

CÔNG TY
CỔ PHẦN
TẬP
ĐOÀN
COTANA

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PHẦN TẬP
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COTANA GROUP JOINT STOCK COMPANY

SEPARATED FINANCIAL STATEMENT

QUARTER III 2026

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

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SEPARATE STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Unit: VND

ASSET	Code	Note	September 30, 2026	January 1, 2026
A. CURRENT ASSETS	100		308.381.182.725	300.895.937.808
I. Cash and cash equivalents	110		13.760.937.581	75.738.302.007
1. Cash	111	V.1.	3.315.623.083	35.366.758.764
2. Cash equivalents	112		10.445.314.498	40.371.543.243
II. Short-term financial investment	120	V.2.	49.270.337.957	9.590
1. Trading securities	121		60.428	60.428
2. Provision for devaluation of trading securities	122		(51.238)	(50.838)
3. Investment held to maturity date	123		49.270.328.767	-
III. Short-term receivables	130		206.028.722.772	198.471.405.468
1. Short-term trade accounts receivables	131	V.3.	144.832.117.511	154.025.348.769
2. Short-term advance payments to suppliers	132	V.4.	1.061.008.436	268.022.999
3. Other short-term receivables	135	V.5.	76.688.118.685	58.105.769.638
4. Provision for short-term doubtful debt	136		(16.552.521.860)	(13.927.735.938)
IV. Inventories	140	V.7.	39.292.769.371	26.568.207.161
1. Inventories	141		39.292.769.371	26.568.207.161
V. Short-term biological assets	150		-	-
VI. Other current assets	160		28.415.044	118.013.582
1. Short-term prepaid expenses	161	V.8.	28.415.044	42.049.528
2. Deductible value-added tax	162		-	-
3. Taxes and receivables from the State budget	163	V.13.	-	75.964.054
B. NON-CURRENT ASSETS	200		355.753.000.799	357.344.736.595
I. Long-term receivables	210		-	-
II. Fixed assets	220		27.377.140.405	28.353.361.555
1. Tangible fixed assets	221	V.9.	24.223.640.406	25.199.861.556
- Historical cost	222		57.141.817.269	57.689.284.575
- Accumulated depreciation value	223		(32.918.176.863)	(32.489.423.019)
2. Intangible fixed assets	227	V.10.	3.153.499.999	3.153.499.999
- Historical cost	228		3.297.468.989	3.297.468.989
- Accumulated depreciation value	229		(143.968.990)	(143.968.990)
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term work in progress	250		-	-
VI. Long-term financial investments	260	V.2.	327.476.913.159	327.368.104.105
1. Investments in subsidiaries	261		318.000.797.444	318.000.797.444
2. Investments in associates and joint ventures	262		10.911.878.500	10.911.878.500
3. Investments in other entities	263		1.984.017.688	1.984.017.688
4. Provision for impairment of long-term investments	264		(3.419.780.473)	(3.528.589.527)
VII. Other non-current assets	270		898.947.235	1.623.270.935
1. Long-term prepaid expenses	271	V.8.	898.947.235	1.623.270.935
TOTAL ASSETS (280=100+200)	280		664.134.183.524	658.240.674.403

Form No. B01a - DN

SEPARATE STATEMENT OF FINANCIAL POSITION

As of September 30, 2026
(continued)

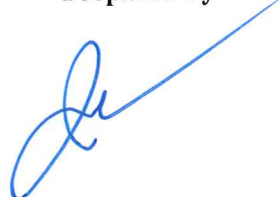
Unit: VND

RESOURCES	Code	Note	September 30, 2026	January 1, 2026
C. LIABILITIES	300		116.194.209.392	133.119.652.130
I. Short-term liabilities	310		95.548.175.414	112.473.618.152
1. Short-term trade payables	311	V.11.	25.750.394.699	38.036.722.165
2. Short-term advances from customers	312	V.12.	545.817.633	111.933.832
3. Short-term taxes and other payables to the State	314	V.13.	2.780.773.566	3.074.118.302
4. Payables to employees	315		1.490.885.255	2.286.902.201
5. Short-term accrued expenses	316	V.14.	128.162.640	535.932.893
6. Short-term deferred revenue	319	V.16.	904.797.682	1.396.734.770
7. Other short-term payables	320	V.15.	32.759.801.159	34.677.539.812
8. Short-term borrowings and finance lease liabilities	321	V.17.	-	3.005.320.062
9. Short-term provisions	322		217.244.931	566.666.667
10. Bonus and welfare funds	323		30.970.297.849	28.781.747.448
II. Long-term liabilities	330		20.646.033.978	20.646.033.978
1. Long-term deferred revenue	337	V.16.	18.159.123.266	18.159.123.266
2. Other long-term payables	338	V.15.	2.486.910.712	2.486.910.712
D. OWNERS' EQUITY	400		547.939.974.132	525.121.022.273
I. Owners' equity	410	V.18.	547.939.974.132	525.121.022.273
1. Owners' contributed capital	411		452.635.820.000	411.492.640.000
- Ordinary shares with voting rights	411a		452.635.820.000	411.492.640.000
2. Share surplus	412		509.724.891	509.724.891
3. Development and investment fund	418		40.088.588.715	37.023.101.829
4. Retained earnings	420		54.705.840.526	76.095.555.553
- Retained earnings accumulated as of the end of	420a		28.821.401.781	45.440.686.693
- Retained earnings of the current period	420b		25.884.438.745	30.654.868.860
TOTAL RESOURCES (440=300+400)	440		664.134.183.524	658.240.674.403

Hanoi, October 30, 2026

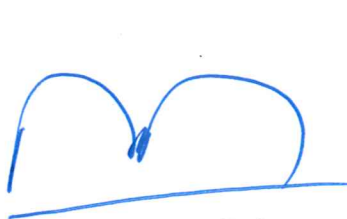
COTANA GROUP JOINT STOCK COMPANY

Prepared by



Vu Anh Quy

Chief Accountant



Tran Trong Dai

Legal representative




Nguyen Ngoc Tien

(Pursuant to Power of Attorney No. 12/2026/UQ-CNG)

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward
Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENT
For the accounting period from January 1, 2026 to September 30, 2026

Form No. B02a - DN

INTERIM INCOME STATEMENT

For the accounting period from January 1, 2026 to September 30, 2026

Đơn vị tính: VND

ACCUMULATED FROM THE
BEGINNING OF THE YEAR TO THE
END OF THIS PERIOD

QUARTER III

Item	Code	Note	Current year	Previous year	Current year	Previous year
Revenue from sales of goods and provision of						
1 services	01	VI.1.	23.246.667.424	28.119.342.053	86.116.845.408	81.753.153.349
2 Revenue deductions	02		-	-	-	-
3 Net revenue from sales of goods and provision of services	10		23.246.667.424	28.119.342.053	86.116.845.408	81.753.153.349
(10=01-02)						
4 Cost of goods sold	11	VI.2.	16.632.661.736	25.436.105.260	73.281.335.430	73.963.518.298
Gross profit from sales of goods and provision of						
5 services	20		6.614.005.688	2.683.236.793	12.835.509.978	7.789.635.051
(20=10-11)						
7 Finance income	22	VI.3.	1.049.006.908	147.937.098	23.802.098.452	27.995.083.311
8 Finance costs	23	VI.4.	-	214.838.886	(367.508)	1.513.714.748
Of which: Interest expense	24		-	214.838.886	108.441.146	1.953.389.982
9 General and administrative expenses	26	VI.7.	2.935.051.053	1.098.493.936	8.661.618.910	7.650.909.231
10 Operating profit	30		4.727.961.543	1.517.841.069	27.976.357.028	26.620.094.383
{30=20+(21-22)-(25+26)}						
11 Other income	31	VI.5.	-	-	90.909.091	1.833.017.860
12 Other expense	32	VI.6.	-	-	24.147.166	213.908.074
13 Other profits (40=31-32)	40		-	-	66.761.925	1.619.109.786

INTERIM INCOME STATEMENT

For the accounting period from January 1, 2026 to September 30, 2026

(continued)

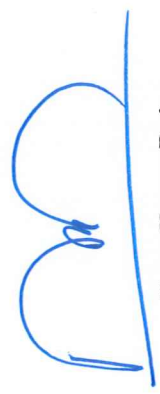
14	Accounting profit before tax (50=30+40)	50	4.727.961.543	1.517.841.069	28.043.118.953	28.239.204.169
15	Current corporate income tax expense	51	V1.9.	336.126.306	2.158.680.208	1.094.234.786
16	Net profit after tax (60=50-51-52)	60		1.181.714.763	25.884.438.745	27.144.969.383

Prepared by



Vu Anh Quy

Chief Accountant



Tran Trong Dai

COTANA GROUP JOINT STOCK COMPANY

Hanoi, October 30, 2026

Legal Representative



Nguyen Ngoc Tien

(Pursuant to Power of Attorney No. 12/2026/UQ-CNG)

INTERIM SEPARATE CASH FLOW STATEMENT

(Using the indirect method)

Accounting period from January 01, 2026 to September 30, 2026

Unit: VND

ITEM	Co de	Note	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
I. Cash flows from operating activities				
1. Profit before tax	01		28.043.118.953	28.239.204.169
2. Adjustments for:				
- Depreciation of fixed assets and investment	02		1.008.119.299	1.207.107.795
- Provisions	03		2.515.977.268	533.027.713
- Foreign exchange gains/losses from revaluation of items denominated in foreign currencies	04		-	-
- Gains/losses from investing and financing activities	05		(23.868.860.377)	(28.137.915.570)
- Interest expense	06		108.441.146	1.953.390.982
3. Operating profit before changes in working capital	08		7.806.796.289	3.794.815.089
- Increase/decrease in receivables	09		8.903.643.192	99.057.884.972
- Increase/decrease in inventories	10		(12.724.562.210)	(10.044.764.299)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(15.814.812.513)	(9.639.602.468)
- Increase/decrease in prepaid expenses	12		737.958.184	(184.143.565)
- Interest paid	14		(108.441.146)	(1.953.390.982)
- Corporate income tax paid	15		(2.452.540.772)	(1.605.839.615)
- Other cash payments from operating activities	17		(901.083.651)	(1.037.519.333)
Net cash flows from operating activities	20		(14.553.042.627)	78.387.439.799
II. Cash flows from investing activities				
1. Payments for acquisitions, construction of fixed assets and other long-term assets	21		(31.898.149)	(35.836.000)
2. Proceeds from liquidation, disposal of fixed assets and other long-term assets	22		90.909.091	1.281.000.000
3. Loans granted and purchases of debt instruments of other entities	23		(49.270.328.767)	-
4. Payments for investments in other entities	25		-	(27.612.300.000)
5. Proceeds from recovery of investments in other	26		-	559.360.200
6. Interest received, dividends and profits received	27		4.792.316.088	27.985.897.710
Net cash flows from investing activities	30		(44.419.001.737)	2.178.121.910
III Cash flows from financing activities				
1. Proceeds from borrowings	33		-	35.555.932.417
2. Repayment of borrowings	34		(3.005.320.062)	(91.057.279.852)
Net cash flows from financing activities	40		(3.005.320.062)	(55.501.347.435)

INTERIM SEPARATE CASH FLOW STATEMENT

(Using the indirect method)

Accounting period from January 01, 2026 to September 30, 2026

(continued)

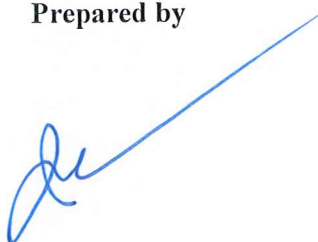
Unit: VND

ITEM	Co de	Note	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
Net cash flows during the period (50=20+30+40)	50		(61.977.364.426)	25.064.214.274
Cash and cash equivalents at the beginning of the period	60		75.738.302.007	9.840.821.315
Effect of changes in foreign exchange rates on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	70	V.1.	13.760.937.581	34.905.035.589

Hanoi, October 30, 2026

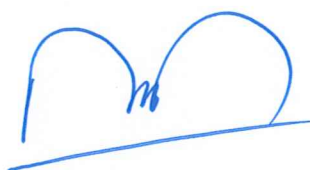
COTANA GROUP JOINT STOCK COMPANY

Prepared by



Vu Anh Quy

Chief Accountant



Tran Trong Dai

Legal representative



Nguyen Ngoc Tien

(Pursuant to Power of Attorney No. 12/2026/UQ-CNG)

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

I. General information**1. Structure of ownership**

COTANA Group Joint Stock Company (referred to as “the Company”) was formerly known as Thanh Nam Construction Co., Ltd., established on June 1, 1993, under Decision No. 2162/QĐ-UB issued by the Chairman of the Hanoi People’s Committee. The Company was subsequently converted into Thanh Nam Investment and Construction Joint Stock Company and operated under the initial Certificate of Business Registration No. 0103003621 dated February 4, 2004, issued by the Hanoi Department of Planning and Investment. On August 31, 2017, the Company was renamed COTANA Group Joint Stock Company pursuant to Resolution No. 02/2017/NQ-ĐHĐCĐ-CNG of the General Meeting of Shareholders of Thanh Nam Investment and Construction Joint Stock Company. The Company has amended its Business Registration Certificate 27 times.

According to the Business Registration Certificate No. 0101482984 (28th amendment) dated July 29, 2026, the Company’s charter capital is **VND 452,635,820,000** (*Four hundred fifty-two billion, six hundred thirty-five million, eight hundred twenty thousand Vietnamese dong*), with a total of **45,263,582** outstanding shares.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) with the stock code CSC.

2. Operating industry

The Company operates in the construction industry, real estate business.

3. Principal activities

- Construction project finishing; Rental services for motor vehicles;
- Real Estate Services: Real estate consulting services; real estate advertising services; real estate management services; real estate brokerage services; real estate auction services; real estate valuation services; real estate trading floor services; rental of construction machinery and equipment;
- Agency services for purchasing, selling, and consignment of goods; real estate business operations;
- Installation of power lines and substations up to 35KV; installation of electrical systems, water systems, air conditioning systems, and interior/exterior decoration for construction projects;
- Construction of residential buildings, industrial facilities, transportation works, irrigation projects, and infrastructure engineering.
- For conditional business lines, the enterprise shall only operate when it fully satisfies the conditions as prescribed by law.

The Company's head office: Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi, Vietnam.

4. Normal production and business cycle

The company's normal production and business cycle is completed within a period of no more than 12 months.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***5. The Company's structure***a) List of directly controlled subsidiaries:*

No.	Name of the company	Address	Voting rights percentage	Ownership interest percentage
1.	Cotana Infrastructure Construction Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	51%	51%
2.	Cotana Consultant Construction Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	51%	51%
3.	Cotana Investment Consultancy and Trading Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	51%	51%
4.	Cotana Capital Housing Investment and Development Joint Stock Company (i)	CM3-03 Camellia, An Van Duong Urban Area, Vy Da Ward, Hue City	71.12%	65.60%
5.	Cotana Ecolife urban Development Joint Stock Company (ii)	DAH2-03A Dahlia, An Van Duong Urban Area, Vy Da Ward, Hue City	64.71%	62.98%

(i) The Company's ownership interest in Cotana Capital Housing Investment and Development Joint Stock Company is 65.60%, comprising: a direct ownership interest of 59.85%; an indirect ownership interest of 1.632% through Cotana Investment Consultancy and Trading Joint Stock Company; an indirect ownership interest of 2.423% through Cotana Construction Consultancy Joint Stock Company; and an indirect ownership interest of 1.694% through Cotana Infrastructure Construction Joint Stock Company.

The Company's voting rights in Cotana Capital Housing Investment and Development Joint Stock Company amount to 71.12%, including: direct voting rights of 59.85%; indirect voting rights of 3.20% through Cotana Investment Consultancy and Trading Joint Stock Company; indirect voting rights of 4.75% through Cotana Construction Consultancy Joint Stock Company; and indirect voting rights of 3.32% through Cotana Infrastructure Construction Joint Stock Company.

(ii) The Company's ownership interest in Cotana Ecolife Urban Joint Stock Company is 62.98%, of which: the Company's direct ownership interest in Cotana Ecolife Urban Joint Stock Company is 61.18%, and the indirect ownership interest through Cotana Construction Consultancy Joint Stock Company is 1.80%.

The Company's voting rights in Cotana Ecolife Urban Joint Stock Company are 64.71%, of which: the Company's direct voting rights in Cotana Ecolife Urban Joint Stock Company are 61.18%, and the indirect voting rights through Cotana Construction Consultancy Joint Stock Company are 3.53%.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***b) List of associates:**

No.	Name of the company	Head Office Address	Principal Business Activities	Owner ship Interest (%)	Voting Rights (%)
1.	BMS - Thanh Nam Company Limited	Ngoc Liep Industrial Cluster, Kieu Phu Commune, Hanoi	Rebar production	25.09%	25.09%
2.	Cotana Green Landscape Architecture Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	Landscape architecture	20.68%	20.68%
3.	Green Garden Urban Service Joint Stock Company	2nd Floor, CM3-21 Camellia, An Van Duong Urban Area, Vy Da Ward, Hue City	Urban area management services	30%	30%
4.	Cotana Construction Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	Construction and installation	45%	45%

List of independent accounting units:

The Company has one branch, namely the Branch of COTANA Group Joint Stock Company, located at No. 2-4-6 Street No. 7, Conic Residential Area, Nguyen Van Linh Street, Binh Hung Commune, Ho Chi Minh City, Vietnam. On September 4, 2025 and March 16, 2026, the Company's Board of Directors issued Decisions No. 07/2025/QĐ/CNG and No. 01/2026/QĐ/HĐQT-CNG regarding the termination of operations of the Branch of COTANA Group Joint Stock Company. However, as of the date of issuance of this Report, the Branch is still in coordination with the tax authorities to complete procedures for the termination of the validity of its tax identification number.

6. Explanation on the Comparability of Information in the Interim Separate Financial Statements

The corresponding information, data, and figures presented in the Company's separate interim financial statements for the interim accounting period from January 1, 2026 to September 30, 2026 are provided for comparative purposes.

7. Number of employees

The number of employees as at September 30, 2026 was 51 (as at December 31, 2025: 49).

II. Accounting period, accounting currency**1. Accounting period**

The Company's annual accounting period follows the calendar year, commencing on January 1 and ending on December 31 each year. The Company's interim accounting period commenced on January 1, 2026 and ended on September 30, 2026.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

2. Accounting currency

The currency used in accounting is Vietnam dong (“VND”) accounted under the principle of historical cost, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and the legal regulations related to the preparation and presentation of separate Financial Statements.

III. Applied accounting regime and standards

1. Applied accounting regime and standards

The Company applies the Vietnamese Accounting Standards and the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, which replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the Corporate Accounting Regime.

2. Statement on the compliance to Accounting Standards and Accounting regime

The Company’s Separate Financial Statements are prepared and presented in accordance with Vietnamese Accounting Standards and current Vietnamese Accounting regime for enterprises and the laws and regulations in relation to the preparation and presentation of the Separate Financial Statements.

IV. Significant accounting policies

1. Basis and Purpose of Preparation of the Separate Financial Statements

The financial statements prepared are the separate financial statements of the Company’s head office and do not include the figures of its branch. The Company prepares these separate financial statements to meet information disclosure requirements, specifically in accordance with Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market. In addition, the Company also prepares consolidated financial statements of the Company and its subsidiaries for the accounting period from January 1, 2026 to September 30, 2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and relevant legal regulations governing the preparation of consolidated financial statements.

Users of the separate financial statements are advised to read these statements in conjunction with the consolidated financial statements in order to obtain comprehensive information on the Company’s consolidated financial position, consolidated results of operations, and consolidated cash flows.

2. Estimates

The preparation of the Separate Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim separate financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the disclosure of contingent liabilities and assets as at the date of the interim separate financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Although such accounting estimates are made based on the best knowledge and judgment of the Board of Management, actual results may differ from those estimates and assumptions.

3. Recognition Principles for Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term investments (with maturities not exceeding three months) that are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

4. Accounting Principles for Financial Investments

Trading securities

Trading securities are securities held by the Company for trading purposes.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)*

Trading securities are recognized from the date on which the Company obtains ownership rights and are initially measured at the fair value of the consideration paid at the transaction date, plus transaction costs directly attributable to the acquisition of such securities.

In subsequent accounting periods, investments in securities are measured at cost less any provision for diminution in value of trading securities.

A provision for diminution in value of trading securities is recognized when there is objective evidence that the market value of the securities has declined below their cost, in accordance with prevailing accounting regulations.

Investments in Subsidiaries and Associates***Investment in Subsidiaries***

A subsidiary is an entity that is controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee in order to obtain benefits from its activities.

Investment in Associates

An associate is a company over which the Company has significant influence but does not have control over its financial and operating policies, and it is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

Investments in subsidiaries and associates are initially recognized at cost, which includes the purchase price or capital contribution plus directly attributable costs of the investment. In cases where the investment is made in the form of non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the transaction date.

Dividends and profits from periods prior to the acquisition of the investment are recorded as a reduction of the carrying amount of the investment. Dividends and profits from periods after the acquisition are recognized as income.

Dividends received in the form of shares are only tracked by the increased number of shares; the value of such shares is not recognized.

Provision for impairment of investments in subsidiaries and associates is made at the time of preparing the interim financial statements if the investments have decreased in value compared to their original cost. The provision is calculated as follows:

- For investments whose fair value cannot be determined at the reporting date, the provision is made based on the difference between the actual contributed capital of the parties in the subsidiary or associate and the actual owner's equity, multiplied by the Company's ownership percentage over the total actual contributed capital of all parties in the subsidiary or associate.

Increases or decreases in the required provision for impairment of investments in subsidiaries or associates as of the interim financial reporting date are recognized in financial expenses.

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities refer to investments in equity instruments in which the Company does not have control, joint control, or significant influence over the investee.

These investments are initially recognized at cost, which includes the purchase price or capital contribution plus directly attributable transaction costs. Dividends and profits related to periods prior to the acquisition of the investment are recorded as a reduction in the carrying amount of the investment. Dividends and profits related to periods after the acquisition are recognized as income. Dividends received in the form of shares are only tracked by the increase in the number of shares and are not recognized in value.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

Provision for impairment of investments in equity instruments of other entities is made at the time of preparing the separate interim financial statements if the investments have declined in value compared to their original cost. The provision is determined as follows:

- For investments whose fair value cannot be determined at the reporting date, the provision is calculated based on the difference between the actual contributed capital of the parties in the investee and the actual owner's equity, multiplied by the Company's ownership percentage over the total contributed capital of all parties in the investee.

Increases or decreases in the required provision for impairment of investments in equity instruments of other entities as of the interim financial reporting date are recognized in financial expenses.

5. Accounting Principles for Receivables

Receivables are presented at carrying amount less allowance for doubtful debts.

Receivables are classified based on the following principles:

- Trade receivables represent amounts arising from commercial transactions involving the sale of goods or services between the Company and independent customers.
- Other receivables represent non-commercial amounts not related to sales or purchase transactions.

Allowance for doubtful debts is made for each doubtful receivable based on the aging of overdue debts or the estimated loss that may occur due to the debtor being under liquidation, bankruptcy, or facing similar financial difficulties.

Increases or decreases in the allowance for doubtful debts as of the closing date of the separate interim financial statements are recognized in administrative expenses.

6. Inventory Recognition Principles

Inventories are measured at the lower of cost and net realizable value. The cost of inventories comprises purchase costs, conversion costs, and other directly attributable costs incurred (if any) in bringing the inventories to their present location and condition.

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

The cost of inventories is determined using the specific identification method and is accounted for under the perpetual inventory system.

Method for provision for inventory impairment: A provision for inventory impairment is recognized for each inventory item that has suffered a decline in value (i.e., where cost exceeds net realizable value). Increases or decreases in the required provision balance at the reporting date for the preparation of the separate financial statements are recognized in cost of goods sold.

The Company's provision for inventory impairment is made in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to recognize provisions for obsolete, damaged, or substandard inventories, and in cases where the cost of inventories exceeds their net realizable value at the end of the financial year.

As at September 30, 2026, the Company has no inventories requiring a provision for impairment.

7. Principles of Fixed Assets Recognition and Depreciation

7.1 Principles of Tangible Fixed Assets Recognition and Depreciation

Tangible fixed assets are recognized at historical cost and presented on the separate interim balance sheet under the headings of cost, accumulated depreciation, and carrying amount.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)*

The historical cost of tangible fixed assets purchased includes the purchase price (less trade discounts or rebates), taxes, and directly attributable costs incurred to bring the asset to its intended use.

The historical cost of tangible fixed assets constructed by contractors includes the value of the completed construction works handed over, directly related costs, and registration fees.

Subsequent expenditures after initial recognition of tangible fixed assets are added to the cost of the asset when it is certain that such costs will increase future economic benefits. Costs that do not meet this condition are recognized as production and business expenses in the period incurred.

The Company applies the straight-line depreciation method to tangible fixed assets. Tangible fixed assets are classified into groups based on similar nature and usage purpose in the Company's production and business activities, including:

<i>Type of Fixed Asset</i>	<i>Depreciation Period (years)</i>
- Buildings and structures	15 – 49
- Machinery and equipment	05 – 10
- Transportation vehicles	06 – 07
- Management equipment and tools	03 – 06
- Other fixed assets	03

Gains or losses arising from the disposal or sale of assets are the difference between the proceeds from disposal and the carrying amount of the assets and are recognized in the income statement.

7.2 Principles of Intangible Fixed Assets Recognition and Depreciation

Intangible fixed assets are recognized at cost and presented on the separate interim balance sheet under the headings of cost, accumulated amortization, and carrying amount.

The cost of intangible fixed assets includes all expenses incurred by the Company to acquire the asset up to the date the asset is ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period, unless these costs are directly attributable to a specific intangible fixed asset and increase the economic benefits from that asset.

When intangible fixed assets are sold or disposed of, their cost and accumulated amortization are written off, and any gain or loss arising from the disposal is recognized in income or expense in the period.

The Company's intangible fixed assets consist of accounting software and land use rights with indefinite terms.

Costs related to computer software programs that are not an integral part of related hardware are capitalized. The cost of computer software includes all expenses incurred by the Company up to the time the software is put into use. Computer software is amortized on a straight-line basis over three years.

Land use rights with indefinite useful lives are not amortized.

8. Principles of Prepaid Expenses Recognition and Allocation

Prepaid expenses include actual costs incurred that relate to the operating results of multiple accounting periods. Prepaid expenses consist of supplies used awaiting allocation and other prepaid costs.

Supplies: Supplies that have been put into use are allocated to expenses on a straight-line basis over a period ranging from one to three years.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

9. Accounting Principles for Payables

Payables are amounts payable to suppliers and other parties. Payables include amounts payable to sellers and other payables. Payables are not recognized at amounts lower than the obligations to be paid.

The classification of payables is carried out according to the following principles:

- Accounts payable to sellers include amounts arising from commercial transactions for the purchase of goods, services, and assets where the seller is an independent entity from the buyer, including amounts payable between the parent company and its subsidiaries;
- Other payables include amounts payable that are non-commercial and not related to purchase, sale, or provision of goods and services transactions.

Payables are monitored in detail by each party and payment term.

10. Principles of Loan Recognition

Loans are recognized based on receipts, bank documents, loan agreements, and finance lease contracts.

Loans and finance leases are tracked by each borrower, maturity.

11. Principles of Accrued Expenses Recognition

The company's accrued expenses include amounts estimated in advance for completed work volume, representing actual costs incurred during the reporting period but not yet paid due to the absence of invoices or incomplete accounting documents. These costs are recorded as production and business expenses for the reporting period.

The estimation of production and business expenses in the period is calculated carefully with reasonable and reliable evidence regarding the expenses to be accrued, ensuring that the amount recorded in this account corresponds appropriately to the actual costs incurred.

12. Principles of Unearned Revenue Recognition

The company's unearned revenue during the accounting period is the amount of revenue received in advance from customers for one or more periods related to office rental at Cotana Building, Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City.

13. Principles of Owner's Equity Recognition

Owners' equity contributions are recognized based on the actual amounts contributed by shareholders.

Share premium is recognized as the difference between the issuance price and the par value of shares upon initial issuance and subsequent issuances.

Undistributed earnings represent the profit generated from the Company's operations after deducting corporate income tax expenses for the current year and adjustments arising from the retrospective application of changes in accounting policies and the retrospective correction of material prior-period errors.

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws and regulations, and upon approval by the General Meeting of Shareholders.

Dividends are recognized as liabilities in the Company's separate balance sheet after the issuance of the dividend declaration by the Board of Directors, the announcement of the record date, and the confirmation of the list of securities holders entitled to receive dividends by the Vietnam Securities Depository and Clearing Corporation.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***14. Principles and Methods of Revenue and Other Income Recognition**

The Company's revenue comprises construction revenue, equipment and office leasing revenue, and revenue from the provision of other services.

Revenue from rendering of services

Revenue from service transactions is recognized when the outcome of such transactions can be measured reliably. Where a service transaction relates to multiple accounting periods, revenue is recognized in each period based on the stage of completion of the transaction at the reporting date of that period's separate financial statements. The outcome of a service transaction is considered reliably measurable when all of the following four (4) conditions are satisfied:

- Revenue can be measured with reasonable certainty. Where a contract provides the buyer with the right to return the purchased services under specified conditions, revenue is recognized only when such conditions no longer exist and the buyer no longer has the right to return the services rendered;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be reliably determined; and
- The costs incurred for the transaction and the costs to complete the transaction can be reliably measured.

Revenue from real estate sales

Revenue from real estate sales, where the Company acts as the developer, is recognized when all of the following five (5) conditions are simultaneously satisfied:

- The real estate has been fully completed and handed over to the buyer, and the Company has transferred the significant risks and rewards of ownership to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership nor effective control over the real estate;
- Revenue can be measured with reasonable certainty;
- The Company has received or will receive economic benefits from the real estate sale transaction; and
- The costs related to the real estate sale transaction can be reliably determined.

Construction revenue

Where the outcome of a construction contract can be reliably estimated:

- + For construction contracts under which contractors are entitled to payments based on progress schedules, revenue and related costs are recognized in proportion to the stage of completion of the contract work, as determined by the Company at the end of the financial year;
- + For construction contracts under which contractors are entitled to payments based on the value of work performed, revenue and related costs are recognized in proportion to the completed work volume as confirmed by the customer and reflected in the issued invoices.

Variations in construction volumes, compensation claims, and other income are recognized as revenue only when they have been agreed upon with the customer.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)*

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

- + Revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.
- + Contract costs are recognised as expenses in the period in which they are incurred.

The difference between the cumulative revenue of a construction contract recognised and the cumulative amount billed according to the contract's planned progress is recognised as amounts due from or due to customers for contract work in progress.

Interest income

Interest income is recognised on an accrual basis and is determined based on the balance of deposit accounts and the applicable interest rates for each period.

Dividends and profit distributions

Dividends and profit distributions are recognised when the Company obtains the right to receive dividends or profits from its capital contributions. Dividends received in the form of shares are only tracked in terms of the additional number of shares received and are not recognised as the value of the shares received.

Advances received from customers are not recognised as revenue in the period.

15. Accounting principles for financial expenses

Financial expenses recognised in the separate statement of profit or loss represent the total financial expenses incurred during the year, not offset against financial income, including interest expenses and provisions for impairment of financial investments.

16. Other accounting principles and methods**Tax obligations****Value Added Tax (VAT)**

The Company applies VAT declaration and calculation in accordance with current tax regulations.

Corporate Income Tax (CIT)

Corporate income tax represents the total amount of current tax payable.

Current tax payable is calculated based on taxable income for the year. Taxable income differs from the net profit presented in the separate statement of profit or loss because taxable income excludes income or expenses that are taxable or deductible in other years (including carried-forward losses, if any), and also excludes items that are non-taxable or non-deductible.

The Company applies a corporate income tax rate of 20% on taxable profit.

The determination of the Company's corporate income tax is based on current tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax is subject to the outcome of an inspection by the competent tax authorities.

Other taxes

Other taxes and fees are declared and paid by the Company to the local tax authorities in accordance with applicable State regulations.

V. Supplementary information on items presented in Separate statement of financial position

1. Cash	September 30, 2026	January 1, 2026 (Re-present)
	VND	VND
Cash on hand	-	416.943.873
Bank deposits	3.315.623.083	34.949.814.891
Cash equivalents	10.445.314.498	40.371.543.243
Bank deposits with original maturities of no more than 3 months	10.445.314.498	40.371.543.243
Total	13.760.937.581	75.738.302.007

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENT
For the accounting period from January 1, 2026 to September 30, 2026

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

2. Financial Investments

a) Short-term Financial Investments

a) Trading securities

	September 30, 2026			January 1, 2026		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
Total share value	60.428	9.590	(50.838)	60.428	9.590	(50.838)
GTA: Thuan An Wood Processing Joint Stock	60.428	9.590	(50.838)	60.428	9.590	(50.838)
Total	60.428	9.590	(50.838)	60.428	9.590	(50.838)

Unit: VND

b) Held-to-maturity investments

	September 30, 2026			January 1, 2026		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
Current	49.270.328.767	-	-	-	-	-
Term deposits	49.270.328.767	-	-	-	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Ha Noi Branch	46.179.095.890	-	-	-	-	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch	3.091.232.877	-	-	-	-	-
Total	49.270.328.767	-	-	-	-	-

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENT

For the accounting period from January 1, 2026 to September 30, 2026

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

c) Long-term financial investments

	September 30, 2026			January 1, 2026		
	Historical cost	Provision	Carrying amount	Historical cost	Provision	Carrying amount
<i>Investments in subsidiaries</i>	318.000.797.444	(241.967.007)	317.758.830.437	318.000.797.444	(244.774.168)	317.756.023.276
Cotana Infrastructure Construction Joint Stock	6.781.860.332	-	6.781.860.332	6.781.860.332	-	6.781.860.332
Cotana Construction Consultancy Joint Stock	4.463.000.000	-	4.463.000.000	4.463.000.000	-	4.463.000.000
Cotana Capital Real Estate Investment and Development Joint Stock Company (1)	299.555.310.000	-	299.555.310.000	299.555.310.000	-	299.555.310.000
Cotana Investment, Consultancy and Trading Joint Stock Company	5.900.627.112	-	5.900.627.112	5.900.627.112	-	5.900.627.112
Cotana Ecolife Urban Development Joint Stock Company	1.300.000.000	(241.967.007)	1.058.032.993	1.300.000.000	(244.774.168)	1.055.225.832
<i>Investments in associates</i>	10.911.878.500	(2.839.629.595)	8.072.248.905	10.911.878.500	(2.945.972.013)	7.965.906.487
BMS Thanh Nam Company Limited	4.311.878.500	(2.434.732.967)	1.877.145.533	4.311.878.500	(2.212.402.718)	2.099.475.782
Cotana Green Architecture and Landscape Joint	600.000.000	-	600.000.000	600.000.000	-	600.000.000
Green Garden Urban Services Joint Stock Company	1.500.000.000	-	1.500.000.000	1.500.000.000	-	1.500.000.000
Cotana Construction Joint Stock Company	4.500.000.000	(404.896.628)	4.095.103.372	4.500.000.000	(733.569.295)	3.766.430.705
<i>Investments in other entities</i>	1.984.017.688	(338.183.871)	1.645.833.817	1.984.017.688	(337.843.346)	1.646.174.342
Thanh Nam Import-Export Investment Joint Stock	550.000.000	(44.769.907)	505.230.093	550.000.000	(44.769.907)	505.230.093
ICC BIG Construction Investment Joint Stock	534.017.688	-	534.017.688	534.017.688	-	534.017.688
Capella Vietnam Joint Stock Company	500.000.000	(293.413.964)	206.586.036	500.000.000	(293.073.439)	206.926.561
Thanh Nam Architecture and Interior Joint Stock	400.000.000	-	400.000.000	400.000.000	-	400.000.000
Total	330.896.693.632	(3.419.780.473)	327.476.913.159	330.896.693.632	(3.528.589.527)	327.368.104.105

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***Summary of operations of subsidiaries and associates**

The subsidiaries and associated companies continue to operate normally, with no significant changes compared to the previous year.

Significant transactions between the Company and its subsidiaries and associated companies during the year

- Cotana Infrastructure Construction JSC: Construction works.
- Cotana Construction JSC: Construction works.
- Cotana Construction Consulting JSC: Service rental.
- Cotana Capital Housing Investment and Development Joint Stock Company: Construction works.
- Cotana Investment Consulting and Trading JSC: Goods trading and installation services.
- BMS Thanh Nam Co., Ltd.: Service rental.
- Cotana Green Architecture and Landscape JSC: Construction works.
- Green Garden Urban Services JSC: Asset rental.
- Cotana Ecolife Urban JSC: No transactions incurred.

3. Receivables from customers

Unit: VND

	September 30, 2026		January 1, 2026	
	Value	Provision	Value	Provision
a) Short-term				
Ivland JSC	97.290.841.423	-	105.753.944.118	-
Ecopark Group JSC	7.437.678.365	-	13.589.575.765	-
Cotana Capital Housing Investment and Development JSC	8.377.036.107	-	8.861.966.115	-
Vietnam Construction and Import-Export Joint Stock Corporation (Vinaconex)	10.920.804.241	-	9.121.616.248	-
Other entities	20.805.757.375	(2.613.047.910)	16.698.246.523	(3.482.337.910)
Total	144.832.117.511	(2.613.047.910)	154.025.348.769	(3.482.337.910)

b) Receivables from related parties: Details are presented in Note VIII.2.**4. Prepayments to suppliers**

	September 30, 2026 VND	January 1, 2026 VND
a) Short-term		
Dai Duong Ecological Investment JSC	-	142.845.043
Green Garden Urban Services JSC	680.569.406	-
Ngan Phat Construction and Trading Co., Ltd.	322.021.034	-
Other entities	58.417.996	125.177.956
Total	1.061.008.436	268.022.999

b) Prepayments to suppliers – related parties: Details are presented in Note VIII.2.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***5. Other receivables**

Unit: VND

	September 30, 2026		January 1, 2026 (re-present)	
	Value	Provision	Value	Provision
a) Short-term	76.688.118.685	(13.939.473.950)	58.105.769.638	(10.445.398.028)
Other receivables	75.764.717.657	(13.939.473.950)	57.217.586.615	(10.445.398.028)
BB Investment and Development One-Member Co., Ltd.(1)	18.929.875.000	-	18.929.875.000	-
Cotana Capital Housing Investment and Development JSC	17.973.318.600	-	-	-
DB Investment and Development One-Member Co., Ltd. (1)	12.858.125.000	-	12.858.125.000	-
Kieu Le Construction JSC (2)	5.695.890.409	-	5.396.712.328	-
Cotana Group JSC Branch	5.786.630.133	(5.786.630.133)	5.786.630.133	(5.786.630.133)
BEMES Production and Import-Export JSC (3)	13.976.303.684	(8.152.843.817)	13.976.303.684	(4.658.767.895)
Doan Van Tuan	268.100.000	-	268.100.000	-
Other receivables	276.474.831	-	1.840.470	-
Advances	923.401.028	-	888.183.023	-
Nguyen Thi Thu Huong	520.000.000	-	520.000.000	-
Other entities	403.401.028	-	368.183.023	-
Total	76.688.118.685	(13.939.473.950)	58.105.769.638	(10.445.398.028)

(1) Receivables from BB Investment and Development One-Member Limited Liability Company and DB Investment and Development One-Member Limited Liability Company in respect of the transfer of capital contributions in Comaland Investment and Development Joint Stock Company, which Cotana Group Joint Stock Company had entrusted individuals to invest and transfer capital contributions in Comaland Investment and Development Joint Stock Company. As at September 30, 2026, the Company had not yet recovered the proceeds from the transfer of these capital contributions to repay the individual investors who had entrusted the investments.

(2) This represents the capital contribution to Kieu Le Construction Joint Stock Company for implementation of the Kieu Le residential project under Investment Cooperation Contract No. 113/2018/HĐHT/Kieule - Cotana dated April 20, 2018.

(3) Other receivables from Bemes Production and Import-Export Joint Stock Company represent amounts paid by the Company on behalf of Bemes Production and Import-Export Joint Stock Company for land rental under Business Cooperation Contract No. 10/HĐHTKD/Cotana-Bemes dated March 19, 2013, as the Company has not yet completed the procedures for transferring the investor obligations, together with responsibility for fulfilling land-related financial obligations in respect of the VP5 land lot, to Bemes Production and Import-Export Joint Stock Company.

c) Other receivables – related parties: *Details are presented in Note VIII.2.*

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

6. Bad Debts	September 30, 2026		January 1, 2026	
	Historical value	Recoverable value	Historical value	Recoverable value
Total value of receivables and loans that are overdue or not yet due but considered doubtful of recovery				
<i>Trade receivables</i>				
Housing and Urban Development Investment Corporation – One	720.914.571	-	720.914.571	-
Hoa Lac – Hoa Binh National Highway 6 BOT	1.322.719.462	-	1.322.719.462	-
Saigon – Hanoi Investment JSC	569.413.877	-	1.938.703.877	500.000.000
<i>Other receivables</i>				
Cotana Group JSC Branch	5.786.630.133	-	5.786.630.133	-
BEMES Production and Import-Export JSC	8.152.843.817	-	4.658.767.895	-
Total	16.552.521.860	-	14.427.735.938	500.000.000

7. Inventories

Unit: VND

	September 30, 2026		January 1, 2026	
	Value	Provision	Value	Provision
Goods	11.235.585.367	-	10.554.896.385	-
Work-in-progress (*)	28.057.184.004	-	16.013.310.776	-
Total	39.292.769.371	-	26.568.207.161	-

(*) Work-in-progress as at September 30, 2026 includes construction costs incurred for Block XH4; construction of the underground section up to elevation 0.00 (including piles, foundations, walls and floor beams of the first floor) of Block XH1 under the OXH1 social housing – high-rise apartment project; construction of the BT3 sample villa – Laurel Villas; construction of Unit NP-04 – Central Residential Area (including underground works, structural works, finishing works, MEP works and equipment installation) under the Ecogarden Hue project; and the Ha Giang–Tuyen Quang Expressway project, for which the Company acts as the construction contractor.

8. Prepaid expenses	September 30, 2026	January 1, 2026
	VND	VND
a) Short-term	28.415.044	42.049.528
Prepaid expenses	28.415.044	42.049.528
b) Long-term	898.947.235	1.623.270.935
Tools and instruments issued for use, awaiting allocation	33.797.712	59.850.465
Fire prevention and fighting system installation costs	42.009.065	148.013.952
Office building renovation and repair costs	303.766.609	627.853.426
Renovation and repair at Ngoc Liep Complex	171.110.622	230.341.221
Office rental expenses	341.280.000	546.048.000
Other prepaid expenses	6.983.227	11.163.871
Total	927.362.279	1.665.320.463

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENT

For the accounting period from January 1, 2026 to September 30, 2026

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

9. Increase and decrease in tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation	Management equipment and	Other fixed assets	Total
Unit: VND						
Historical cost						
Balance as at January 1, 2026	41.727.811.460	5.026.002.926	8.280.310.767	1.366.159.422	1.289.000.000	57.689.284.575
Purchase during the period	-	-	-	31.898.149	-	31.898.149
Disposal, liquidation	-	-	(579.365.455)	-	-	(579.365.455)
Balance as at September 30, 2026	41.727.811.460	5.026.002.926	7.700.945.312	1.398.057.571	1.289.000.000	57.141.817.269
Accumulated depreciation						
Balance as at January 1, 2026	17.213.114.656	4.345.502.926	8.280.310.767	1.361.494.670	1.289.000.000	32.489.423.019
Depreciation for the period	918.168.833	85.285.714	-	4.664.752	-	1.008.119.299
Disposal, liquidation	-	-	(579.365.455)	-	-	(579.365.455)
Balance as at September 30, 2026	18.131.283.489	4.430.788.640	7.700.945.312	1.366.159.422	1.289.000.000	32.918.176.863
Net book value						
As at January 1, 2026	24.514.696.804	680.500.000	-	4.664.752	-	25.199.861.556
As at September 30, 2026	23.596.527.971	595.214.286	-	31.898.149	-	24.223.640.406

- The carrying amount of tangible fixed assets pledged or mortgaged as security for borrowings as at September 30, 2026 was VND 0 (as at December 31, 2025: VND

21.950.949.907)

- The historical cost of fixed assets that were fully depreciated but remained in use as at September 30, 2026 was VND 14.586.107.661 (as at December 31, 2025: VND 14.997.836.753).

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

10. Increases and decreases in intangible fixed assets	Unit: VND		
	Land use rights	Management software	Total
Cost			
Balance as at January 1, 2026	3.153.499.999	143.968.990	3.297.468.989
Balance as at September 30, 2026	3.153.499.999	143.968.990	3.297.468.989
Net Book Value			
Balance as at January 1, 2026	-	143.968.990	143.968.990
Depreciation for the period	-	-	-
Balance as at September 30, 2026	-	143.968.990	143.968.990
Net Book Value			
As at January 1, 2026	3.153.499.999	-	3.153.499.999
As at September 30, 2026	3.153.499.999	-	3.153.499.999
- The net book value of tangible fixed assets pledged or mortgaged as collateral for loans: VND 0.			
- The original cost of fully depreciated tangible fixed assets still in use as at period-end: VND 143.968.990.			

11. Trade payables	September 30, 2026		January 1, 2026	
	Value	Amount available for repayment	Value	Amount available for repayment
a) Short term				
Cotana Infrastructure Construction Joint Stock	4.820.030.618	4.820.030.618	4.820.030.618	4.820.030.618
Vietnam Construction and Import-Export Joint Stock Corporation (Vinaconex)	5.193.269.788	5.193.269.788	5.193.269.788	5.193.269.788
Cotana Green Architecture and Landscape Joint Stock	117.233.731	117.233.731	117.233.731	117.233.731
Do Thanh Aluminium Joint Stock Company	275.903.961	275.903.961	2.355.019.995	2.355.019.995
Vietnam Investment Consulting and	528.615.494	528.615.494	3.243.385.301	3.243.385.301
Other entities	14.815.341.107	14.815.341.107	22.307.782.732	22.307.782.732
Total	25.750.394.699	25.750.394.699	38.036.722.165	38.036.722.165

b) Payables to related parties: Details are presented in Note VIII.2.

12. Advances from customers	September 30, 2026	January 1, 2026
	VND	VND
Short-term		
Other entities	545.817.633	111.933.832
Total	545.817.633	111.933.832

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***13. Taxes and other payables to the State Budget**

	January 1, 2026	Amount payable for the year	Amount paid during the year	VND September 30, 2026
a) Payables				
Output VAT	664.231.431	748.440.291	1.007.255.198	405.416.524
Personal income tax	376.707.278	637.567.282	910.348.281	103.926.279
Corporate income tax	2.033.179.593	2.158.680.208	2.452.540.772	1.739.319.029
Other taxes	-	1.770.472.021	1.238.360.287	532.111.734
Fees, charges and other	-	-	-	-
Total	3.074.118.302	5.315.159.802	5.608.504.538	2.780.773.566
b) Receivables				
Land and housing tax, land rental charges	75.964.054	75.964.054	-	-
Total	75.964.054	75.964.054	-	-

14. Accrued expenses

	September 30, 2026 VND	January 1, 2026 VND
Short-term		
Accrued cost of completed construction volume	-	458.440.000
Accrued interest expense	-	2.923.333
Other accrued expenses	128.162.640	74.569.560
Total	128.162.640	535.932.893

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

15. Other payables	September 30, 2026	January 1, 2026
	VND	VND
a) Short-term	32.759.801.159	34.677.539.812
Labour union fees	140.051.923	99.501.120
Outstanding balance of Account 141	174.768.917	2.184.678.197
<i>Thanh Nam Wood and Furniture Enterprise</i>	<i>142.284.282</i>	<i>2.160.642.381</i>
<i>Other entities</i>	<i>32.484.635</i>	<i>24.035.816</i>
Other payables	32.414.980.319	32.363.360.495
<i>Pham Manh Long (1)</i>	<i>25.804.500.000</i>	<i>25.804.500.000</i>
<i>Le Thi Van Anh (1)</i>	<i>5.983.500.000</i>	<i>5.983.500.000</i>
<i>Other entities</i>	<i>626.980.319</i>	<i>575.360.495</i>
Deposits received	30.000.000	30.000.000
b) Long-term	2.486.910.712	2.486.910.712
Dao Ngoc Thanh (2)	2.486.910.712	2.486.910.712
Total	35.246.711.871	37.164.450.524

(1) Represents amounts payable to individuals in respect of the transfer of shares in Comaland Investment and Real Estate Development Joint Stock Company, in which such individuals had entrusted Cotana Group Joint Stock Company with making capital contributions and transferring capital contributions on their behalf.

(2) Represents amounts payable from the sale of shares in Hudland Real Estate Investment and Development Joint Stock Company, which Mr. Dao Ngoc Thanh had entrusted the Company to invest in, as well as investments in the Company's projects.

b) Other payables – related parties: Details are presented in Note VIII.2.

16. Unearned revenue	September 30, 2026	January 1, 2026
	VND	VND
a) Short-term	904.797.682	1.396.734.770
Prepaid office rent	904.797.682	1.396.734.770
b) Long-term	18.159.123.266	18.159.123.266
Prepaid office rent	18.159.123.266	18.159.123.266
<i>Vu Hoang Chemical and Environmental Technology Co., Ltd.</i>	<i>4.596.839.980</i>	<i>4.596.839.980</i>
<i>Cotana Construction Consulting Joint Stock Company</i>	<i>1.592.151.367</i>	<i>1.592.151.367</i>
<i>Thanh Nam Import-Export and Investment Joint Stock Company</i>	<i>3.244.302.637</i>	<i>3.244.302.637</i>
<i>Do Van Binh</i>	<i>2.670.857.495</i>	<i>2.670.857.495</i>
<i>ICC BIG Construction Investment Joint Stock Company</i>	<i>2.231.632.735</i>	<i>2.231.632.735</i>
<i>Other entities</i>	<i>3.823.339.052</i>	<i>3.823.339.052</i>
Total	19.063.920.948	19.555.858.036

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENT
For the accounting period from January 1, 2026 to September 30, 2026

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

17. Loans and obligations under finance lease

	September 30, 2026		During the Period		January 1, 2026	
	Value	The amount capable of being	Increase	Decrease	Value	The amount capable of being
a) Short-term loan	-	-	-	3.005.320.062	3.005.320.062	3.005.320.062
Short-term bank loan	-	-	-	3.005.320.062	3.005.320.062	3.005.320.062
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Hanoi Branch	-	-	-	3.005.320.062	3.005.320.062	3.005.320.062
Total	-	-	-	3.005.320.062	3.005.320.062	3.005.320.062

Unit: VND

CÔNG TY CP TẬP ĐOÀN COTANA

Địa chỉ: Lô CC5A Bán đảo Linh Đàm, phường Hoàng Liệt, TP. Hà Nội, Việt Nam

INTERIM SEPARATE FINANCIAL STATEMENT

For the accounting period from January 1, 2026 to September 30, 2026

Form No. B09a - DN

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

19. Vốn chủ sở hữu

Unit: VND

a) Bảng đối chiếu biến động của vốn chủ sở hữu

Items	Owner's equity	Capital surplus	Investment and development fund	Retained earnings after tax	Total
Balance as at January 01, 2025	374.089.820.000	509.724.891	31.043.789.307	94.802.131.737	500.445.465.935
Increase in capital during the previous year	37.402.820.000	-	-	-	37.402.820.000
Dividend payment in shares	-	-	-	30.654.868.860	30.654.868.860
Allocation to funds	-	-	-	(37.402.820.000)	(37.402.820.000)
Balance as at January 1, 2026	411.492.640.000	509.724.891	37.023.101.829	76.095.555.553	525.121.022.273
Dividend payment in the form of shares	41.143.180.000	-	-	(41.143.180.000)	-
Profit for the year	-	-	-	25.884.438.745	25.884.438.745
Appropriation to funds (*)	-	-	3.065.486.886	(3.065.486.886)	-
Appropriation to the bonus and welfare fund (*)	-	-	-	(3.065.486.886)	(3.065.486.886)
Balance as at September 30, 2026	452.635.820.000	509.724.891	40.088.588.715	54.705.840.526	547.939.974.132

(*) Profit distribution plan according to the 2026 Annual General Meeting of Shareholders Resolution No. 01-2026/NQ-ĐHĐCĐ dated April 24, 2026 of Cotana Group Joint Stock Company

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

b) Details of owners' contributed capital

	September 30, 2026 VND	January 1, 2026 VND
Huynh Thi Mai Dung	46.473.700.000	42.248.820.000
Dao Ngoc Thanh	133.130.990.000	121.028.170.000
Dao Thu Thuy	23.637.880.000	21.488.980.000
Other shareholders	249.393.250.000	226.726.670.000
Total	452.635.820.000	411.492.640.000

c) Transactions related to capital with owners and distribution of dividends and profits

	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
Contributed capital	411.492.640.000	374.089.820.000
Capital contribution at the beginning of the year	411.492.640.000	374.089.820.000
Increase in capital contribution during the period	41.143.180.000	37.402.820.000
Decrease in capital contribution during the year	-	-
Capital contribution at the end of the year	452.635.820.000	411.492.640.000
Dividends and profits distributed	41.143.180.000	37.402.820.000

d) Shares

	September 30, 2026 Shares	January 1, 2026 Shares
Number of shares registered for issuance	45.263.582	41.149.264
Number of shares sold to the public	45.263.582	41.149.264
- Ordinary shares	45.263.582	41.149.264
- Preference shares (classified as equity)	-	-
Number of shares outstanding	45.263.582	41.149.264
- Ordinary shares	45.263.582	41.149.264
- Preference shares (classified as equity)	-	-
Par value of shares outstanding: VND 10,000 per share		

e) The Company's funds

Unit: VND

Items	January 1, 2026	Increase incurred during	Decrease incurred during the period	September 30, 2026
Development investment fund	37.023.101.829	3.065.486.886	-	40.088.588.715
Total	37.023.101.829	3.065.486.886	-	40.088.588.715

*** Purpose of appropriation and use of the Company's funds**

- The Company's development investment fund is used to expand the scale of production and business or to invest in the Company's in-depth development, in accordance with the provisions of the Company's Charter.

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

19. Off-Balance Sheet Items

	September 30, 2026	January 1, 2026
Foreign currencies:		
USD	540,35	546,95
VI. Supplementary information for the items presented in Separate income statement		
1. Revenue from sales of goods and provision of services	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
a) Revenue		
Revenue from construction contracts	80.265.137.349	76.609.344.359
Revenues from rendering of services	5.851.708.059	5.143.808.990
Total	86.116.845.408	81.753.153.349
b) Revenue from related parties: Details are presented in Note VIII.2.		
2. Cost of goods sold	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
Cost of construction contracts	68.959.393.542	69.308.764.183
Cost of services rendered	4.321.941.888	4.654.754.115
Total	73.281.335.430	73.963.518.298
3. Financial income	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
Financial income		
Interest income from deposits and loans	2.666.679.502	354.757.311
Dividends and distributed profits	21.135.418.950	27.640.326.000
Foreign exchange gains from revaluation	-	
Total	23.802.098.452	27.995.083.311
4. Financial expenses	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
a) Financial expenses		
Interest on borrowings	108.441.146	1.953.389.982
Reversal of provision for impairment of financial investments	(108.808.654)	(439.675.234)
Total	(367.508)	1.513.714.748

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***5. Other income**

	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
Income from disposal of tools and instruments	-	669.552.000
Income from disposal of fixed assets	90.909.091	763.465.860
Other income from contributed assets	-	400.000.000
Total	90.909.091	1.833.017.860

6. Other expenses

	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
Tax penalty expenses	24.147.166	213.907.874
Other expenses	-	200
Total	24.147.166	213.908.074

7. General and administrative expenses

	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
<i>General and administrative expenses incurred during the year</i>	8.661.618.910	7.650.909.231
Management staff expenses	2.207.376.314	2.992.297.543
Administrative materials expenses	-	1.901.270
Tools and supplies expenses	18.884.484	28.201.040
Depreciation of fixed assets	415.351.053	797.667.570
Purchased services expenses	339.689.310	327.247.545
Other cash expenses	5.680.317.749	3.503.594.263
Total	8.661.618.910	7.650.909.231

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***8. Production and business costs by nature**

	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
	VND	VND
Raw materials and supplies costs	29.300.529.530	33.180.609.470
Labour costs	24.105.270.175	10.910.390.647
Depreciation of fixed assets	1.008.119.299	849.340.633
Purchased services costs	3.691.106.223	8.666.242.264
Other cash expenses	6.802.209.508	3.219.358.812
Total	64.907.234.735	56.825.941.826

9. Current corporate income tax expense

	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
	VND	VND
Ordinary Business Activities		
Accounting profit before corporate income tax	28.043.118.953	28.239.204.169
<i>Income exempt from corporate income tax</i>	<i>21.135.418.950</i>	<i>27.640.326.000</i>
Non-deductible expenses for corporate income tax calculation	3.885.701.037	3.053.099.757
Other adjustments (if any)	-	-
Loss carried forward and offset against profits of operations	-	-
Taxable income for corporate income tax	10.793.401.040	3.651.977.926
Current corporate income tax rate	20%	20%
Current corporate income tax expense on taxable income from normal business operations	2.158.680.208	730.395.585
Adjustment of corporate income tax expense of prior years to current corporate income tax expense (2)	-	363.839.201
Total current corporate income tax expense	2.158.680.208	1.094.234.786

10. Basic earnings per share

Basic earnings per share are not presented in these separate financial statements but are presented in the consolidated financial statements for the accounting period from January 1, 2026 to September 30, 2026 of Cotana Group Joint Stock Company in accordance with the guidance of Vietnamese Accounting Standard No. 30 – Basic Earnings per Share.

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)***VII. Supplementary information for the items presented in Separate cash flow statement**

	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
	VND	VND
2. Cash proceeds from borrowings during the year		
- Cash received from borrowings under standard loan agreements	-	35.555.932.417
3. Cash repayments of principal during the year		
- Principal repayments under standard loan agreements	3.005.320.062	91.057.279.852

VIII. Other information**1. Transactions and balances with related parties**

The related parties of the Company include key management personnel, individuals related to key management personnel and other related parties.

a) List of related parties**Related party****Relationship**

Cotana Infrastructure Construction Joint Stock Company	Subsidiary
Cotana Construction Consulting Joint Stock Company	Subsidiary
Cotana Capital Real Estate Investment and Development Joint Stock Company	Subsidiary
Cotana Investment and Trading Consultancy Joint Stock Company	Subsidiary
Cotana Ecolife Urban Joint Stock Company	Subsidiary
BMS Thanh Nam Company Limited	Associate
Cotana Green Architecture and Landscape JSC	Associate
Green Garden Urban Services Joint Stock Company	Associate
Cotana Construction JSC	Associate
Branch of Cotana Group Joint Stock Company	Branch
Asia - Pacific Securities Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
IDJ Vietnam Investment Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Apec Group Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Asia - Pacific Investment Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Cotana Kieu Le Joint Stock Company	Organization related to Ms. Dinh Thi Minh Hang
Ecopark Group Joint Stock Company	Organization related to Mr. Bui Tien Hung
Vinaconex Construction Consulting Joint Stock Company	Organization related to Ms. Nguyen Thi Thu Huong
Green Garden Urban Services Joint Stock Company	Organization related to Ms. Nguyen Thi Thu Huong
Mr. Dao Ngoc Thanh	Chairman of the Board of Directors, Major shareholder

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)*

Ms. Dao Thu Thuy	Member of the Board of Directors
Ms. Dinh Thi Minh Hang	Member of the Board of Directors
Mr. Bui Tien Hung	Member of the Board of Directors
Mr. Nguyen Duc Quan	Member of the Board of Directors
Mr. Le Van Thanh	General Director
Ms. Nguyen Thi Thu Huong	Deputy General Director
Mr. Nguyen Ngoc Tien	Deputy General Director
Mr. Pham Van Hau	Deputy General Director
Mr. Tran Trong Dai	Chief Accountant
Ms. Nguyen Hai Yen	Head of the Board of Supervisors
Mr. Le Van Dang	Member of the Board of Supervisors
Mr. Dao Hong Son	Member of the Board of Supervisors
Mrs. Dang Thu Vinh	Related party of Mr. Dao Ngoc Thanh

b) The Company had the following major transactions with related parties during the period:

	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
	VND	VND
Revenue		
Cotana Construction Joint Stock Company	170.878.019	165.666.726
Cotana Construction Consulting Joint Stock Company	302.159.611	304.510.207
Cotana Investment and Trading Consultancy Joint Stock Company	70.001.534	60.131.026
Cotana Capital Real Estate Investment and Development Joint Stock C	2.822.597.031	1.501.843.076
Cotana Infrastructure Construction Joint Stock Company	89.939.139	83.366.625
BMS Thanh Nam Company Limited	101.765.130	129.988.064
Cotana Green Landscape Architecture Joint Stock Company	-	111.766.809
Green Garden Urban Services Joint Stock Company	27.126.432	13.497.118
Purchases		
Cotana Investment and Trading Consultancy Joint Stock Company	9.790.819.821	18.171.830.528
Cotana Infrastructure Construction Joint Stock Company	-	1.106.302.595
Cotana Capital Real Estate Investment and Development Joint Stock C	9.044.149	28.134.471
Green Garden Urban Services Joint Stock Company	4.850.247.786	1.337.717.532
Cotana Construction Joint Stock Company	151.636.651	-
Dividends and profit distributions		
Cotana Capital Real Estate Investment and Development Joint Stock C	17.973.318.600	27.232.301.000
Cotana Construction Consulting Joint Stock Company	1.632.100.000	408.025.000
Cotana Investment and Trading Consultancy Joint Stock Company	1.530.000.000	-

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

c) Số dư với các bên liên quan	September 30, 2026	January 1, 2026
	VND	VND
Trade receivables		
Cotana Construction Consulting Joint Stock Company	24.151.479	23.285.782
Mr. Dao Ngoc Thanh	2.500.000.000	2.500.000.000
Ms. Dao Thu Thuy	2.641.331.844	2.641.331.844
Cotana Investment and Trading Consultancy Joint Stock Company	1.039.194.694	1.039.194.694
Cotana Construction Joint Stock Company	18.653.851	28.017.975
Cotana Green Landscape Architecture Joint Stock Company	1.211.197.742	1.864.936.521
Ecopark Group Joint Stock Company	7.437.678.365	13.589.575.765
Cotana Capital Real Estate Investment and Development Joint Stock C	8.377.036.107	8.861.966.115
Cotana Infrastructure Construction Joint Stock Company	27.924.234	-
Trade payables		
Cotana Infrastructure Construction Joint Stock Company	4.820.030.618	4.820.030.618
Cotana Investment and Trading Consultancy Joint Stock Company	1.475.942.144	1.589.634.552
Cotana Construction Joint Stock Company	841	25.650.841
Cotana Green Landscape Architecture Joint Stock Company	117.233.731	117.233.731
BMS Thanh Nam Company Limited	281.145.803	281.145.803
Cotana Capital Real Estate Investment and Development Joint Stock C	-	1.531.399
Green Garden Urban Services Joint Stock Company	-	261.804.127
Advances from customers		
BMS Thanh Nam Company Limited	3.692.220	3.692.220
Unearned revenue		
Cotana Construction Consulting Joint Stock Company	1.604.990.372	1.643.507.375
Cotana Construction Joint Stock Company	1.024.691.156	1.049.283.737
Cotana Infrastructure Construction Joint Stock Company	635.292.238	650.539.246
Cotana Investment and Trading Consultancy Joint Stock Company	358.377.948	366.978.951
c) Income of key management personnel		
Income of key management personnel during the period is as follows		
	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
	VND	VND
Income of key management personnel		
Income of members of the Board of Directors		
Mrs. Dinh Thi Minh Hang (Salary and remuneration of the Board of D	394.207.691	149.820.000
Mr. Bui Tien Hung	331.207.691	87.620.000
	63.000.000	62.200.000

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

<i>Income of the Board of Management and other management person</i>		<i>771.392.309</i>	<i>286.925.129</i>
Mr. Le Van Thanh	General Director	495.900.000	
Ms. Nguyen Thi Thu Huong	Deputy General Director	22.500.000	103.963.591
Mr. Tran Trong Dai	Chief Accountant	252.992.309	182.961.538
<i>Income of the Board of Supervisors</i>		<i>465.863.493</i>	<i>435.902.989</i>
Ms. Nguyen Hai Yen		219.820.756	140.300.000
Mr. Le Van Dang		-	124.000.000
Mr. Dao Hong Son		246.042.737	171.602.989

3. Comparative information

The figures are derived from the Company's separate financial statements for the financial year ended December 31, 2025, audited by Vietnam Auditing and Valuation Company Limited, the reviewed interim financial statements for the six-month period of 2026, and the Company's unaudited financial statements for the third quarter of 2025. Since January 1, 2026, the Company has adopted Circular No. 99. Accordingly, certain prior-period figures have been reclassified to ensure comparability with the current-period figures, as follows:

	As previously reported	Reclassification	As restated
Items	VND	VND	VND
<i>Separate Interim Statement of Financial Position as at January 1, 2026</i>			
Cash equivalents	40.088.219.178	283.324.065	40.371.543.243
Other short-term receivables	58.389.093.703	(283.324.065)	58.105.769.638
<i>Separate Interim Statement of Cash Flows for the accounting period from January 1, 2025 to September 30, 2025</i>			
Gains/losses from investing and financing activities	(28.147.101.171)	9.185.601	(28.137.915.570)
Interest received, dividends and profits received	27.995.083.311	(9.185.601)	27.985.897.710

Hanoi, October 30, 2026

COTANA GROUP JOINT STOCK COMPANY

Prepared by

Chief Accountant

Legal representative

Vu Anh Quy

Tran Trong Dai

Nguyen Ngoc Tien

(Pursuant to Power of Attorney No. 12/2026/UQ-CNG)