,00            | 603,000,000            |
| Mr, Le Thanh Tung           | Member of the Board of Directors (resigned from 1 July 2025)                                                                                          | -                     | 7,740,000              |
| Mr, Bui Quang Nam           | Independent member (resigned from 1 July 2025)                                                                                                        | -                     | 900,000                |
| Mr, Do Ngoc An              | Member of the Board of Directors (resigned from 1 July 2025)                                                                                          | -                     | 290,701,429            |
| Mr, Tomas Sven Jaehnig      | Independent member of the Board of Directors (resigned from 1 July 2025)                                                                              | -                     | 12,000,000             |
| Mr, Duong Anh Van           | Independent member of the Board of Directors                                                                                                          | -                     | 24,000,000             |
| Mr, Pham Huu Quoc           | Member of the Board of Directors (resigned from 23 December 2025)                                                                                     | -                     | 13,560,000             |
| Mr, Le Huynh Thuong Minh    | General Director                                                                                                                                      | 180,000,000           | 320,403,810            |
| Mr, Tran Nguyen Huan        | General Director (resigned from 18 March 2025)                                                                                                        | -                     | 234,025,714            |
| Mrs, Nguyen Thi Thanh Huong | Deputy General Director                                                                                                                               | -                     | 171,428,572            |
| Mr, Ha Chi Dung             | Deputy General Director                                                                                                                               | -                     | 150,857,143            |
| Mr, Nguyen Trung Kien       | Deputy General Director                                                                                                                               | 120,000,000           | 262,595,239            |
| Mr, Nguyen Viet Doan        | Chief Accountant (resigned from 10 April 2024)                                                                                                        | -                     | 209,000,000            |
| Mrs, Nguyen Thi Kim Yen     | Chief Accountant                                                                                                                                      | 120,000,000           | 213,750,000            |
| Mr, Nguyen Viet Cuong       | Head of the Supervisory Board                                                                                                                         | -                     | 101,000,000            |
| Mrs, Huynh Thi Thao         | Member of the Supervisory Board (resigned from 1 July 2025)                                                                                           | -                     | 5,480,000              |
| Mr, Hoang Quoc Trung        | Member of the Supervisory Board                                                                                                                       | -                     | 12,000,000             |
| Mr, Vo Van Hoa              | Member of the Supervisory Board                                                                                                                       | -                     | 12,000,000             |
| Mr, Nguyen Dang Hai         | Member of the Supervisory Board (resigned from 1 July 2025)                                                                                           | -                     | 6,540,000              |
| Mrs, Nguyen Thi Anh Tuyet   | Company Secretary                                                                                                                                     | -                     | 85,736,172             |



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Notes to the consolidated Financial Statements (continued)

|                            | <b>Position</b>                     | <b>Current period</b> | <b>Previous period</b> |
|----------------------------|-------------------------------------|-----------------------|------------------------|
| Mrs, Le Nguyen Phuong Thao | Secretary of the Board of Directors | -                     | 24,000,000             |
| <b>Total</b>               |                                     | <b>3,275,653,311</b>  | <b>3,275,653,311</b>   |

**1b. Transactions and balances with other related parties**

Other related parties of the Group comprise:

| <b>Other related party</b>                                     | <b>Relationship</b>                           |
|----------------------------------------------------------------|-----------------------------------------------|
| Bamboo Capital Group Joint Stock Company ("BCG")               | Ultimate parent company                       |
| Son Long Investment and Development Joint Stock Company        | Associate                                     |
| Thanh Nguyen Energy Investment and Development Company Limited | Associate                                     |
| BCG Land Joint Stock Company ("BCG Land")                      | Associate                                     |
| Shuaa Investment and Trading Joint Stock Company               | Fellow member of BCG Group                    |
| BCG Energy Joint Stock Company ("BCG Energy")                  | Fellow member of BCG Group                    |
| Skylar Joint Stock Company                                     | Fellow member of BCG Group                    |
| BCG Vinh Long Joint Stock Company                              | Fellow member of BCG Group                    |
| Sao Sang Sai Gon Joint Stock Company                           | Fellow member of BCG Group                    |
| Herb Solar Joint Stock Company                                 | Fellow member of BCG Group                    |
| Orchid Solar Joint Stock Company                               | Fellow member of BCG Group                    |
| Nguyen Hoang Development Joint Stock Company                   | Fellow member of BCG Group                    |
| BCG Financial Joint Stock Company                              | Fellow member of BCG Group                    |
| AAA Insurance Corporation                                      | Fellow member of BCG Group                    |
| BCG Cat Trinh Industrial Park Joint Stock Company              | Fellow member of BCG Group                    |
| Tipharco Pharmaceutical Joint Stock Company                    | Fellow member of BCG Group                    |
| Casa Marina Resort Tourism Joint Stock Company                 | Fellow member of BCG Group                    |
| Con Bap Ecotourism Company Limited                             | Fellow member of BCG Group                    |
| Indochina Hoi An Beach Villas Company Limited                  | Fellow member of BCG Group                    |
| Aton Joint Stock Company                                       | Fellow member of BCG Group                    |
| Aurai Wind Energy Joint Stock Company                          | Fellow member of BCG Group                    |
| BCG Dien Bien Dong Wind Power Joint Stock Company              | Fellow member of BCG Group                    |
| BCG ECO Joint Stock Company                                    | Fellow member of BCG Group                    |
| BCG Gaia Joint Stock Company                                   | Fellow member of BCG Group                    |
| BCG Wind Soc Trang Joint Stock Company                         | Fellow member of BCG Group                    |
| Cosmos Solar Joint Stock Company                               | Fellow member of BCG Group (until 20/02/2024) |
| BCG Bang Duong Energy Joint Stock Company                      | Fellow member of BCG Group                    |
| BCG Thanh Hoa Energy Joint Stock Company                       | Fellow member of BCG Group                    |
| Hanwha - BCG Bang Duong Energy Joint Stock Company             | Fellow member of BCG Group                    |
| Gia Huy Power Development Joint Stock Company                  | Fellow member of BCG Group                    |
| Clean Energy Vision Development Joint Stock Company            | Fellow member of BCG Group                    |
| Tapiotek Joint Stock Company                                   | Fellow member of BCG Group                    |
| Thanh Phuc Joint Stock Company                                 | Fellow member of BCG Group                    |
| Vxperia Trading Joint Stock Company                            | Fellow member of BCG Group                    |
| Violet Solar Joint Stock Company                               | Fellow member of BCG Group                    |
| Dong Thanh 1 Wind Power Company Limited                        | Fellow member of BCG Group                    |
| Dong Thanh 2 Wind Power Company Limited                        | Fellow member of BCG Group                    |
| Phoenix Mountain Company Limited                               | Fellow member of BCG Group                    |
| Helios Village One Member Company Limited                      | Associate of BCG                              |
| B,O,T DT 830, Company Limited                                  | Associate of BCG                              |
| An Giang Real Estate Joint Stock Company                       | Associate of BCG                              |
| Core Vietnam Joint Stock Company                               | Associate of BCG                              |
| Gia Khang Investment, Trading and Services Joint Stock         | Associate of BCG Land                         |

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**Notes to the consolidated Financial Statements (continued)**

| <b>Other related party</b>                                         | <b>Relationship</b>                                                          |
|--------------------------------------------------------------------|------------------------------------------------------------------------------|
| Company                                                            |                                                                              |
| BCG - SP Greensky Joint Stock Company ("BCG – SP Greensky")        | Associate of BCG Energy                                                      |
| Skylight Power Company Limited                                     | Associate of BCG Energy                                                      |
| Tam Sinh Nghia Investment - Development Joint Stock Company        | Associate of BCG Energy                                                      |
| TSN Ha Nam Joint Stock Company                                     | Associate of BCG Energy                                                      |
| TSN Hon Dat Joint Stock Company                                    | Associate of BCG Energy                                                      |
| TSN Hue Joint Stock Company                                        | Associate of BCG Energy                                                      |
| TSN Long An Joint Stock Company                                    | Associate of BCG Energy                                                      |
| Hanwha BCGE - O&M Company Limited                                  | Associate of BCG Energy                                                      |
| Lotus Solar Company Limited                                        | Subsidiary of BCG - SP Greensky                                              |
| Daisy Solar Company Limited                                        | Subsidiary of BCG - SP Greensky                                              |
| Tulip Solar Company Limited                                        | Subsidiary of BCG - SP Greensky                                              |
| Bleu Soleil Joint Stock Company                                    | Subsidiary of BCG - SP Greensky                                              |
| Nong Thon Viet Energy Joint Stock Company                          | Subsidiary of BCG - SP Greensky                                              |
| Skylar1 Services Company Limited                                   | Subsidiary of BCG - SP Greensky                                              |
| Iris Solar Company Limited                                         | Subsidiary of BCG - SP Greensky                                              |
| Lily Solar Company Limited                                         | Subsidiary of BCG - SP Greensky                                              |
| Skylar3 Trading Company Limited                                    | Subsidiary of BCG - SP Greensky                                              |
| Bleu Soleil-1 Construction and Installation Company Limited        | Subsidiary of BCG - SP Greensky                                              |
| Skylar2 Construction and Installation Company Limited              | Subsidiary of BCG - SP Greensky                                              |
| An Khang Land Investment, Trading and Services Joint Stock Company | Subsidiary of Gia Khang Investment, Trading and Services Joint Stock Company |
| Phu Tam Khoi Joint Stock Company                                   | Company holding 10% of charter capital                                       |
| Blacksoil Vietnam Joint Stock Company                              | Having common members of the Executive Board                                 |
| BFC Investment Joint Stock Company                                 | Having common members of the Executive Board                                 |
| MHDI 2 Housing Development Investment Joint Stock Company          | Having common members of the Executive Board                                 |
| Tracodi Labour Export Joint Stock Company                          | Having common members of the Executive Board                                 |
| Truong Thanh Dai Nam Security Services Company Limited             | Having common members of the Executive Board                                 |
| Helios Investment and Services Joint Stock Company                 | Having common members of the Executive Board                                 |
| Bang Duong E&C Joint Stock Company                                 | Having common members of the Executive Board                                 |
| BCG Khai Long 1 Wind Power Joint Stock Company                     | Having common members of the Executive Board                                 |
| My Khe Resort Villa Joint Stock Company                            | Having common members of the Executive Board                                 |
| G8 Services Joint Stock Company                                    | Having common members of the Executive Board                                 |
| Thang Phuong Joint Stock Company                                   | Having common members of the Executive Board                                 |
| White Magnolia Joint Stock Company                                 | Having common members of the Executive Board                                 |



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**Notes to the consolidated Financial Statements (continued)**

| <b>Other related party</b>                                          | <b>Relationship</b>                          |
|---------------------------------------------------------------------|----------------------------------------------|
| Pegas Company Limited                                               | Having common members of the Executive Board |
| Da Suoi Kiet One Member Company Limited                             | Having common members of the Executive Board |
| Investment, Trading and Development Joint Stock Company             | Having common key management personnel       |
| Tesla Pharmaceutical Joint Stock Company                            | Having common key management personnel       |
| Sai Gon Construction Architecture - Engineering Joint Stock Company | Having common key management personnel       |
| Le Bao Minh Joint Stock Company                                     | Having common key management personnel       |
| Da Lat Coffee Import and Export Joint Stock Company                 | Having common key management personnel       |
| Indoba - GmbH – Dresden                                             | Having common key management personnel       |
| Thanh An An Company Limited                                         | Having common key management personnel       |
| Nguyen Hoang Education Group                                        | Having common key management personnel       |
| IEC Quang Ngai International School                                 | Having common key management personnel       |
| Nam Cuong Sai Gon Company Limited                                   | Having common key management personnel       |

*Transactions with other related parties*

In addition to the transactions with associates presented in Note V,2c and the transactions on sales of goods and rendering of services to other related parties presented in Note VI,1b, the Group also had other transactions with other related parties as follows:

|                                                                      | <b>Current period</b> | <b>Previous period</b> |
|----------------------------------------------------------------------|-----------------------|------------------------|
| <b><i>Bamboo Capital Group Joint Stock Company</i></b>               |                       |                        |
| Consultancy fees                                                     | -                     | 960,000,000            |
| Borrowings                                                           | -                     | 1,400,000,000          |
| Repayment of borrowings                                              | 15,000,000,000        | 8,684,000,000          |
| Interest payable                                                     | 1,462,666,647         | 2,227,492,401          |
| Payment of interest                                                  | 4,687,518,147         | 256,209,546            |
| Collection of service revenue                                        | -                     | 5,535,000              |
| <b><i>Shuaa Investment and Trading Joint Stock Company</i></b>       |                       |                        |
| Purchase of raw materials                                            | -                     | 3,930,464,155          |
| Construction costs                                                   | -                     | 1,435,350,000          |
| Payment for construction works                                       | -                     | 13,739,215,353         |
| Advances for construction works                                      | -                     | 224,424,600            |
| Settlement of advances for construction works                        | -                     | 1,180,000,000          |
| Offsetting of receivables and payables                               | -                     | 53,500,000,000         |
| Provision of other services                                          | -                     | 13,388,506             |
| <b><i>Truong Thanh Dai Nam Security Services Company Limited</i></b> |                       |                        |

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**Notes to the consolidated Financial Statements (continued)**

|                                                                              | <u>Current period</u> | <u>Previous period</u> |
|------------------------------------------------------------------------------|-----------------------|------------------------|
| Service fees                                                                 |                       |                        |
| Payment of service fees                                                      | 566,148,148           | 540,000,000            |
| Provision of other services                                                  | 569,036,955           | -                      |
| Offsetting of receivables and payables                                       | -                     | 738,720,000            |
| <b><i>Helios Investment and Services Joint Stock Company</i></b>             |                       |                        |
| Cash collected                                                               | -                     | 3,000,000,000          |
| BCC interest                                                                 | -                     | 604,931,507            |
| Bond interest                                                                | -                     | -                      |
| Collection of BCC interest and bond interest                                 | 5,724,318,147         | 3,000,000,000          |
| Provision of other services                                                  | -                     | 48,440,021             |
| <b><i>Gia Khang Investment, Trading and Services Joint Stock Company</i></b> |                       |                        |
| Advances received for construction works                                     | -                     | 60,540,000,000         |
| Offsetting of receivables and payables                                       | 1,271,657,508,752     | -                      |
| <b><i>Da Suoi Kiet One Member Company Limited</i></b>                        |                       |                        |
| Offsetting of receivables and payables                                       | -                     | 53,500,000,000         |
| Collection of BCC capital contributions                                      | -                     | 2,550,000,000          |
| <b><i>Con Bap Ecotourism Company Limited</i></b>                             |                       |                        |
| Refund of advances for construction works                                    | -                     | 12,500,000,000         |
| <b><i>AAA Insurance Corporation</i></b>                                      |                       |                        |
| Insurance premiums                                                           | -                     | 295,115,702            |
| Payment of insurance premiums                                                | -                     | 33,306,600             |
| Refund of insurance premiums                                                 | -                     | 84,155,880             |
| <b><i>Herb Solar Joint Stock Company</i></b>                                 |                       |                        |
| Late payment interest                                                        | -                     | -                      |
| Cash collected                                                               | -                     | 145,000,000            |
| Offsetting of receivables and payables                                       | -                     | 577,231,371            |
| <b><i>Orchid Solar Joint Stock Company</i></b>                               |                       |                        |
| Cash collected                                                               | 205,000,000           | 205,000,000            |
| <b><i>BCG Vinh Long Joint Stock Company</i></b>                              |                       |                        |
| Cash collected                                                               | -                     | 181,503,173            |
| <b><i>B,O,T DT 830 Company Limited</i></b>                                   |                       |                        |
| Collection of station maintenance fees                                       | 735,050,320           | 4,050,304,690          |
| <b><i>Skylar Joint Stock Company</i></b>                                     |                       |                        |
| Cash collected                                                               | 882,171,528           | 882,171,528            |
| Collection of service revenue                                                | -                     | -                      |

These Notes form an integral part of and should be read in conjunction with the consolidated Financial Statements



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**Notes to the consolidated Financial Statements (continued)**

|                                              | <u>Current period</u> | <u>Previous period</u> |
|----------------------------------------------|-----------------------|------------------------|
| <b><i>BCG Energy Joint Stock Company</i></b> |                       |                        |
| Collection of service revenue                | 15,668,100            | 15,668,100             |
| Advances for provision of services           | 100,000,000           | 100,000,000            |

The prices of goods and services provided to other related parties are agreed prices, Purchases of goods and services from other related parties are made at agreed prices,

**2. Segment information**

Segment information is presented by business sector and geographical area, The primary segment report is by business sector as the Group's business activities are organised and managed according to the nature of the services provided,

**2a. Information on business sectors**

The Group's principal business sectors are:

- Construction: construction of high-rise buildings, bridges and roads, etc,
- Production and trading of construction materials: supply of sand, stone and construction materials, etc,
- Services: vehicle leasing, automatic toll collection services, etc,

Information on the results of operations, fixed assets and other long-term assets and the value of major non-cash expenses of the Group's business segments is presented in Appendix 4 attached,

**2b. Information on geographical areas**

All of the Group's business activities are carried out within the territory of Vietnam,

Ho Chi Minh City, 30 July 2026



**Nguyen Thi Kim Yen**  
Chief Accountant/Preparer



**Le Huynh Thuong Minh**  
General Director