| | |
|---|---|
| **CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS**<br>**COTECCONS CONSTRUCTION JOINT STOCK COMPANY**<br>-------<br>Số/ No.:7394/2026/CV-CTD | **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**<br>**Độc lập - Tự do - Hạnh phúc**<br>**THE SOCIALIST REPUBLIC OF VIETNAM**<br>**Independence - Freedom - Happiness**<br>---------------<br>*TP. Hồ Chí Minh, ngày 24 tháng 09 năm 2026*<br>*Ho Chi Minh city, 24 September 2026* |

# CÔNG BỐ THÔNG TIN ĐỊNH KỲ
# REGULAR INFORMATION DISCLOSURE

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

1. Tên tổ chức/Name of organization: Công ty Cổ phần Xây Dựng Coteccons
   - Mã chứng khoán/ Stock code: CTD
   - Địa chỉ/Address*:* 236/6 Điện Biên Phủ, P. Gia Định, TP. HCM
   - Điện thoại liên hệ/ Tel.: (84) (28) 35142255 - Fax: (84) (28) 35142277
   - E-mail: bodsecretary@coteccons.vn
2. Nội dung thông tin công bố/ Contents of disclosure:
   - Báo cáo tài chính riêng năm tài chính 2026 đã kiểm toán.
     Audited separate financial statements for fiscal year 2026.
   - Báo cáo tài chính hợp nhất năm tài chính 2026 đã kiểm toán.
     Audited consolidated financial statements for fiscal year 2026.
   - Giải trình chênh lệch lợi nhuận sau thuế so với cùng kỳ năm 2025.
     Explanation of the differences in profit after tax compared to the same period in 2025.
   - Báo cáo tình hình sử dụng vốn thu được từ đợt phát hành trái phiếu ra công chúng đã kiểm toán.
     Audited Report on the Use of Proceeds from the Public Bond Offering.
3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 24/09/2026 tại đường dẫn: https://coteccons.vn/investor-relations-vn// This information was published on the company's website on 24 September 2026, as in the link https://www.coteccons.vn/en/investor-relations/.

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

| | |
|---|---|
| ***Tài liệu đính kèm/***<br>***Attached documents:***<br>*- Như mục 2/ As item 2.* | **Đại diện tổ chức**<br>**Organization representative**<br>Người được ủy quyền công bố thông tin<br>Authorized person for information disclosure<br><br>CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS<br>COTECCONS<br>MSDN 0303443233<br><br>**ĐINH THỊ HỒNG THẮM** |

# COTECCONS CONSTRUCTION JOINT STOCK COMPANY

## REPORT ON THE USE OF PROCEEDS
## FROM THE PUBLIC OFFERING OF BONDS
### Up to June 30, 2026
### Audited

## TABLE OF CONTENTS

| CONTENTS | PAGES |
|---|---|

# REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Coteccons Construction Joint Stock Company (hereinafter referred to as the "Company") presents its report together with the Company's Report on the use of proceeds from the public offering of bonds up to 30 June 2026 (hereinafter referred to as the "Report on the use of proceeds").

**Company information**

Coteccons Construction Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Business Registration Certificate ("BRC") No. 4103026111 issued by the Department of Planning and Investment of Ho Chi Minh City on 24 August 2004, which was replaced by Enterprise Registration Certificate ("ERC") No. 0303443233 on 23 August 2010 and the subsequent amended BRCs and ERCs.

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

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

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

**The Board of Directors, Board of Supervisors and Board of Management as at the date of this Report are as follows:**

**The Board of Directors**

| | |
|---|---|
| Mr. Bolat Duisenov | Chairman |
| Mr. Herwig Guido H. Van Hove | Member |
| Mr.Talgat Turumbayev | Member |
| Mr. Vo Hoang Lam | Member |
| Mr. Pham Quang Vu | Member |
| Mr. Tong Van Nga | Independent member |
| Mr. Tan Chin Tiong | Independent member |

**The Board of Supervisors**

| | |
|---|---|
| Mr. Nguy Gia Hoang | Head |
| Mr. Zhaidarzhan Zatayev | Member |
| Mr. Vu Hoang Nam | Member |

**The Board of Management**

| | |
|---|---|
| Mr. Vo Hoang Lam | Deputy General Director |
| Mr. Tran Ngoc Hai | Deputy General Director |
| Mr. Nguyen Chi Thien | Deputy General Director |
| Ms. Nguyen Trinh Thuy Trang | Deputy General Director |

**Legal representative as at the date of this Report are as follows:**

| | |
|---|---|
| Mr. Bolat Duisenov | Chairman of the Board of Directors |
| Mr. Talgat Turumbayev | Chief Corporate Development Officer |

Mr. Nguyen Hong Son – Executive Assistant to the Chief Financial Officer, was authorised by Mr. Bolat Duisenov – Chairman of the Board of Directors, to sign the Company's Report on the use of proceeds from the public offering of bonds up to 30 June 2026 pursuant to the Power of Attorney No. 2569/2026/UQ-CTHĐQT dated 24 April 2026.

Mr. Vo Hoang Lam – Deputy General Director, was authorised by Mr. Bolat Duisenov – Chairman of the Board of Directors, to sign the Report of the board of management pursuant to Power of Attorney No. 82/2026/UQ-CTHĐQT dated 01 January 2026.

# REPORT OF THE BOARD OF MANAGEMENT (continued)

**Auditor**

NVA Auditing Company Limited has audited the Company's Report on the use of proceeds from the public offering of bonds.

**Statement of the responsibilities of the Board of Management for the report on the use of proceeds from the public offering of bonds**

The Board of Management of the Company is responsible for the preparation of the Report on the use of proceeds, which gives a true and fair view of the use of proceeds from the Company's public offering of bonds up to 30 June 2026, in accordance with the basis of preparation of the Report on the use of proceeds set out in Note 2 to the Report on the use of proceeds and in compliance with the relevant applicable regulations.

**On behalf of the Board of Management**

CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS
COTECCONS
MSDN 0303443233

**Vo Hoang Lam**
Deputy General Director
September 24, 2026

NVA AUDIT AND ASSURANCE

**NVA AUDITING COMPANY LIMITED**
196 Vu Tong Phan Street, Binh Trung Ward,
Ho Chi Minh City
Tel: 028 3910 3908
Websile: nva.com.vn

**BUSINESS ADDRESS**
26 Nguyen Huy Tu Street, Tan Dinh Ward,
Ho Chi Minh City
Tel: 028 3910 4881/3820 6881

No: 55-2/KTV

# INDEPENDENT AUDITOR'S REPORT

Report on the use of proceeds from the public offering of bonds up to 30 June 2026

<u>To</u>: **The Board of Directors and the Board of Management**
**Coteccons Construction Joint Stock Company**

We have audited the accompanying Report on the use of proceeds from the public offering of bonds up to 30 June 2026 of Coteccons Construction Joint Stock Company (hereinafter referred to as the "Company"), prepared on 24 September 2026 and set out on pages 6 to 16, which comprises the Report on the use of proceeds from the public offering of bonds up to 30 June 2026 and the Notes to the report on the use of proceeds from the public offering of bonds (collectively referred to as the "Report on the use of proceeds"). The Report on the use of proceeds has been prepared in accordance with the basis of preparation set out in Note 2 to the Report on the use of proceeds.

## The Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of the Report on the use of proceeds in accordance with the basis of preparation as set out in Note 2 to the Report on the use of proceeds and relevant legal regulations, and for such internal control as the Board of Management determines is necessary to enable the preparation and fair presentation of the Report on the use of proceeds that is free from material misstatement, whether due to fraud or error.

## Auditor's Responsibilities

Our responsibility is to express an opinion on the Report on the use of proceeds based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Company's Report on the use of proceeds is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Report on the use of proceeds. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Report on the use of proceeds, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Report on the use of proceeds in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the Report on the use of proceeds.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Auditor's Opinion

In our opinion, the Report on the use of proceeds is prepared, in all material respects, in accordance with the basis of preparation of the Report on the use of proceeds as set out in Note 2 to the Notes to the report on the use of proceeds from the public offering of bonds up to 30 June 2026.

NVA
AUDIT AND ASSURANCE

## Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 2 to the Notes to the Report on the use of proceeds, which describes the basis of preparation applied by the Company in preparing the Report on the use of proceeds. The Report on the use of proceeds has been prepared for the purpose of reporting to the Company's 2026 Annual General Meeting of Shareholders and for the purpose of information disclosure in accordance with applicable laws and regulations. As a result, the Report on the use of proceeds may not be suitable for another purpose.

## Other matter

The independent auditor's report is prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

**NVA Auditing Company Limited**

**Deputy General Director**

CÔNG TY TNHH KIỂM TOÁN NVA

**Nguyen Anh Tuan**
Auditor's Certificate
No: 1559-2023-152-1

Ho Chi Minh City, dated 24 September 2026

**Auditor**

**Le Bao Ngoc**
Auditor's Certificate
No: 3906-2022-152-1

# REPORT ON THE USE OF PROCEEDS
**From the public offering of bonds up to 30 June 2026**

| | |
|---|---|
| **I. Name of the Issuer:** | Coteccons Construction Joint Stock Company<br>Address: 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam.<br>Telephone: (028) 3514 2255 Website: www.coteccons.vn |
| **II. Bonds issued** | |
| 1. Bond name: | Coteccons Bonds Publicly Offered in 2025. |
| 2. Bond code: | CTD126006[1] |
| 3. Type of bonds: | Non-convertible corporate bonds, without warrants and unsecured. |
| 4. Form of bonds: | The bonds are issued in book-entry form. |
| 5. Par value per bond: | 100,000 VND/Bond. |
| 6. Number of bonds offered for sale: | 14,000,000 Bonds. |
| 7. Offering price: | 100% of the par value of the Bonds. |
| 8. Total proceeds raised at par value: | 1,400,000,000,000 VND. |
| 9. Closing date of the offering: | 30 January 2026. |
| 10. Bond term: | 3 years. |
| 11. Maturity date: | 30 January 2029. |
| 12. Bond interest rate: | Fixed interest rate of 9% per annum. |
| 13. Purpose of the offering and use of proceeds: | The Issuer intends to use all proceeds from the offering of the Bonds to supplement working capital for its business operations. Specifically, the proceeds will be used to settle contracts and agreements entered into with suppliers and subcontractors and to pay salaries and bonuses to the Company's employees. |
| 14. Method of issuance: | Public offering through an issuing agent. |
| 15. Issuing agent: | SSI Securities Corporation. |
| 16. Method of payment of principal and interest on the Bonds: | Interest payment: Interest shall be paid in arrears on a semi-annual basis. An Interest Payment Date means a date falling six (6) months and twelve (12) months from the Issue Date in any calendar year during the term of the Bonds, provided that: (i) the first Interest Payment Date shall be the date falling six (6) months from the Issue Date; and (ii) the final Interest Payment Date shall be the Maturity Date or the date of early redemption, if any.<br>Principal payment: Unless the Bonds are redeemed prior to maturity in accordance with the terms and conditions of the Bonds, the principal amount of the Bonds shall be repaid in a lump sum on the Maturity Date.<br>The Issuer, or through the paying agent, shall pay the principal, interest and other amounts accrued but unpaid in respect of the Bonds on the relevant payment date by bank transfer to the account of the Bondholder registered in the bondholder register. |

[1] *From 26 March 2026, the Bond code is CTD126006 pursuant to Official Letter No. 3453/VSDC-ĐKTP.NV dated 26 March 2026 issued by Vietnam Securities Depository and Clearing Corporation (VSDC).*

# REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

17. Bond redemption: The Issuer has the right (but not the obligation) to redeem, in whole or in part, the outstanding Bonds prior to maturity on the dates falling 12 months and 24 months from the Issue Date, provided that such redemption complies with and is in accordance with the applicable laws and regulations and the terms and conditions for early redemption of the Bonds.

    The Issuer is required to redeem the Bonds at the request of the Bondholders if the Issuer breaches any of the terms or commitments set out in the Bond issuance plan.

18. Organisation providing registration, depository, transfer registration and principal and interest payment services, and representing the Bondholders: SSI Securities Corporation.

    From 26 March 2026, VSDC became the new organisation providing registration and depository services pursuant to Official Letter No. 3453/VSDC-ĐKTP.NV dated 26 March 2026 and Service Provision Agreement No. 452/111/2009 dated 16 August 2010 between the service provider, Vietnam Securities Depository and Clearing Corporation (VSDC), and the Company.

19. Legal basis: Resolution No. 01/2025/NQ-DHCD of the General Meeting of Shareholders dated 4 August 2025 of the Company approving the registration and listing of the Bonds publicly offered.

    Resolution No. 26/2025/NQ-HĐQT of the Board of Directors dated 5 December 2025 of the Company approving the Bond issuance plan, the plan for the use of proceeds and the plan for repayment of debt using proceeds from the public offering of Coteccons Bonds in 2025.

    Bond Public Offering Registration Certificate No. 556/GCN-UBCK dated 29 December 2025 issued by the State Securities Commission.

    Other documents relating to the Bond issuance.

20. Composition of Bondholders (Primary Market)

| No. | Category of bondholders | Holding value (VND) | Percentage (%) | Number of bondholders | Percentage (%) |
|---|---|---|---|---|---|
| 1 | Domestic institutional investors | 1,171,144,500,000 | 83.65 | 10 | 71.43 |
| 2 | Foreign institutional investors and economic organisations in which foreign investors hold more than 50% of charter capital | 228,855,500,000 | 16.35 | 4 | 28.57 |
| | **Total** | **1,400,000,000,000** | **100** | **14** | **100** |

# REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

## III. DETAILED REPORT ON THE ACTUAL USE OF PROCEEDS RAISED

### 1. Use of proceeds in accordance with the issuance plan

Pursuant to the public offering plan approved by the Board of Directors under Resolution No. 26/2025/NQ-HĐQT dated 05 December 2025, the details are as follows:

| Bond code | Number of bonds issued | Par value per bond (VND) | Total issuance value at par value (VND) |
|---|---|---|---|
| CTD126006 | 14,000,000 | 100,000 | 1,400,000,000,000 |

The total proceeds raised from the public offering of bonds amounted to: 1,400,000,000,000 VND.

Purpose of use of proceeds: The proceeds from the public offering of bonds are to be used for the following purposes:

| No. | Purpose of use of proceeds | Amount (VND) | Expected timeline for use of proceeds |
|---|---|---|---|
| 1 | Payment of salaries and bonuses to the Company's employees | 250,000,000,000 | Expected to be used during 2026, in accordance with the Company's salary and bonus payment schedule |
| 2 | Settlement of amounts payable under the contract(s) between the Company and Nhat Nam Joint Stock Company | 600,000,000,000 | Expected to be used during 2026, in accordance with the payment schedule and terms stipulated in the relevant contract(s) |
| 3 | Settlement of amounts payable under the contract(s) between the Company and Unicons Investment Construction Company Limited | 430,000,000,000 | Expected to be used during 2026, in accordance with the payment schedule and terms stipulated in the relevant contract(s) |
| 4 | Settlement of amounts payable under the contract(s) between the Company and Shinryo Vietnam Company Limited | 50,000,000,000 | Expected to be used during 2026, in accordance with the payment schedule and terms stipulated in the relevant contract(s) |
| 5 | Settlement of amounts payable under the contract(s) between the Company and UG M&E (Vietnam) Limited | 10,000,000,000 | Expected to be used during 2026, in accordance with the payment schedule and terms stipulated in the relevant contract(s) |
| 6 | Settlement of amounts payable under the contract(s) between the Company and CTD Materials Company Limited | 60,000,000,000 | Expected to be used during 2026, in accordance with the payment schedule and terms stipulated in the relevant contract(s) |
| | **Total** | **1,400,000,000,000** | |

## REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

**2. Use of proceeds**

**a. Use of proceeds during the period from 30 January 2026 to 30 June 2026 for bond code CTD126006**

| No. | Purpose of use of proceeds | Actual use of proceeds from the bond issuance on a cumulative basis up to 30 January 2026<br>VND | Actual use of proceeds from the bond issuance during the period from 30 January 2026 to 30 June 2026<br>VND | Actual use of proceeds from the bond issuance on a cumulative basis up to 30 June 2026<br>VND |
|---|---|---|---|---|
| 1 | Payment of salaries and bonuses to the Company's employees | 0 | 249,831,170,603 | 249,831,170,603 |
| 2 | Settlement of amounts payable under the contract(s) between the Company and Nhat Nam Joint Stock Company | 0 | 131,446,549,343 | 131,446,549,343 |
| 3 | Settlement of amounts payable under the contract(s) between the Company and Unicons Investment Construction Company Limited | 0 | 366,758,736,412 | 366,758,736,412 |
| 4 | Settlement of amounts payable under the contract(s) between the Company and Shinryo Vietnam Company Limited | 0 | 12,273,792,653 | 12,273,792,653 |
| 5 | Settlement of amounts payable under the contract(s) between the Company and UG M&E (Vietnam) Limited | 0 | 10,000,000,000 | 10,000,000,000 |
| 6 | Settlement of amounts payable under the contract(s) between the Company and CTD Materials Company Limited | 0 | 13,309,517,430 | 13,309,517,430 |
| | **Total** | **0** | **783,619,766,441** | **783,619,766,441** |

# REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

**b. Detailed explanation of cumulative use of proceeds up to 30 June 2026**

Up to 30 June 2026, the Company had used the proceeds raised from the public offering of bonds as follows:

| No. | Purpose of use of proceeds | Issuance plan | | Actual use | |
|---|---|---|---|---|---|
| | | Expected disbursement period | Disbursement amount VND | Time of use | Total amount used VND |
| 1 | **Payment of salaries and bonuses to the Company's employees** | **2026** | **250,000,000,000** | | **249,831,170,603** |
| | | | | February 2026 | 68,341,477,318 |
| | | | | March 2026 | 71,517,429,408 |
| | | | | April 2026 | 74,218,367,617 |
| | | | | May 2026 | 35,753,896,260 |
| 2 | **Settlement of Contract No. 10000601/NT/24/3987 dated 2 January 2025 between the Company and Nhat Nam Joint Stock Company** | **2026** | **600,000,000,000** | | **131,446,549,343** |
| | | | | March 2026 | 55,836,856,639 |
| | | | | April 2026 | 30,677,323,845 |
| | | | | May 2026 | 44,932,368,859 |
| 3 | **Settlement of contracts between the Company and Unicons Investment Construction Company Limited, details as follows:** | | **430,000,000,000** | | **366,758,736,412** |
| 3.1 | - Contract No. CS23-06/TP/23/2034 dated 4 October 2025 | 2026 | 50,000,000,000 | | 50,000,000,000 |
| | | | | February 2026 | 50,000,000,000 |
| 3.2 | - Contract No. C.21.013-01/TP/060 dated 15 September 2021 | 2026 | 50,000,000,000 | | 6,758,736,412 |
| | | | | February 2026 | 6,758,736,412 |
| 3.3 | - Contract No. CS25-20/TP/25/3939 dated 1 August 2025 | 2026 | 100,000,000,000 | | 100,000,000,000 |
| | | | | February 2026 | 100,000,000,000 |
| 3.4 | - Contract No. 0208/2025/MOU/CTD-UNC dated 1 August 2025 | 2026 | 140,000,000,000 | | 140,000,000,000 |
| | | | | March 2026 | 140,000,000,000 |
| 3.5 | - Contract No. 0108/2025/MOU/CTD-UNC dated 1 August 2025 | 2026 | 70,000,000,000 | | 70,000,000,000 |
| | | | | March 2026 | 52,197,066,091 |
| | | | | May 2026 | 17,802,933,909 |
| 3.6 | - Contract No. CN25-39/TP/25/4718 dated 30 August 2025 | 2026 | 20,000,000,000 | | 0 |
| 4 | **Settlement of Contract No. CS24-07/TP/24/1562 dated 20 June 2024 between the Company and Shinryo Vietnam Company Limited** | **2026** | **50,000,000,000** | | **12,273,792,653** |
| | | | | April 2026 | 12,273,792,653 |

## REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

Up to 30 June 2026, the Company had used the proceeds raised from the public offering of bonds as follows (continued)

| No. | Purpose of use of proceeds | Issuance plan | | Actual use | |
|---|---|---|---|---|---|
| | | Expected disbursement period | Disbursement amount VND | Time of use | Total amount used VND |
| 5 | **Settlement of Contract No. CS21-27/TP/24/2859 dated 25 September 2024 between the Company and UG M&E (Vietnam) Limited** | **2026** | **10,000,000,000** | | **10,000,000,000** |
| | | | | March 2026 | 10,000,000,000 |
| 6 | **Settlement of contracts between the Company and CTD Materials Company Limited, as detailed below:** | | **60,000,000,000** | | **13,309,517,430** |
| 6.1 | - Contract No. CS24-27/CC/25/1073 dated 16 April 2025 | 2026 | 20,000,000,000 | | 8,297,782,217 |
| | | | | March 2026 | 8,297,782,217 |
| 6.2 | - Contract No. CS25-09/CC/25/2855 dated 2 July 2025 | 2026 | 10,000,000,000 | | 2,392,186,706 |
| | | | | March 2026 | 1,625,261,492 |
| | | | | May 2026 | 766,925,214 |
| 6.3 | - Contract No. CN24-09/CC/25/758 dated 10 March 2025 | 2026 | 20,000,000,000 | | 1,137,531,600 |
| | | | | March 2026 | 1,137,531,600 |
| 6.4 | - Contract No. CN24-20/CC/25/1294 dated 17 April 2025 | 2026 | 10,000,000,000 | | 1,482,016,907 |
| | | | | March 2026 | 1,482,016,907 |
| | **Total** | | **1,400,000,000,000** | | **783,619,766,441** |

The remaining amount of 616,380,233,559 VND has not yet been fully utilised. The Company is monitoring this amount in its bond proceeds account maintained at Vietnam Technological and Commercial Joint Stock Bank – Ho Chi Minh City Branch.

**Prepared by**

**Phan Hong Thanh**

**Chief Accountant**

**Tran Thi Thanh Van**

**Executive Assistant to the Chief Financial Officer**

CÔNG TY CỔ PHẦN XÂY DỰNG COTECCONS
COTECCONS
MSDN 0303443233

**Nguyen Hong Son**

September 24, 2026

# NOTES TO THE REPORT ON THE USE OF PROCEEDS

**From the public offering of bonds up to 30 June 2026**

## 1. Company information

Coteccons Construction Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Business Registration Certificate ("BRC") No. 4103026111 issued by the Department of Planning and Investment of Ho Chi Minh City on 24 August 2004, which was replaced by Enterprise Registration Certificate ("ERC") No. 0303443233 on 23 August 2010 and the subsequent amended BRCs and ERCs.

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

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

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

As at 30 June 2026, the Company had 20 subsidiaries and 1 branch. General information about the Company's subsidiaries and branch is as follows:

| No. | Company name | Address | Principal activities |
|---|---|---|---|
| 1. | Unicons Investment Construction Company Limited ("Unicons") | No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam | Providing construction services and equipment installation services |
| 2. | Covestcons Company Limited ("Covestcons") | No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam | Providing commission services and trading of real estates |
| 3. | CTD FutureImpact Joint Stock Company ("FutureImpact") | No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam | Providing repair, install, lease and sell machinery, equipment and spare machinery |
| 4. | Solaresco-1 Company Limited ("Solaresco-1") | No. 47 Le Van Thinh Street, Binh Trung Ward, Ho Chi Minh City, Vietnam | Leasing solar water heaters and energy saving equipment |
| 5. | Coteccons Nest Company Limited ("CTD Nest") | No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam | Providing commission services and trading of real estates |
| 6. | CTD Materials Company Limited ("CTD Materials") | No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam | Providing construction service and trading of construction materials |
| 7. | New Playground Company Limited ("SCM") | No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam | Providing activities of amusement parks and theme parks |
| 8. | Coteccons Construction Inc. ("CTD INC") | No. 8 The Green, City of Dover, Kent County, State of Delaware, United States of America | Providing construction services |
| 9. | Sinh Nam Facade Company Limited ("Sinh Nam") | No. 16 Huu Nghi Boulevard, Vietnam-Singapore Industrial Park, Binh Hoa Ward, Ho Chi Minh City, Vietnam | Providing design, construction and installation services for aluminum, glass and metal products |

# NOTES TO THE REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

| No. | Company name | Address | Principal activities |
|---|---|---|---|
| 10. | Sinh Nam Metal Company Limited (Myanmar) ("Sinh Nam Myanmar") | Upper Pansodan Street, Room 301, MI Building, Kandawgyi Yeikmon Housing, Mingalar Taung Nyunt Township, Yangon, Myanmar 11221 | Providing design, construction and installation services for aluminum, glass and metal products |
| 11. | UG M&E (Vietnam) Limited ("UGVN") | No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam | Providing civil and industrial construction services; construction project management consulting services; design and installation services for mechanical and electrical works of construction works and other construction systems |
| 12. | Coteccons Construction LLC ("CTD Saudi") | Ground Floor, Floors 1 & 2, Building S4, Roshn Business Front, Airport Road, Riyadh, Kingdom of Saudi Arabia | Providing construction services |
| 13. | Coteccons Konstruktion KZ Ltd. ("CTD KZ") | 55/17 Mangilik El Avenue, C3.2, Z05T3D8, Astana, Republic of Kazakhstan | Providing construction services |
| 14. | Coteccons Construction (Cambodia) Co. Ltd. ("CTD Cambodia") | Building No. H548, Street No. 371, Ta Lei, Dangkao District, Phnom Penh, Kingdom of Cambodia | Providing construction services |
| 15. | Coteccons India Construction Private Limited ("CTD India") | Olympia Cyberspace, Floors 1 and 3, No. 21/22 Alandur Road, Guindy Industrial Estate, Chennai, Chennai 600032, Tamil Nadu, Republic of India | Providing construction services |
| 16. | VN Solutions Company limited ("Vsol") | Z06 Street No. 13, Tan Thuan Ward, Ho Chi Minh City, Vietnam | Software production and computer programming |
| 17. | Coteccons Construction Singapore Pte. Ltd. ("CTD Sing") | 36 Robinson Road, #13-01, City House, Singapore 068877 | Providing construction services |
| 18. | "Coteccons KZ" LLP ("KZ LLP") | 151 Mynbaeva Street, Office 140, Bostandyk District, 050000 Almaty, Republic of Kazakhstan | Providing construction services |
| 19. | Coteccons Georgia Construction LLC ("CTD Georgia") | Georgia, Tbilisi, Mtatsminda district, Rustaveli Avenue, N37 | Providing construction services |
| 20. | GEO Foundation Vietnam Company Limited ("GEO") | No. 236/6 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City, Vietnam | Providing construction services |
| 21. | Branch of Coteccons Construction Joint Stock Company in Taiwan ("CTD Taiwan") | 11F, No. 336 Ruiguang Road, Neihu District, Taipei City, Taiwan | Providing construction services |

# NOTES TO THE REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

As at 30 June 2026, the Company had 3 associates. General information about the Company's associates is as follows:

| No. | Company name | Address | Principal activities |
|---|---|---|---|
| 1. | FCC Infrastructure Investment Joint Stock Company | 2nd Floor, CEO Tower, Pham Hung Street, Tu Liem Ward, Hanoi, Vietnam | Civil and industrial constructions services |
| 2. | Quang Trong Commercial Joint Stock Company | No. 427/9 Nguyen An Ninh Street, Tam Thang Ward, Ho Chi Minh City, Vietnam | Real estates and project management services |
| 3. | Hiteccons Investment Joint Stock Company | Hoa Lac Hi-Tech Park, Km 29, Thang Long Boulevard, Hoa Lac Commune, Hanoi, Vietnam | Real estates and construction services |

## 2. Basis for preparation of the report on the use of proceeds from the bond offering

### *2.1 Basis for preparation of the report on the use of proceeds*

The Report on the use of proceeds has been prepared in respect of the use of the proceeds from the public offering of 14,000,000 bonds by the Company, with an aggregate par value of 1,400,000,000,000 VND, details of which are as follows:

| Bond code | Closing date of the offering | Number of bonds issued | Par value per bond (VND) | Total issuance value at par value (VND) |
|---|---|---|---|---|
| CTD126006 | 30/01/2026 | 14,000,000 | 100,000 | 1,400,000,000,000 |

The Report on the use of proceeds has been prepared in accordance with the requirements of Decree No. 155/2020/ND-CP dated 31 December 2020 issued by the Government ("Decree 155") providing detailed regulations for the implementation of certain articles of the Law on Securities; Decree No. 245/2025/ND-CP dated 11 September 2025 issued by the Government amending and supplementing certain articles of Decree 155; Circular No. 118/2020/TT-BTC dated 31 December 2020 issued by the Ministry of Finance ("Circular 118") guiding certain matters relating to public offering and issuance of securities, public tender offers, share buybacks, registration of public companies and cancellation of public company status; Circular No. 115/2025/TT-BTC dated 15 December 2025 issued by the Ministry of Finance amending and supplementing certain articles of Circular 118; and other relevant legal regulations relating to the preparation and presentation of the Report on the use of proceeds from the public offering of bonds.

The Report on the use of proceeds has been prepared based on the actual proceeds received by the Company from the bond offering and the actual amounts disbursed for the implementation of the items, programmes, projects and business activities in accordance with the plan for the use of proceeds from the above-mentioned bond offering. Such proceeds and disbursements form part of the Company's overall cash inflows and cash outflows.

# NOTES TO THE REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

In which:

a. The proceeds received by the Company from the bond offering are recognised as part of the Company's funding sources based on the actual amounts received. Details are as follows:

**Bond code: CTD126006**

Pursuant to the Bond Subscription Agreement between the investor and the Company, the full amount of the bond subscription money was transferred by the investors to the Company's blocked account for receiving bond subscription proceeds opened with Vietnam Technological and Commercial Joint Stock Bank ("Techcombank"), details of which are as follows:

| Investors | Offering price (VND/bond) | Number of bonds offered | Number of bonds allocated | Number of investors allocated bonds | Total proceeds from the offering (VND) |
|---|---|---|---|---|---|
| 1. Domestic institutional investors | 100,000 | 11,711,445 | 11,711,445 | 10 | 1,171,144,500,000 |
| 2. Foreign institutional investors and economic organisations in which foreign investors hold more than 50% of charter capital | 100,000 | 2,288,555 | 2,288,555 | 4 | 228,855,500,000 |
| **Total** | | **14,000,000** | **14,000,000** | **14** | **1,400,000,000,000** |

b. Amounts disbursed from the proceeds raised from the bond offering are recognised based on the actual amounts disbursed for investment activities, production and business activities and other activities in accordance with the approved plan for the bond offering.

### 2.2 *Purpose of the report*

The Report on the use of proceeds has been prepared for the Company's use in reporting to the 2026 Annual General Meeting of Shareholders and for the purpose of making disclosures in accordance with applicable laws and regulations. Accordingly, this Report may not be suitable for any other purpose.

### 2.3 *Reporting period*

The Report on the use of proceeds from the public offering of bonds has been prepared in respect of the use of proceeds during the period from 30 January 2026 to 30 June 2026.

### 2.4 *Presentation currency*

The Report on the use of proceeds from the public offering of bonds is presented in Vietnamese Dong ("VND").

### 2.5 *Bond liabilities outstanding as at 30 June 2026*

| No. | Bond code | Bond liabilities outstanding as at 30 June 2026 VND |
|---|---|---|
| 1 | CTD126006 | 1,400,000,000,000 |

## NOTES TO THE REPORT ON THE USE OF PROCEEDS (continued)
**From the public offering of bonds up to 30 June 2026**

### 3. Events after the reporting period

No material events have occurred after the end of the reporting period that require adjustment to or additional disclosure in the Report on the use of proceeds.

| Prepared by | Chief Accountant | Executive Assistant to the Chief Financial Officer |
|---|---|---|
| **Phan Hong Thanh** | **Tran Thi Thanh Van** | **Nguyen Hong Son** |
| | | September 24, 2026 |