



**BECAMEX INFRASTRUCTURE
DEVELOPMENT JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, 16, July, 2025

DISCLOSURE OF INFORMATION

To: - The State Securities Commission;
- Ho Chi Minh City Stock Exchange.

1. Name of organization: Becamex Infrastructure Development Joint Stock Company

- Stock code: IJC
- Address: No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Vietnam
- Tel. 0274 3848789 E-mail: info@becamexijc.com

2. Spokesman: Trinh Thanh Hung. Position: Chief Executive Officer

3. Information disclosure type: ☒ Periodic ☐ Extraordinary ☐ On demand

4. Content of information disclosure:

Becamex Infrastructure Development Joint Stock Company discloses Parent company financial report Second quarter 2025.

5. This information was published on the Company's website on 16, July, 2025, at the link www.becamexijc.com/Quanhecodong.

We hereby certify that the information disclosed is true and correct and we bear the full responsibility to the law for the disclosed information.

To:

- As above;
- Archives: Office of BOD

Organization representative

Legal representative



TRINH THANH HUNG

Chief Executive Officer

Attached documents:

Parent company financial report Second quarter 2025



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY
No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Viet Nam
Tax code: 3700805566

Form No. B01-DN
(Issued in accordance with the Circular No.
200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

BALANCE SHEET

As of 30 June 2025

Unit: VND

| ITEMS | CODE | Notes | ENDING BALANCE | BEGINNING BALANCE |
|---|------------|-------------|--------------------------|--------------------------|
| A. CURRENT ASSETS | 100 | | 4.450.276.822.925 | 4.410.814.434.675 |
| I. Cash and cash equivalents | 110 | V.01 | 59.537.368.332 | 22.924.106.582 |
| 1. Cash | 111 | | 59.537.368.332 | 12.924.106.582 |
| 2. Cash equivalents | 112 | | - | 10.000.000.000 |
| II. Short-term financial investments | 120 | | | |
| 1. Trading securities | 121 | | - | - |
| 2. Provisions for devaluation of trading securities (*) | 122 | | - | - |
| 3. Held-to-maturity investments | 123 | | - | - |
| III. Receivables | 130 | | 610.448.070.258 | 631.607.726.545 |
| 1. Short-term trade receivables | 131 | V.02a | 571.217.898.926 | 564.252.899.791 |
| 2. Short-term prepayments to suppliers | 132 | V.03 | 2.486.458.695 | 3.810.321.030 |
| 3. Short-term inter-company receivables | 133 | | - | - |
| 4. Receivables according to the progress of construction contract | 134 | | - | - |
| 5. Receivables for short-term loans | 135 | | - | - |
| 6. Other short-term receivables | 136 | V.04a | 39.332.436.533 | 66.133.229.620 |
| 7. Allowance for short-term doubtful debts (*) | 137 | | (2.588.723.896) | (2.588.723.896) |
| 8. Deficit assets for treatment | 139 | | - | - |
| IV. Inventories | 140 | | 3.717.582.204.548 | 3.677.609.626.518 |
| 1. Inventories | 141 | V.06 | 3.717.582.204.548 | 3.677.609.626.518 |
| 2. Allowance for devaluation of inventories (*) | 149 | | - | - |
| V. Other current assets | 150 | | 62.709.179.787 | 78.672.975.030 |
| 1. Short-term prepaid expenses | 151 | V.07a | 241.756.969 | 1.516.415.905 |
| 2. Deductible VAT | 152 | | 60.053.422.914 | 77.156.559.125 |
| 3. Taxes and other receivables from the State | 153 | | 2.413.999.904 | - |
| 4. Trading Government bonds | 154 | | - | - |
| 5. Other current assets | 155 | | - | - |
| B. NON-CURRENT ASSETS | 200 | | 3.230.352.645.678 | 3.238.011.089.503 |
| I. Long-term receivables | 210 | | 743.030.155.581 | 774.219.111.768 |
| 1. Long-term trade receivables | 211 | V.02b | 268.691.793.620 | 299.880.749.807 |
| 2. Long-term prepayments to suppliers | 212 | | - | - |
| 3. Working capital in affiliates | 213 | | - | - |
| 4. Long-term inter-company receivables | 214 | | - | - |
| 5. Receivables for long-term loans | 215 | | - | - |
| 6. Other long-term receivables | 216 | V.04b | 474.338.361.961 | 474.338.361.961 |
| 7. Allowance for long-term doubtful debts (*) | 219 | | - | - |
| II. Fixed assets | 220 | | 516.028.219.453 | 529.518.433.162 |
| 1. Tangible fixed assets | 221 | V.08 | 504.403.984.021 | 517.553.181.208 |
| - Historical cost | 222 | | 1.149.446.697.127 | 1.137.814.216.359 |
| - Accumulated depreciation (*) | 223 | | (645.042.713.106) | (620.261.035.151) |
| 2. Financial leased assets | 224 | | | |
| - Historical cost | 225 | | - | - |
| - Accumulated depreciation (*) | 226 | | - | - |
| 3. Intangible fixed assets | 227 | V.09 | 11.624.235.432 | 11.965.251.954 |
| - Initial cost | 228 | | 25.261.324.662 | 24.376.324.662 |

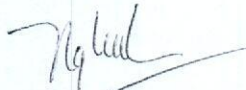


| ITEMS | CODE | Notes | ENDING BALANCE | BEGINNING BALANCE |
|--|------------|-------------|--------------------------|--------------------------|
| - Accumulated amortization (*) | 229 | | (13.637.089.230) | (12.411.072.708) |
| III. Investment property | 230 | V.10 | 509.424.878.100 | 514.518.114.492 |
| - Historical cost | 231 | | 540.299.639.700 | 540.299.639.700 |
| - Accumulated depreciation (*) | 232 | | (30.874.761.600) | (25.781.525.208) |
| IV. Non-current assets in process | 240 | | 670.936.873.053 | 642.559.160.164 |
| 1. Long-term work in process | 241 | V.11 | 669.983.103.053 | 642.375.160.164 |
| 2. Construction-in-progress | 242 | V.12 | 953.770.000 | 184.000.000 |
| V. Long-term financial investments | 250 | | 767.542.481.005 | 747.542.481.005 |
| 1. Investments in subsidiaries | 251 | V.13 | 36.377.481.005 | 36.377.481.005 |
| 2. Investments in associates, joint ventures | 252 | V.13 | 704.165.000.000 | 684.165.000.000 |
| 3. Investments in other entities | 253 | V.13 | 27.000.000.000 | 27.000.000.000 |
| 4. Provisions for devaluation of long-term financial investments (*) | 254 | | - | - |
| 5. Held-to-maturity investments | 255 | | - | - |
| VI. Other non-current assets | 260 | | 23.390.038.486 | 29.653.788.912 |
| 1. Long-term prepaid expenses | 261 | V.07b | 23.390.038.486 | 29.653.788.912 |
| 2. Deferred income tax assets | 262 | | - | - |
| 3. Long-term components and spare parts | 263 | | - | - |
| 4. Other non-current assets | 268 | | - | - |
| TOTAL ASSETS (270 = 100 + 200) | 270 | | 7.680.629.468.603 | 7.648.825.524.178 |
| C. LIABILITIES | 300 | | 2.570.667.541.805 | 2.629.395.411.327 |
| I. Current liabilities | 310 | | 1.983.927.283.359 | 2.039.623.635.735 |
| 1. Short-term trade payables | 311 | V.14a | 703.634.165.298 | 682.027.338.731 |
| 2. Short-term advances from customers | 312 | V.15 | 11.040.923.835 | 6.071.665.473 |
| 3. Taxes and other obligations to the State Budget | 313 | V.16 | 26.131.802.067 | 22.425.206.712 |
| 4. Payables to employees | 314 | V.17 | 2.430.582.950 | 2.390.149.780 |
| 5. Short-term accrued expenses | 315 | V.18 | 249.213.141.056 | 278.385.236.875 |
| 6. Short-term inter-company payables | 316 | | - | - |
| 7. Payables according to the progress of construction contracts | 317 | | - | - |
| 8. Short-term unearned revenue | 318 | | - | - |
| 9. Other short-term payables | 319 | V.20a | 345.122.112.856 | 348.449.280.343 |
| 10. Short-term borrowings and financial leases | 320 | V.21a,V.21b | 595.712.374.966 | 651.366.826.138 |
| 11. Provisions for short-term payables | 321 | | - | - |
| 12. Bonus and welfare funds | 322 | V.22 | 50.642.180.331 | 48.507.931.683 |
| 13. Price stabilization fund | 323 | | - | - |
| 14. Trading Government bonds | 324 | | - | - |
| II. Non-current liabilities | 330 | | 586.740.258.446 | 589.771.775.592 |
| 1. Long-term trade payables | 331 | V.14b | 9.419.371.200 | 18.838.742.400 |
| 2. Long-term advances from customers | 332 | | - | - |
| 3. Long-term accrued expenses | 333 | | - | - |
| 4. Inter-company payables for working capital | 334 | | - | - |
| 5. Long-term inter-company payables | 335 | | - | - |
| 6. Long-term unearned revenue | 336 | V.19 | 45.630.975.246 | 11.904.073.192 |
| 7. Other long-term payables | 337 | V.20b | 12.248.000.000 | 12.248.000.000 |
| 8. Long-term borrowings and financial leases | 338 | V.21c | 519.441.912.000 | 546.780.960.000 |
| 9. Convertible bonds | 339 | | - | - |
| 10. Preferred shares | 340 | | - | - |
| 11. Deferred income tax liability | 341 | | - | - |
| 12. Provisions for long-term payables | 342 | | - | - |
| 13. Science and technology development fund | 343 | | - | - |




| ITEMS | CODE | Notes | ENDING BALANCE | BEGINNING BALANCE |
|---|------------|-------------|--------------------------|--------------------------|
| D. OWNER'S EQUITY | 400 | | 5.109.961.692.798 | 5.019.430.112.851 |
| I. Owner's equity | 410 | V.23 | 5.109.961.692.798 | 5.019.430.112.851 |
| 1. Owner's capital | 411 | | 3.777.483.840.000 | 3.777.483.840.000 |
| - Ordinary shares carrying voting rights | 411A | | 3.777.483.840.000 | 3.777.483.840.000 |
| - Preferred shares | 411B | | - | - |
| 2. Share premiums | 412 | | 211.326.226.000 | 211.326.226.000 |
| 3. Bond conversion options | 413 | | - | - |
| 4. Other sources of capital | 414 | | - | - |
| 5. Treasury stocks (*) | 415 | | - | - |
| 6. Differences on asset revaluation | 416 | | - | - |
| 7. Foreign exchange differences | 417 | | - | - |
| 8. Investment and development fund | 418 | | 753.300.181.462 | 704.578.470.202 |
| 9. Business arrangement supporting fund | 419 | | - | - |
| 10. Other funds | 420 | | - | - |
| 11. Retained earnings | 421 | | 367.851.445.336 | 326.041.576.649 |
| - Retained earnings accumulated to the end of the previous period | 421A | | 265.139.437.574 | 326.041.576.649 |
| - Retained earnings of the current period | 421B | | 102.712.007.762 | - |
| 12. Construction investment fund | 422 | | - | - |
| II. Other sources and funds | 430 | | - | - |
| 1. Sources of expenditure | 431 | | - | - |
| 2. Fund to form fixed assets | 432 | | - | - |
| TOTAL OWNER'S EQUITY AND LIABILITIES (440 = 300 + 400) | 440 | | 7.680.629.468.603 | 7.648.825.524.178 |

Preparer


Luong Thi Ngoc Trinh

Chief Accountant


Bui Thi Thuy

Date: 15 July 2025
Chief Executive Officer
CÔNG TY CỔ PHẦN
PHÁT TRIỂN HÀ TĂNG
KỸ THUẬT
TP. THỦ DẦU MỘT, BÌNH DƯƠNG

Trịnh Thanh Hưng



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY
No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Viet Nam
Tax code: 3700805566

Form No. B02-DN
(Issued in accordance with the Circular No.
200/2014/TT-BTC
dated 22 December 2014 of the Ministry of
Finance)

INCOME STATEMENT

For the 2th quarter of 2025

Unit: VND

| Items | Code | Note | 2th quarter of 2025 | 2th quarter of 2024 | Accumulated to 2025 | Accumulated to 2024 |
|---|------|------|------------------------|------------------------|------------------------|------------------------|
| 1. Revenue from sales of goods and provisions of services | 01 | VI.1 | 129.962.487.452 | 321.860.308.798 | 226.384.739.159 | 385.048.910.327 |
| 2. Revenue deductions | 02 | VI.2 | 20.688.500.260 | 6.073.906.698 | 26.744.225.140 | 6.073.906.698 |
| 3. Net revenue (10=01-02) | 10 | | 109.273.987.192 | 315.786.402.100 | 199.640.514.019 | 378.975.003.629 |
| 4. Cost of sales | 11 | VI.3 | (14.830.831.878) | 199.241.220.287 | 10.467.239.326 | 205.696.942.103 |
| 5. Gross profit (20=10-11) | 20 | | 124.104.819.070 | 116.545.181.813 | 189.173.274.693 | 173.278.061.526 |
| 6. Financial income | 21 | VI.4 | 1.510.759.320 | 8.852.227.511 | 1.587.914.791 | 8.922.269.305 |
| 7. Financial expenses | 22 | VI.5 | 22.807.403.824 | 18.147.148.913 | 32.063.295.341 | 27.775.752.654 |
| - In which: Loan interest expenses | 23 | | 11.597.719.476 | 18.656.598.913 | 20.853.610.993 | 28.889.652.654 |
| 8. Selling expenses | 24 | VI.6 | 5.567.465.380 | 6.376.549.128 | 12.316.825.411 | 13.187.596.118 |
| 9. General and administration expenses | 25 | VI.7 | 10.814.303.153 | 12.352.346.592 | 20.451.972.092 | 20.867.613.433 |
| 10. Net operating profit{30=20+(21-22)-(24+25)} | 30 | | 86.426.406.033 | 88.521.364.691 | 125.929.096.640 | 120.369.368.626 |
| 11. Other income | 31 | VI.8 | 7.294.078.943 | 6.215.837.783 | 11.341.614.814 | 18.467.276.386 |
| 12. Other expenses | 32 | VI.9 | 5.107.436.286 | 10.574.826.168 | 9.002.097.251 | 14.264.933.221 |
| 13. Other profit/(loss) (40=31-32) | 40 | | 2.186.642.657 | - 4.358.988.385 | 2.339.517.563 | 4.202.343.165 |
| 14. Total accounting profit before tax (50=30+40) | 50 | | 88.613.048.690 | 84.162.376.306 | 128.268.614.203 | 124.571.711.791 |
| 15. Current income tax | 51 | V.16 | 17.449.609.738 | 16.110.816.676 | 25.556.372.441 | 24.257.683.773 |
| 16. Deferred income tax | 52 | | - | - | - | - |
| 17. Profit after tax (60=50-51-52) | 60 | | 71.163.438.952 | 68.051.559.630 | 102.712.241.762 | 100.314.028.018 |
| 18. Basic earnings per share | 70 | | | | | |
| 19. Diluted earnings per share | 71 | | | | | |

Preparer

Luong Thi Ngoc Trinh

Chief Accountant

Bui Thi Thuy



Trinh Thanh Hung



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Viet Nam

Tax code: 3700805566

Form No. B03-DN

(Issued in accordance with

the Circular No. 200/2014/TT-BTC

dated 22 December 2014 of the Ministry of Finance)

CASH FLOW STATEMENT

(Indirect method)

For the 2th quarter of 2025

Unit: VND

| ITEMS | Cod e | Notes | Accumulated to 2025 | Accumulated to 2024 |
|---|----------|------------|---------------------|---------------------|
| I. Cash flows from operating activities | | | | |
| 1. Profit before tax | 01 | | 128.268.614.203 | 124.571.711.791 |
| 2. Adjustments: | | | | |
| - Depreciation and amortization of fixed assets and investment | 02 | V.8,9,10 | 31.100.930.869 | 32.716.477.120 |
| - Provisions and allowances | 03 | V.13 | - | (3.400.000.000) |
| - Exchange gain/(loss) due to revaluation of monetary items in foreign currencies | 04 | | - | - |
| - Gain/(loss) from investing activities | 05 | VI.4,8 | - | (14.796.745.958) |
| - Loan interest expenses | 06 | VI.5 | 20.853.610.993 | 28.889.652.654 |
| - Others | 07 | | - | - |
| 3. Operating profit before changes of working capital | 08 | | 180.223.156.065 | 167.981.095.607 |
| - Increase/(decrease) of receivables | 09 | | 40.506.265.967 | 103.522.375.611 |
| - Increase/(decrease) of inventories | 10 | | (67.580.520.919) | (1.254.460.868.838) |
| - Increase/(decrease) of payables | 11 | | 15.215.931.971 | 885.500.244.838 |
| - Increase/(decrease) of prepaid expenses | 12 | | 7.538.409.362 | 6.060.535.492 |
| - Increase/(decrease) of trading securities | 13 | | - | - |
| - Interests paid | 14 | V.18, VI.5 | (19.626.986.727) | (30.743.743.565) |
| - Corporate income tax paid | 15 | V.16 | (17.183.167.947) | (136.422.945.931) |
| - Other cash inflows | 16 | | - | - |
| - Other cash outflows | 17 | V.22 | (10.046.179.167) | (9.876.979.167) |
| Net cash flows from operating activities | 20 | | 129.046.908.605 | (268.440.285.953) |
| II. Cash flows from investing activities | | | | |
| 1. Purchases and construction of fixed assets and other non-current assets | 21 | V.8,9,12 | (14.711.740.597) | (41.231.024.706) |
| 2. Proceeds from disposals of fixed assets and other non-current assets | 22 | V.8, VI.8 | - | 25.818.497.292 |
| 3. Cash outflow for lending, buying debt instruments of other entities | 23 | | - | - |
| 4. Cash recovered from lending, selling debt instruments of other entities | 24 | | - | - |
| 5. Investments in other entities | 25 | V.13 | (20.000.000.000) | (466.000.000.000) |
| 6. Withdrawals of investments in other entities | 26 | V.13 | - | - |
| 7. Interest earned, dividends and profits received | 27 | V.4, VI.4 | 26.531.482.814 | 23.034.635.130 |
| Net cash flows from investing activities | 30 | | (8.180.257.783) | (458.377.892.284) |
| III. Cash flows from financing activities | | | | |
| 1. Proceeds from issuing stocks and capital contributions from owners | 31 | | - | 1.259.158.750.000 |
| 2. Repayment for capital contributions and re-purchases | | | | |



| ITEMS | Cod e | Notes | Accumulated to 2025 | Accumulated to 2024 |
|--|-----------|------------|-------------------------|--------------------------|
| of stocks already issued | 32 | | - | - |
| 3. Proceeds from borrowings | 33 | V.21 | 209.018.304.688 | 529.854.969.391 |
| 4. Repayment for loan principal | 34 | V.21 | (292.835.553.860) | (982.267.800.765) |
| 5. Payments for financial lease principal | 35 | | - | - |
| 6. Dividends and profit paid to the owners | 36 | V.23 | (436.139.900) | (222.165.812.200) |
| Net cash flows from financing activities | 40 | | (84.253.389.072) | 584.580.106.426 |
| Net cash flows during the period | 50 | | 36.613.261.750 | (142.238.071.811) |
| Beginning cash and cash equivalents | 60 | V.1 | 22.924.106.582 | 251.244.050.130 |
| Effects of fluctuations in foreign exchange rates | 61 | | - | - |
| Ending cash and cash equivalents | 70 | V.1 | 59.537.368.332 | 109.005.978.319 |

Preparer



Luong Thi Ngoc Trinh

Chief Accountant



Bui Thi Thuy

Date: 15 July 2025

Chief Executive Officer



Trinh Thanh Hung



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

Address: No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Viet Nam

FINANCIAL STATEMENTSFor the 2th quarter of 2025**NOTES TO THE FINANCIAL STATEMENTS**For the 2th quarter of 2025**I. GENERAL INFORMATION****1. Ownership form**

Becamex Infrastructure Development Joint Stock Company (hereinafter referred to as “the Company”) is a joint stock company.

2. Operating field

The Company’s operating fields are servicing, trading real estate and construction.

3. Principal business activities

The Company’s principal business activities are: to maintain, repair and operate toll stations; to construct civil and industrial works; to provide real estate brokerage, valuation, trading floor, consultancy, auction, advertising, management and trading services.

4. Normal operating cycle

Normal operating cycle of the Company is within 12 months.

5. Structure of the Company***Subsidiaries***

| Subsidiary | Address | Principal business activities | Capital contribution rate | Benefit rate | Voting rate |
|---|--|--|---------------------------|--------------|-------------|
| Becamex Hospitality Company Limited | Becamex Hotel, No. 230 Binh Duong Avenue, Thu Dau Mot City, Binh Duong Province. | Operating restaurants and providing catering, event organization, hotel services, acting as an airline and train ticket agent. | 100% | 100% | 100% |
| Becamex Trade Company Limited | Becamex Tower, No. 230 Binh Duong Avenue, Thu Dau Mot City, Binh Duong Province. | Operating trade centers, providing tourism, passenger transport services, acting as an airline and train ticket agent. | 100% | 100% | 100% |
| WTC Binh Duong One Member Company Limited | B11, Hung Vuong Street, Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province. | Providing management consultancy, advertising, organizing trade introduction and promotion. | 100% | 100% | 100% |
| <i>Associate Subsidiary</i> | Address | Principal business activities | Capital contribution rate | Benefit rate | Voting rate |



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

Address: No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Viet Nam

FINANCIAL STATEMENTS

For the 2th quarter of 2025

Notes to the Financial Statements (cont.)

| | | | | | |
|--|--|------------------------------------|--------|--------|--------|
| Becamex Binh Phuoc Infrastructure Development Joint Stock Company | National Highway 14, Group 8, Quarter 3, Chon Thanh Town, Dong Nai Province. | Real estate investment and trading | 31,77% | 31,77% | 31,77% |
| Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company | WTC Tower, No 01, Hung Vuong Street, Binh Duong, Hồ Chí Minh City. | Road construction | 20% | 20% | 20% |

6. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period can be comparable with figures of the current period.

7. Headcount

As of the balance sheet date, the Company's headcount is 197 (headcount at the beginning of the year: 200).

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The accounting period of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because the Company's transactions are primarily made in VND.

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Financial Statements.

IV. ACCOUNTING POLICIES

1. Accounting convention

All the Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

2. Cash and cash equivalents

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

Address: No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Viet Nam

FINANCIAL STATEMENTS

For the 2th quarter of 2025

Notes to the Financial Statements (cont.)

convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

3. Investments in subsidiaries, associate

Subsidiaries

Subsidiary is an entity that is controlled by the Company. Control is the Company's power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Associate

An associate is an entity which the Company has significant influence but not the control to govern the financial and operating policies. Significant influence is the right to participate in making the associate's financial and operating policies but not control those policies.

Initial recognition

Investments in subsidiaries and associate are initially recognized at costs, including the cost of purchase or capital contributions plus other directly attributable transaction cost. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Dividends and profits of the periods prior to the purchase of investments are recorded as a decrease in value of such investments. Dividends and profit of the periods after the purchase of investments are recorded into the Company's revenues.

Provisions for impairment of investments in subsidiaries

Provisions for impairment of investments in subsidiaries, associate are made when the subsidiaries suffer from losses at the rate equal to the difference between the actual capital invested by investors in subsidiaries and the actual owner's equity multiplying (x) by the Company's rate of capital contribution over the total actual capital invested by investors in subsidiaries, associate. If the subsidiaries, associate are consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Increases/decreases in the provisions for impairment of investments in subsidiaries, associate as of the balance sheet date are recorded into financial expenses.

4. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

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

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administration expenses.

5. Inventories



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Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandises: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs for land use right, construction costs, direct costs and general costs arising for the property investment and construction.
- For real estate: Costs comprise all costs directly relevant to the investment and construction of real estate to make the real estate ready for sale.

Stock-out costs are determined in accordance with the first-in first-out method and recorded in line with the perpetual method.

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

Allowance for devaluation of inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/(decreases) in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into costs of sales.

6. Prepaid expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. Prepaid expenses of the Company mainly include tools, payments incurred for National Highway 13 maintenance and repair, and automatic toll collection devices. These prepaid expenses are allocated over the prepayment period or period of corresponding economic benefits generated from these expenses.

Tools

Expenses of tools being put into use are allocated into expenses in accordance with the straight-line method for the maximum period of 3 years.

Payments incurred for National Highway 13 maintenance and repair

Payments incurred for National Highway 13 maintenance and repair are allocated into expenses over the estimated useful lives.

Automatic toll collection devices

Automatic toll collection devices are allocated into expenses for the maximum period of 3 years.

7. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Company's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.

8. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use



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of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

| <u>Fixed assets</u> | <u>Years</u> |
|--------------------------|--------------|
| Buildings and structures | 05 - 50 |
| Machinery and equipment | 05 - 10 |
| Vehicles | 06 - 10 |
| Office equipment | 05 - 10 |

9. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization.

Initial costs of intangible fixed assets include all the costs paid by the Company to bring the asset to its working condition for its intended use. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the period only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets.

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The Company's intangible fixed asset only includes computer software.

Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Company until the date the software is put into use. Computer software is amortized in accordance with the straight-line method in 5 years.

10. Investment properties

Investment property is property which is land use right, a building or part of a building, infrastructure held by the Company or by the lessee under a finance lease to earn rentals or for capital appreciation. Investment properties for lease are measured at their historical costs less accumulated depreciation. Investment properties for capital appreciation are measured at their historical costs less impairment. Historical cost includes all the expenses paid by the Company or the fair value of other considerations given to acquire the assets up to the date of its acquisition or construction.

Expenses related to investment property arising subsequent to initial recognition should be added to the historical cost of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.



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When the investment property is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposals is included in the income or the expenses during the period.

The transfer from owner-occupied property or inventories into investment property shall be made when, and only when, there is a change in use evidenced by the end of owner-occupation and the commencement of an operating lease to another party or the end of construction. The transfer from investment property to owner-occupied property or inventories shall be made when, and only when, there is a change in use evidenced by the commencement of owner-occupation or the commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the historical cost or net book value of investment property at the date of transfer.

Investment property for lease is depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years of the investment property are 50 years.

11. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Company) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

12. Contractual arrangement

Jointly controlled operations

In respect of its interests in jointly controlled operations, the Company shall recognize in its Financial Statements:

- the assets that the Company controls.
- the liabilities that the Company incurs.
- the Company earns from the sale of goods or services by the joint venture.
- the expenses that the Company incurs.

13. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

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

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the Balance Sheet on the basis of their remaining term as of the balance sheet date.



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14. Ordinary bonds

Ordinary bonds are bonds that cannot be converted into shares.

The carrying value of ordinary bonds is reflected on the net value of the face value minus discount and plus bond premium.

Bond issuance costs are gradually allocated in alignment with the term of bonds using either the straight-line method or the effective interest rate and recognized into financial expenses or capitalized.

15. Owner's equity

Owner's capital

Capital is recorded according to the actual amounts invested by shareholders.

Share premiums

Share premiums are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

16. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables upon approval of the General Meeting of Shareholders.

17. Recognition of revenue and income

Sales of service provision

Revenue of service provision shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of sales is done on the basis of the volume of work done as of the balance sheet date.

Sales of real estates



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Sales of real estates that invested by the Company shall be recognized when all of the following conditions are satisfied:

- real estates are fully completed and handed over to the buyers, and the Company transfers most of risks and benefits incident to the ownership of real estate to the buyer.
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the real estates sold.
- the amount of sales can be measured reliably.
- the Company received or shall probably receive the economic benefits associated with the transaction.
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

In case the customer has the right to complete the property interiors and the Company completes the property interiors correctly to the designs, models as requested by customer under a separate contract on interior completion, revenues are recognized upon the completion and handover of the main construction works to customers.

Income from leasing operating assets

Income from leasing operating assets is recognized in accordance with the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenues in consistence with the lease term.

Interest

Interest is recorded on the basis of the term and the effective interest rate applied in each particular period.

Royalties

Royalties are recognized on the accrual basis in accordance with the substance of the relevant agreement.

Dividends and profit shared

Dividends and profit shared are recognized when the Company has the right to receive dividends or profit from the capital contribution.

18. Construction contract

Construction contract is a contract agreed for acquisition of an asset or combined assets closely relevant or mutually dependent on their design, technology, function or basic using purpose.

When the results of the contract implementation can be estimated reliably:

- For construction contracts in which the contractor is entitled to pay according to construction progress: sales and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the Company as of the balance sheet date.
- For construction contract in which the contractor is entitled to pay according to volume of work done: sales and expenses relevant to the contracts are recognized to corresponding completed assignment confirmed by customer and are reflected in the invoices.

Increases/Decreases in construction volume, compensations and other receivables are only recognized into sales when these are mutually agreed with the customer.

When the results of the contract implementation cannot be estimated reliably:



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- Sales are only recognized equivalent to the contract's expenses and the payment is relatively reliable.
- The Contract's expenses are only recognized as the expenses when they occur.

Difference between total accumulated sales of construction contract recognized and the accumulated amount in the invoice of payment under the contract plan is recognized as receivable or payable under the contract plan.

19. Revenue deductions

Sales deductions only include sales returns incurred in the same period of providing products, merchandises, in which revenues are derecognized.

In case of products, merchandises provided in the previous periods but sales returns incurred in the current period, revenues are derecognized as follows:

- If sales returns incur prior to the release of the Financial Statements, revenues are derecognized on the Financial Statements of the current period
- If sales returns incur after the release of the Financial Statements, revenues are derecognized on the Financial Statements of the following period.

20. Borrowing costs

Borrowing costs are interests and other costs that the Company directly incurs in connection with the borrowing.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

21. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

22. Corporate income tax

Corporate income tax includes current income tax and deferred income tax.



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Current income tax

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Company shall offset deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
 - Of the same subject to corporate income tax; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

23. Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

24. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.



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

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Financial Statements of the Company.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE BALANCE SHEET**1. Cash and cash equivalents**

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|---|------------------------------|------------------------------|
| Cash on hand | 1.077.856.010 | 891.276.465 |
| Demand deposits in banks | 58.459.512.322 | 12.032.830.117 |
| Cash equivalents (bank deposits of which the principal maturity is within 3 months) | - | 10.000.000.000 |
| Total | <u>59.537.368.332</u> | <u>22.924.106.582</u> |

2. Short-term/long-term trade receivables**2a. Short-term trade receivables**

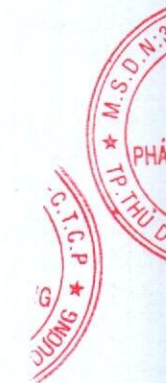
| | <u>Ending balance</u> | <u>Beginning balance</u> |
|---|-------------------------------|-------------------------------|
| <i>Receivables from related parties</i> | <i>49.923.483.073</i> | <i>43.449.698.417</i> |
| Investment and Industrial Development Joint Stock Corporation | 32.762.765.389 | 31.492.490.389 |
| Becamex Hospitality Company Limited | 246.000.000 | 472.000.000 |
| Becamex Trade Company Limited | 6.108.235.077 | 678.725.421 |
| Binh Duong Trade and Development Joint-Stock Company | 2.313.085.107 | 2.313.085.107 |
| My Phuoc Hospital Joint Stock Company | 8.493.397.500 | 8.493.397.500 |
| <i>Receivables from other customers</i> | <i>521.294.415.853</i> | <i>520.803.201.374</i> |
| Total | <u>571.217.898.926</u> | <u>564.252.899.791</u> |

2b. Long-term trade receivables

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|---|-------------------------------|-------------------------------|
| <i>Receivables from related parties</i> | <i>13.281.583.500</i> | <i>13.281.583.500</i> |
| Investment and Industrial Development Joint Stock Corporation | 529.212.000 | 529.212.000 |
| Becamex Urban Development Joint Stock Company | 11.437.719.000 | 11.437.719.000 |
| Becamex Trade Company Limited | 315.000.000 | 315.000.000 |
| My Phuoc Hospital Joint Stock Company | 999.652.500 | 999.652.500 |
| <i>Receivables from other customers</i> | <i>255.410.210.120</i> | <i>286.599.166.307</i> |
| Total | <u>268.691.793.620</u> | <u>299.880.749.807</u> |

3. Short-term prepayments to suppliers

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|-------------------------------------|-----------------------|--------------------------|
| <i>Prepayments to related party</i> | <i>106.000.000</i> | <i>106.000.000</i> |



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| | <u>Ending balance</u> | <u>Beginning balance</u> |
|---|-----------------------|--------------------------|
| Investment and Industrial Development Joint Stock Corporation | 106.000.000 | 106.000.000 |
| Prepayments to other suppliers | 2.380.458.695 | 3.704.321.030 |
| Prepayments to other suppliers | 2.380.458.695 | 3.704.321.030 |
| Total | 2.486.458.695 | 3.810.321.030 |

4. Other short-term/long-term receivables**4a. Other short-term receivables**

| | <u>Ending balance</u> | | <u>Beginning balance</u> | |
|--|-----------------------|------------------|--------------------------|------------------|
| | <u>Value</u> | <u>Allowance</u> | <u>Value</u> | <u>Allowance</u> |
| Receivables from related parties | 33.905.159.706 | - | 60.406.784.945 | - |
| Investment and Industrial Development Joint Stock Corporation | | | | |
| - Profit received for Becamex City Center project | 27.708.542.339 | - | 27.703.478.871 | - |
| Becamex Hospitality Company Limited – Dividends receivable | 6.196.617.367 | - | 24.551.109.523 | - |
| Becamex Trade Company Limited - Dividends receivable | - | - | 4.093.959.869 | - |
| Becamex Trade Company Limited – Receivables for fire and explosion insurance premiums | - | - | 4.603.153 | - |
| WTC Binh Duong One Member Company Limited - Dividends receivable | - | - | 4.053.633.529 | - |
| Receivables from other organizations and individuals | 5.427.276.827 | - | 5.726.444.675 | - |
| Receivables for payments made on behalf of customers for application for land use right certificates | 1.095.695.987 | - | 1.716.023.684 | - |
| Corporate income tax provisionally paid for the amount received in advance from the transfer of property | 454.673.389 | - | 119.040.732 | - |
| Interest to be received | - | - | 29.397.260 | - |
| Advance for business trips | 438.145.719 | - | 420.685.267 | - |
| Short-term deposits and mortgages | 40.000.000 | - | 40.000.000 | - |
| Other short-term receivables | 3.398.761.732 | - | 3.401.297.732 | - |
| Total | 39.332.436.533 | - | 66.133.229.620 | - |

4b. Other long-term receivables

| | <u>Ending balance</u> | | <u>Beginning balance</u> | |
|---|------------------------|------------------|--------------------------|------------------|
| | <u>Value</u> | <u>Allowance</u> | <u>Value</u> | <u>Allowance</u> |
| Receivables from related parties | 474.328.361.961 | - | 474.328.361.961 | - |
| Investment and Industrial Development Joint Stock Corporation | | | | |
| – Investment in Becamex City Center project(*) | 473.602.061.961 | - | 473.602.061.961 | - |
| Investment and Industrial | 210.100.000 | - | 210.100.000 | - |



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| | Ending balance | | Beginning balance | |
|--|------------------------|-----------|------------------------|-----------|
| | Value | Allowance | Value | Allowance |
| Development Joint Stock Corporation | | | | |
| – Deposit for project management and construction | | | | |
| Becamex Binh Phuoc Infrastructure Development Joint Stock Company – deposit for leasing houses | 516.200.000 | - | 516.200.000 | - |
| <i>Receivables from other organizations and individuals</i> | 10.000.000 | - | 10.000.000 | - |
| Long-term deposits and mortgages | 10.000.000 | - | 10.000.000 | - |
| Total | 474.338.361.961 | - | 474.338.361.961 | - |

- (*) This is a business project cooperated with Investment and Industrial Development Joint Stock Corporation to construct Becamex City Center with a total area of over 61.000m². This project is a complex comprising offices, high-end apartments, trade center, 5-star hotel, entertainment area, parking lot, park, etc. and many other utilities. Some of the project's works have been completed and put into operation, while others are still under construction.

5. Overdue debts

| | Ending balance | | | Beginning balance | | |
|--|--------------------------------|------------------------|------------------------|--------------------------------|------------------------|------------------------|
| | Overdue period | Original amount | Recoverable amount | Overdue period | Original amount | Recoverable amount |
| <i>Other organizations and individuals</i> | | | | | | |
| <i>Receivables for sales of real estate</i> | <i>Less than 6 months</i> | 17.762.320.784 | 17.762.320.784 | <i>Less than 6 months</i> | 29.667.060.207 | 29.667.060.207 |
| | <i>From 6 months to 1 year</i> | 28.381.026.880 | 28.381.026.880 | <i>From 6 months to 1 year</i> | 22.069.395.000 | 22.069.395.000 |
| | <i>From 1 year to 2 years</i> | 46.738.959.423 | 46.738.959.423 | <i>From 1 year to 2 years</i> | 53.268.820.173 | 53.268.820.173 |
| | <i>From 2 years to 3 years</i> | 80.660.011.250 | 80.660.011.250 | <i>From 2 years to 3 years</i> | 75.306.322.150 | 75.306.322.150 |
| | <i>More than 3 years</i> | 285.667.712.055 | 285.667.712.055 | <i>More than 3 years</i> | 281.938.459.505 | 281.938.459.505 |
| <i>Long Duong Group Investment Management And Real Estate Exploitation Joint Stock Company</i> | | | | | | |
| | <i>From 1 year to 2 year</i> | 5.177.447.792 | 2.588.723.896 | <i>From 1 year to 2 year</i> | 5.177.447.792 | 2.588.723.896 |
| Total | | 464.387.478.184 | 461.798.754.288 | | 467.427.504.827 | 464.838.780.931 |

6. Inventories

| | Ending balance | | Beginning balance | |
|------------------------|----------------|-----------|-------------------|-----------|
| | Original costs | Allowance | Original costs | Allowance |
| Materials and supplies | - | - | 16.200.000 | - |
| Tools | 1.215.905.690 | - | 1.212.675.690 | - |



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| | Ending balance | | Beginning balance | |
|------------------------|--------------------------|-----------|--------------------------|-----------|
| | Original costs | Allowance | Original costs | Allowance |
| Materials and supplies | - | - | 16.200.000 | - |
| Work-in-process (*) | 3.706.021.950.527 | - | 3.665.323.498.011 | - |
| Real estate | 10.344.348.331 | - | 11.057.252.817 | - |
| Total | 3.717.582.204.548 | - | 3.677.609.626.518 | - |

- (*) Work-in-process mainly includes costs of construction works such as townhouses, commercial areas, villas, apartments, etc. These projects are under construction, so this item mostly reflects costs of land use right transfer. Additionally, there are some other costs such as costs for geological survey, construction of rough houses, construction of traffic, drainage systems, capital costs, etc.

Some work-in-process with a carrying amount of VND 575.564.979.246 have been mortgaged to secure loans from BIDV - Binh Duong Branch, Vietcombank – Binh Duong Branch, VIB and MB - Binh Duong Branch (see Note No. V.21).

7. Short-term/long-term prepaid expenses**7a. Short-term prepaid expenses**

| | Ending balance | Beginning balance |
|-----------------------------------|--------------------|----------------------|
| Other short-term prepaid expenses | 241.756.969 | 1.516.415.905 |
| Total | 241.756.969 | 1.516.415.905 |

7b. Long-term prepaid expenses

| | Ending balance | Beginning balance |
|--|-----------------------|-----------------------|
| Tools | 2.177.498.052 | 2.664.953.865 |
| Expenses of National Highway 13 maintenance and repair | 21.212.540.434 | 24.173.198.680 |
| Leasing and management costs of Binh Phuoc workers' houses | - | 2.815.636.367 |
| Total | 23.390.038.486 | 29.653.788.912 |

8. Tangible fixed assets

| | Buildings and structures | Machinery and equipment | Vehicles | Office equipment | Total |
|---|--------------------------|-------------------------|-----------------------|------------------------|--------------------------|
| Historical costs | | | | | |
| Beginning balance | 1.014.162.722.971 | 1.966.310.625 | 13.751.268.014 | 107.933.914.749 | 1.137.814.216.359 |
| Acquisition during the period | 241.000.000 | 30.435.000 | 1.861.511.820 | 9.499.533.948 | 11.632.480.768 |
| Ending balance | 1.014.403.722.971 | 1.996.745.625 | 15.612.779.834 | 117.433.448.697 | 1.149.446.697.127 |
| In which: | | | | | |
| Assets fully depreciated but still in use | 23.903.295.036 | 1.506.365.440 | 4.277.800.429 | 27.151.324.727 | 56.838.785.632 |
| Depreciation | | | | | |
| Beginning balance | 559.998.957.551 | 1.685.493.588 | 8.623.481.642 | 49.953.102.370 | 620.261.035.151 |
| Depreciation during the period | 20.385.604.675 | 52.760.871 | 538.131.530 | 3.805.180.879 | 24.781.677.955 |



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| | Buildings and structures | Machinery and equipment | Vehicles | Office equipment | Total |
|------------------------|---------------------------------|--------------------------------|----------------------|-------------------------|------------------------|
| Ending balance | 580.384.562.226 | 1.738.254.459 | 9.161.613.172 | 53.758.283.249 | 645.042.713.106 |
| Net book values | | | | | |
| Beginning balance | 454.163.765.420 | 280.817.037 | 5.127.786.372 | 57.980.812.379 | 517.553.181.208 |
| Ending balance | 434.019.160.745 | 258.491.166 | 6.451.166.662 | 63.675.165.448 | 504.403.984.021 |

9. Intangible fixed assets

| | Initial costs | Accumulated amortization | Net book values |
|--------------------------------|-----------------------|---------------------------------|------------------------|
| Beginning balance | 24.376.324.662 | 12.411.072.708 | 11.965.251.954 |
| Acquisition during the period | 885.000.000 | | |
| Depreciation during the period | | 1.226.016.522 | |
| Ending balance | 25.261.324.662 | 13.637.089.230 | 11.624.235.432 |

In which:

Assets fully amortized but still in use 4.487.062.331

10. Investment property***Investment property for lease***

Costs of constructing commercial floor area of Aroma project, workers' houses in Hoa Loi residence area and Sunflower villas for lease. During the period, the Company transferred 4 floors of Becamex Tower to Investment and Industrial Development Joint Stock Corporation.

| | Historical costs | Accumulated depreciation | Net book values |
|--------------------------------|-------------------------|---------------------------------|------------------------|
| Beginning balance | 540.299.639.700 | 25.781.525.208 | 514.518.114.492 |
| Depreciation during the period | | 5.093.236.392 | |
| Ending balance | 540.299.639.700 | 30.874.761.600 | 509.424.878.100 |

Some investment properties of which the carrying amount of land use right is VND 327.299.502.540 have been mortgaged to secure the loans from BIDV - Binh Duong Branch, VIB and MB - Binh Duong Branch (see Note No. V.21).

According to Vietnamese Accounting Standard No. 05 "Investment property", it is required to present fair value of investment property as of the balance sheet date. However, the Company has not had conditions to measure fair value of investment property.

11. Long-term work-in-process

| | Ending balance | | Beginning balance | |
|-----------------------------------|------------------------|--------------------------|--------------------------|--------------------------|
| | Original costs | Recoverable value | Original costs | Recoverable value |
| Residence Area | | | | |
| Project at Hamlet 5C, Lai Uyen | 363.571.721.111 | 363.571.721.111 | 361.918.116.258 | 361.918.116.258 |
| Hoa Loi Resettlement Area Project | 306.411.381.942 | 306.411.381.942 | 280.457.043.906 | 280.457.043.906 |
| Total | 669.983.103.053 | 669.983.103.053 | 642.375.160.164 | 642.375.160.164 |



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This item reflects the costs for renovation of National Highway 13.

13. Long-term financial investments

Information on investments in other entities is as follows:

| | Ending balance | | Beginning balance | |
|---|------------------------|------------------|--------------------------|------------------|
| | Original amount | Provision | Original amount | Provision |
| <i>Investments in subsidiaries</i> | 36.377.481.005 | - | 36.377.481.005 | - |
| Becamex Hospitality Company Limited ⁽ⁱ⁾ | 11.377.481.005 | - | 11.377.481.005 | - |
| Becamex Trade Company Limited ⁽ⁱⁱ⁾ | 20.000.000.000 | - | 20.000.000.000 | - |
| WTC Binh Duong One Member Company Limited ⁽ⁱⁱⁱ⁾ | 5.000.000.000 | - | 5.000.000.000 | - |
| <i>Investments in associate</i> | 704.165.000.000 | - | 684.165.000.000 | - |
| Becamex Binh Phuoc Infrastructure Development Joint Stock Company ^(vi) | 684.165.000.000 | - | 684.165.000.000 | - |
| Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company ^(vii) | 20.000.000.000 | - | - | - |
| <i>Investments in other entities</i> | 27.000.000.000 | - | 27.000.000.000 | - |
| Vietnam Technology & Telecommunication Joint Stock Company ^(iv) | 17.000.000.000 | - | 17.000.000.000 | - |
| Becamex International General Hospital Joint Stock Company ^(v) | 10.000.000.000 | - | 10.000.000.000 | - |
| Total | 767.542.481.005 | - | 747.542.481.005 | - |

(i) According to the Business Registration Certificate No. 3701906616, amended for the 7th time on 05 April 2016, granted by Binh Duong Province Department of Planning and Investment, the Company invests an amount of VND 12.000.000.000 in Becamex Hospitality Company Limited (formerly known as IJC Company Limited), equivalent to 100% of charter capital.

(ii) According to the Business Registration Certificate No. 3702280392, amended for the 3rd time on 27 October 2022, granted by Binh Duong Province Department of Planning and Investment, the Company invests an amount of VND 6.000.000.000 in Becamex Trade Company Limited, equivalent to 100% of charter capital. On 16 January 2018, Becamex Trade Company Limited registered for increase its charter capital to VND 20.000.000.000.

(iii) According to the Business Registration Certificate No. 3702918734, granted by Binh Duong Province Department of Planning and Investment, the Company invests an amount of VND



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5.000.000.000 in WTC Binh Duong One Member Company Limited, equivalent to 100% of charter capital. On 18 February 2022, the Board of Management approved the Resolution No. 01/NQ-HĐQT on transferring the entire capital at WTC Binh Duong One Member Company Limited to Investment and Industrial Development Joint Stock Corporation at the transfer price of VND 5.000.000.000. The Company and Investment and Industrial Development Joint Stock Corporation are currently carrying out procedures for completing the transfer of capital.

- (iv) On 25 February 2022, the Board of Management approved the Resolution No. 02/NQ-HĐQT on acquiring 1.700.000 shares of Vietnam Technology & Telecommunication Joint Stock Company at the total acquisition price of VND 17.000.000.000.
- (v) On 26 December 2022, the Board of Management approved the Resolution No. 18/NQ-HĐQT on acquiring 2.000.000 shares of Becamex International General Hospital Joint Stock Company at the total acquisition price of VND 20.000.000.000. On 20 October 2023, the Board of Management approved the Resolution No. 37/NQ-HĐQT on transferring 1.000.000 shares of Becamex International General Hospital Joint Stock Company at the total transfer price of VND 10.000.000.000.
- (vi) On 26 May 2023, the Board of Management approved the Resolution No. 13/NQ-HĐQT on acquiring 55.500.000 shares of Becamex Binh Phuoc Infrastructure Development Joint Stock Company at the total acquisition price of VND 666.000.000.000. On 08 August 2024, the Board of Management approved the Resolution No. 26/NQ-HĐQT on acquiring 450.000 shares of Becamex Binh Phuoc Infrastructure Development Joint Stock Company at the total acquisition price of VND 5.400.000.000. On 26 August 2024, the Board of Management approved the Resolution No. 27/NQ-HĐQT on acquiring 750.000 shares of Becamex Binh Phuoc Infrastructure Development Joint Stock Company at the total acquisition price of VND 7.500.000.000. On 30 October 2024, the Board of Management approved the Resolution No. 35/NQ-HĐQT on acquiring 438.750 shares of Becamex Binh Phuoc Infrastructure Development Joint Stock Company with total acquisition price of VND 5.265.000.000. Total amount of contributed capital to this company is VND 684.165.000.000, equivalent 31,77% of charter capital.
- (vii) On January 23, 2025, the consortium consisting of the Investment and Industrial Development Joint Stock Corporation, the Becamex Infrastructure Development Joint Stock Company, Becamex Binh Phuoc Infrastructure Development Joint Stock Company, and Deo Ca Group Joint Stock Company signed the founding shareholders' meeting minutes regarding the establishment of the Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company, with a charter capital of VND 100.000.000.000. As of June 30, 2025, the Becamex Infrastructure Development Joint Stock Company had contributed VND 20.000.000.000, equivalent to 20%.

Fair value

The Company has not measured the fair value of the investments because there is no specific instruction on measurement of fair value.

Provisions for investments in other entities

Fluctuations in provisions for investments in other entities are as follows:

| | <u>Current period</u> | <u>Previous period</u> |
|-------------------------|-----------------------|------------------------|
| Beginning balance | - | 510.000.000 |
| Extraction of provision | - | - |
| Reversal of provision | - | (510.000.000) |
| Ending balance | - | - |



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Significant transactions between the Company and its subsidiaries are as follows:

| | <u>Current period</u> | <u>Previous period</u> |
|---|-----------------------|------------------------|
| <i>Becamex Hospitality Company Limited</i> | | |
| Leasing premises, equipment | 600.000.000 | 810.000.000 |
| Leasing basement of Sunrise Apartment | 81.818.184 | 54.545.454 |
| Purchase of merchandises, services | 166.354.973 | 221.850.720 |
| Loan | 5.000.000.000 | |
| <i>Becamex Trade Company Limited</i> | | |
| Leasing premises, equipment | - | 2.692.281.000 |
| Leasing investment properties | 4.389.818.181 | 3.693.818.181 |
| Leasing vehicles | 12.000.000 | |
| Collection of power charges at construction sites | 1.522.932.902 | 1.311.144.265 |
| Collection of water charges at construction sites | 488.956.710 | 445.998.219 |
| Liquidation of tools | - | 81.090.742 |
| Construction | 1.252.538.349 | |
| Purchase of services, merchandises | 1.145.125.668 | 797.404.072 |
| Office and project management fees | 120.000.000 | 820.799.190 |
| Loan | 40.000.000.000 | |
| <i>WTC Binh Duong One Member Company Limited</i> | | |
| Loan | 10.000.000.000 | - |
| <i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i> | | |
| Costs for leasing, managing and operating workers' houses | 1.407.818.181 | 1.407.818.181 |
| Dividends shared | - | 7.500.000.150 |

14. Short-term/long-term trade payables**14a. Short-term trade payables**

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|--|------------------------|--------------------------|
| <i>Payables to related parties</i> | 694.253.236.948 | 665.284.940.480 |
| Investment and Industrial Development Joint Stock Corporation | 688.625.033.779 | 660.488.381.521 |
| Becamex Trade Company Limited | 2.652.794.975 | 1.692.960.623 |
| Eastern International University | 128.115.000 | 128.115.000 |
| Vietnam Technology & Telecommunication Joint Stock Company | 2.305.657.803 | 2.433.847.945 |
| Binh Duong Trade and Development Joint-Stock Company | 541.635.391 | 541.635.391 |
| <i>Payables to other suppliers</i> | 9.380.928.350 | 16.742.398.251 |
| ACC Binh Duong Investment and Construction Joint Stock Company | 3.479.512.379 | 4.339.419.295 |



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| | <u>Ending balance</u> | <u>Beginning balance</u> |
|-----------------|------------------------|--------------------------|
| Other suppliers | 5.901.415.971 | 12.402.978.956 |
| Total | 703.634.165.298 | 682.027.338.731 |

14b. Long-term trade payables

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|--|-----------------------|--------------------------|
| <i>Payables to related party</i> | <i>9.419.371.200</i> | <i>18.838.742.400</i> |
| Binh Duong Trade and Development Joint-Stock Company | 9.419.371.200 | 18.838.742.400 |
| Total | 9.419.371.200 | 18.838.742.400 |

14c. Overdue debts

The Company has no overdue trade payables.

15. Short-term advances from customers

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|--------------------------------------|-----------------------|--------------------------|
| <i>Advances from related party</i> | <i>-</i> | <i>1.442.400.000</i> |
| Becamex Trade Company Limited | - | 1.442.400.000 |
| <i>Advances from other customers</i> | <i>11.040.923.835</i> | <i>4.629.265.473</i> |
| Mr. Dam Van Khanh | 1.187.577.000 | 1.187.577.000 |
| Other customers | 9.853.346.835 | 3.441.688.473 |
| Total | 11.040.923.835 | 6.071.665.473 |

16. Taxes and other obligations to the State Budget

| | <u>Beginning balance</u> | <u>Increase during the period</u> | | <u>Ending balance</u> | |
|-------------------------------------|--------------------------|-----------------------------------|-------------------------|-----------------------|----------------------|
| | <u>Payables</u> | <u>Amount payable</u> | <u>Amount paid</u> | <u>Payables</u> | <u>Receivable</u> |
| VAT on local sales | - | (2.413.999.904) | - | - | 2.413.999.904 |
| Corporate income tax ^(*) | 17.342.244.336 | 25.892.005.098 | (17.183.167.947) | 26.051.061.487 | - |
| Personal income tax | 5.082.982.376 | 1.173.096.369 | (6.175.338.165) | 80.740.580 | - |
| Other taxes | - | 3.000.000 | (3.000.000) | - | - |
| Total | 22.425.226.712 | 27.068.101.467 | (23.361.506.112) | 26.131.802.067 | 2.413.999.904 |

Value added tax (VAT)

The Company has paid VAT in accordance with the deduction method. The tax rates applied are as follows:

- Transfer of land use right Not subject to tax
- Collection of water charges 5%
- Other activities
 - Goods and services will be applied different tax rates according to the Government's Decree No. 180/2024/NĐ-CP dated 31 December 2024 for the period from 01 January 2025 to 30 June 2025. 08% or 10%

Corporate income tax

The Company has to pay corporate income tax on taxable income at the rate of 20%.



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Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Financial Statements can be changed upon the inspection of tax authorities.

Corporate income tax provisionally paid for the amount received in advance from the transfer of property

The Company has to pay provisionally corporate income tax at the rate of 1% on the amount received in advance from the transfer of property in accordance with regulations of the Circular No. 78/2014/TT-BTC dated 18 June 2014 of the Ministry of Finance. The Company will finalize the accounts of corporate income tax payable for this activity upon handing-over of property.

Property tax

Property tax is paid according to the notices of the tax department.

Other taxes

The Company has declared and paid these taxes in line with the prevailing regulations.

17. Payables to employees

This item reflects salary to be paid to employees.

18. Short-term accrued expenses

| | Ending balance | Beginning balance |
|---|-------------------------------|-------------------------------|
| <i>Payables to related parties</i> | <i>128.805.213.886</i> | <i>160.692.457.401</i> |
| Investment and Industrial Development Joint Stock Corporation: | 126.128.514.363 | 158.183.120.891 |
| - <i>Accrual for transfer of land use right at IJC2 Commercial Town</i> | <i>6.457.153.249</i> | <i>6.457.153.249</i> |
| - <i>Accrual for transfer of land use right at IJC Urban Area</i> | - | <i>43.252.740.876</i> |
| - <i>Interests on late dividend payment Vietnam – Singapore Industrial Park Joint Venture Co., Ltd.</i> | <i>119.671.361.114</i> | <i>108.473.226.766</i> |
| - <i>Accrual for transfer of land use right at Hamlet 1, Hamlet 5 Vinh Tan</i> | <i>2.423.343.359</i> | <i>2.423.343.359</i> |
| WTC Binh Duong One Member Company Limited | 253.356.164 | 85.993.151 |
| - <i>Loan interest payable</i> | <i>253.356.164</i> | <i>85.993.151</i> |
| <i>Payables to other organizations and individuals</i> | <i>120.407.927.170</i> | <i>117.692.779.474</i> |
| Accrual of costs of infrastructure of Sunflower 2 Villa Area | 5.625.002.177 | 5.801.228.680 |
| Accrual of costs of infrastructure of Hoa Loi Resettlement Area | 294.694.505 | 294.694.505 |
| Accrual of costs of infrastructure of IJC Urban Area | 108.674.169.675 | 108.674.169.675 |
| Loan interest expenses | 2.378.593.029 | 1.975.718.763 |
| Other short-term accrued expenses | 3.435.467.784 | 1.032.961.002 |
| Total | <u>249.213.141.056</u> | <u>278.385.236.875</u> |



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This item reflects the payment on the basis of contract progress of customers who have not received real estate handover.

20. Other short-term/long-term payables**20a. Other short-term payables**

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|---|------------------------|--------------------------|
| <i>Payables to related parties</i> | 313.059.303.569 | 313.059.303.569 |
| Investment and Industrial Development Joint Stock Corporation: | 311.704.903.569 | 311.704.903.569 |
| - Payables for collection of Sunrise apartment-related amounts on this corporation's behalf | 43.192.787.216 | 43.192.787.216 |
| - Payables for collection of Becamex Tower office rental on this corporation's behalf | 2.646.826.798 | 2.646.826.798 |
| - Payables for collection of New Horizon apartment-related amounts on this corporation's behalf | 1.948.734.160 | 1.948.734.160 |
| - Payables for collection from Sunrise Apartment's Management Office on this corporation's behalf | 1.886.762.395 | 1.886.762.395 |
| - Dividends payable | 262.029.793.000 | 262.029.793.000 |
| Becamex Trade Company Limited – Receipt of short-term deposits and mortgages | 1.354.400.000 | 1.354.400.000 |
| <i>Payables to other organizations and individuals</i> | 32.062.809.287 | 35.389.976.774 |
| Social insurance premiums, Trade Union's expenditure | 770.925.410 | 1.073.339.910 |
| Remuneration to the Board of Management | - | 1.218.000.000 |
| Dividends, profit payable | 810.252.245 | 1.246.392.145 |
| Payables for sales from stalls at Becamex Trade Center | 136.215.907 | 136.215.907 |
| Receipt of short-term deposits, mortgages | 21.408.723.635 | 23.098.422.534 |
| Other short-term payables | 8.936.692.090 | 8.617.606.278 |
| Total | 345.122.112.856 | 348.449.780.343 |

20b. Other long-term payables

This item reflects the deposits of lessees of investment properties.

20c. Overdue debts

The Company has no other overdue payables.

21. Short-term/long-term borrowings and financial leases**21a. Short-term borrowings**

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|--|------------------------|--------------------------|
| <i>Short-term loans payable to related parties</i> | 4.500.000.000 | 4.500.000.000 |
| WTC Binh Duong One Member Company Limited ⁽ⁱ⁾ | 4.500.000.000 | 4.500.000.000 |
| <i>Short-term loans payable to other organizations and individuals</i> | 591.212.374.966 | 646.866.826.138 |



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| | Ending balance | Beginning balance |
|--|------------------------|--------------------------|
| Short-term loans from banks | 409.697.076.966 | 493.514.326.138 |
| <i>BIDV – Binh Duong Branch⁽ⁱⁱ⁾</i> | 176.498.237.132 | 121.483.960.345 |
| <i>Vietcombank – Binh Duong Branch⁽ⁱⁱⁱ⁾</i> | 53.632.494.514 | 199.999.552.523 |
| <i>SeABank – Binh Duong Branch^(iv)</i> | - | 45.746.388.500 |
| <i>VIB^(v)</i> | 179.566.345.320 | 126.284.424.770 |
| Short-term loans from other individuals | 2.000.000.000 | 2.000.000.000 |
| Current portions of long-term loans (see Note No. V.21c) | 27.339.048.000 | - |
| Current portions of long-term ordinary bonds ^(vi) | 152.176.250.000 | 151.352.500.000 |
| Total | 595.712.374.966 | 651.366.826.138 |

- (i) The short-term loan from WTC Binh Duong One Member Company Limited with the term of 1 year is to supplement the capital for business operations.
- (ii) The loan from BIDV – Binh Duong Branch is to supplement the working capital. This loan is secured by mortgaging land use right, ownership of house and other land-attached assets in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province according to the following Mortgage Contracts:
- The Mortgage Contract No. 01/2022/1728454/HĐBĐ dated 04 October 2022; amendment to the Mortgage Contract No. 01.02/2022/1728454/HĐBĐ dated 03 November 2023;
 - The Mortgage Contract No. 01/2023/1728454/HĐBĐ dated 21 March 2023;
 - The Mortgage Contract No. 04/2023/1728454/HĐBĐ dated 26 September 2023;
 - The Mortgage Contract No. 01/2025/1728454/HĐBĐ dated 23 April 2025;
 - The Mortgage Contract No. 02/2025/1728454/HĐBĐ dated 28 May 2025;
 - The Mortgage Contract No. 03/2025/1728454/HĐBĐ dated 20 June 2025.
- (iii) The loan from Vietcombank – Binh Duong Branch is to supplement the working capital. This loan is secured by mortgaging land use right, ownership of house and other land-attached assets in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province according to the Mortgage Contract No. 022TC24 dated 24 April 2024.
- (iv) The loan from SeABank – Binh Duong Branch is to supplement the working capital. This loan is secured by mortgaging land use right, ownership of house and other land-attached assets in Thoi Hoa Ward, Ben Cat City, Binh Duong Province according to the Mortgage Contracts No. REF2414300418/HĐTC/BDS/231277/2 dated 25 June 2024 and No. REF2414300418/HĐTC/BDS/231277/1 dated 25 June 2024.
- (v) The loan from VIB is to supplement the working capital. This loan is secured by mortgaging the land use rights, ownership of houses and land-attached assets at Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province according to the Mortgage Contracts No. 1057116.24.882; No. 1057154.24.882; No. 1057144.24.882 dated 20 December 2024.
- (vi) Bonds issued to increase the operating capital.
- Date of issuance : 31 December 2020.
 - Date of maturity : 31 December 2025.
 - Interest payment term : Every 3 months.
 - Interest rate : Fixed rate at 10,3%/year
 - Collaterals : This loan is secured by mortgaging assets owned by Investment and Industrial Development Joint Stock Corporation including the value of land use right, all



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assets/benefits formed from the project on land at Residence Area 5B, Bau Bang District, Binh Duong Province.

The Company is solvent over short-term loans.

Details of increases/(decreases) of short-term borrowings during the period are as follows:

| | <u>Beginning balance</u> | <u>Increase during the period</u> | <u>Amount repaid during the period</u> | <u>Transfer from long-term borrowings</u> | <u>Allocation of bond issuance expenses</u> | <u>Ending balance</u> |
|---|--------------------------|-----------------------------------|--|---|---|------------------------|
| Short-term loans from banks | 493.514.326.138 | 209.018.304.688 | (292.835.553.860) | - | - | 409.697.076.966 |
| Short-term loans from other organizations and individuals | 6.500.000.000 | | | | | 6.500.000.000 |
| Current portions of long-term loans | | | | 27.339.048.000 | | 27.339.048.000 |
| Current portions of bonds | 151.352.500.000 | | | | 823.750.000 | 152.176.250.000 |
| Total | 651.366.826.138 | 209.018.304.688 | (292.835.553.860) | 27.339.048.000 | 823.750.000 | 595.712.374.966 |

21b. Long-term borrowings

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|---|------------------------|--------------------------|
| Long-term loans from banks | 519.441.912.000 | 546.780.960.000 |
| MBBank – Binh Duong Branch ⁽ⁱ⁾ | 519.441.912.000 | 546.780.960.000 |
| Total | 519.441.912.000 | 546.780.960.000 |

- (i) The loan from MBBank – Binh Duong Branch is to pay for the land use right in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province according to the Credit Contract No. 273803.25.140.579294.TD dated 31 December 2024. This loan is secured by mortgaging 3 certificates of land use right, ownership of house and other land-attached assets in Thoi Hoa Ward, Thu Dau Mot City, Binh Duong Province according to the Mortgage Contract No. 273984.25.140.579294.BD dated 10 January 2025.

The Company is solvent over long-term loans.

Details of long-term loans during the period are as follows:

| | <u>Beginning balance</u> | <u>Increase</u> | <u>Amount paid during the period</u> | <u>Kết chuyển sang vay và nợ ngắn hạn</u> | <u>Ending balance</u> |
|-----------------|--------------------------|-----------------|--------------------------------------|---|------------------------|
| Long-term loans | 546.780.960.000 | - | - | (27.339.048.000) | 519.441.912.000 |
| Total | 546.780.960.000 | - | - | (27.339.048.000) | 519.441.912.000 |

Repayment schedule of long-term borrowings is as follows:



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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FINANCIAL STATEMENTSFor the 2nd quarter of 2025**Notes to the Financial Statements (cont.)**

| | Total debts | 1 year or less | More than 1 year to 5 years | More than 5 years |
|----------------------------|------------------------|------------------------|--|------------------------------|
| Ending balance | | | | |
| Long-term loans from banks | 546.780.960.000 | 27.339.048.000 | 519.441.912.000 | - |
| Bonds | 152.176.250.000 | 152.176.250.000 | - | - |
| Total | 698.957.210.000 | 179.515.298.000 | 519.441.912.000 | - |
| Beginning balance | | | | |
| Long-term loans from banks | 546.780.960.000 | - | 546.780.960.000 | - |
| Bonds | 151.352.500.000 | 151.352.500.000 | - | - |
| Total | 698.133.460.000 | 151.352.500.000 | 546.780.960.000 | - |

21c. Overdue borrowings

The Company has no overdue loans.

22. Bonus and welfare funds

| | Beginning balance | Increase due to appropriation from profit | Disbursement during the period | Ending balance |
|---------------------------------------|------------------------------|--|---|-----------------------|
| Bonus and welfare funds | 48.317.731.683 | 12.180.427.815 | (10.046.179.167) | 50.451.980.331 |
| Bonus fund for the Executive Officers | 190.200.000 | - | - | 190.200.000 |
| Total | 48.507.931.683 | 12.180.427.815 | (10.046.179.167) | 50.642.180.331 |

23. Owner's equity**23a. Statement of changes in owner's equity**

| | Capital | Share premiums | Investment and development fund | Retained earnings | Total |
|---|--------------------------|---------------------------|--|------------------------------|--------------------------|
| Beginning balance of the previous period | 2.518.325.090.000 | 211.326.226.000 | 593.024.752.659 | 477.002.892.951 | 3.799.678.961.610 |
| Increase in charter capital from share issuance | 1.259.158.750.000 | | | | 1.259.158.750.000 |
| Profit during the period | | | | 100.314.028.018 | 100.314.028.018 |
| Appropriation for funds in the previous year | | | 111.553.717.543 | (130.146.003.800) | (18.592.286.257) |
| Ending balance of the previous period | 3.777.483.840.000 | 211.326.226.000 | 704.578.470.202 | 447.170.917.169 | 5.140.559.453.371 |
| Beginning balance of the current period | 3.777.483.840.000 | 211.326.226.000 | 704.578.470.202 | 326.041.576.649 | 5.019.430.112.851 |
| Profit during the period | | | | 102.712.007.762 | 102.712.007.762 |
| Appropriation for funds in the current year | | | 48.721.711.260 | (60.902.139.075) | (12.180.427.815) |
| Ending balance of the current period | 3.777.483.840.000 | 211.326.226.000 | 753.300.181.462 | 367.851.445.336 | 5.109.961.692.798 |



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

Address: No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Viet Nam

FINANCIAL STATEMENTSFor the 2th quarter of 2025**Notes to the Financial Statements (cont.)****23b. Details of capital contribution of the owners**

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|---|--------------------------|--------------------------|
| Investment and Industrial Development Joint Stock Corporation | 1.879.774.240.000 | 1.879.774.240.000 |
| Other shareholders | 1.897.709.600.000 | 1.897.709.600.000 |
| Total | 3.777.483.840.000 | 3.777.483.840.000 |

23c. Shares

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|--|-----------------------|--------------------------|
| Number of shares registered to be issued | 377.748.384 | 377.748.384 |
| Number of shares sold to the public | 377.748.384 | 377.748.384 |
| - Common shares | 377.748.384 | 377.748.384 |
| - Preferred shares | - | - |
| Number of shares repurchased | - | - |
| - Common shares | - | - |
| - Preferred shares | - | - |
| Number of outstanding shares | 377.748.384 | 377.748.384 |
| - Common shares | 377.748.384 | 377.748.384 |
| - Preferred shares | - | - |

Face value of outstanding shares: VND 10.000.

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT**1. Revenue****1a. Gross revenue**

| | <u>Current period</u> | <u>Previous period</u> |
|---|------------------------|------------------------|
| Sales of toll tickets | 81.970.252.950 | 75.594.940.831 |
| Sales of real estate | 37.233.416.315 | 231.977.159.692 |
| Sales of investment properties | 7.186.909.092 | 8.587.553.726 |
| Revenue from business cooperation contracts | - | 1.852.200.000 |
| Sales of other services | 3.571.909.095 | 3.848.454.549 |
| Total | 129.962.487.452 | 321.860.308.798 |

| | <u>Current period</u> | <u>Previous period</u> |
|--|-----------------------|------------------------|
| Investment and Industrial Development Joint Stock Corporation | | |
| Revenue from business cooperation | - | 1.852.200.000 |
| Transfer of 5 floors of Becamex Tower | - | 202.923.200.000 |

2. Revenue deductions

This item reflects value of real estate returned during the period.

3. Costs of sales

| | <u>Current period</u> | <u>Previous period</u> |
|--|-----------------------|------------------------|
|--|-----------------------|------------------------|



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Address: No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Viet Nam

FINANCIAL STATEMENTSFor the 2th quarter of 2025**Notes to the Financial Statements (cont.)**

| | <u>Current period</u> | <u>Previous period</u> |
|---|--------------------------------|-------------------------------|
| Costs of toll tickets | 20.651.508.855 | 18.945.086.090 |
| Costs of real estate trading | (40.092.104.856) | 169.737.282.476 |
| Costs of investment properties | 2.561.709.199 | 3.730.494.247 |
| Costs of business cooperation contracts | - | 4.647.853.934 |
| Costs of other services | 2.048.054.924 | 2.180.503.540 |
| Total | <u>(14.830.831.878)</u> | <u>199.241.220.287</u> |
| 4. Financial income | | |
| | <u>Current period</u> | <u>Previous period</u> |
| Dividends and profit received | 1.500.000.000 | 8.690.000.150 |
| Term deposit interest | - | 9.369.863 |
| Demand deposit interest | 10.759.320 | 152.857.498 |
| Total | <u>1.510.759.320</u> | <u>8.852.227.511</u> |
| 5. Financial expenses | | |
| | <u>Current period</u> | <u>Previous period</u> |
| Loan interest expenses | 11.185.844.476 | 18.244.723.913 |
| Provision for long-term financial investments | - | (510.000.000) |
| Bond issuance expenses | 411.875.000 | 411.875.000 |
| Cash discount given to customers | 11.550.000 | - |
| Interest on late dividend payment | 11.198.134.348 | - |
| Other financial expenses | - | 550.000 |
| Total | <u>22.807.403.824</u> | <u>18.147.148.913</u> |
| 6. Selling expenses | | |
| | <u>Current period</u> | <u>Previous period</u> |
| Expenses for employees | 3.103.423.993 | 3.505.747.499 |
| Tools | 36.143.849 | 34.741.250 |
| Depreciation/(amortization) of fixed assets | 1.864.959.768 | 1.891.173.942 |
| External services expenses | 437.403.419 | 361.613.294 |
| Brokerage commission expenses | 54.545.455 | 490.909.091 |
| Other expenses | 70.988.896 | 92.364.052 |
| Total | <u>5.567.465.380</u> | <u>6.376.549.128</u> |
| 7. General and administration expenses | | |
| | <u>Current period</u> | <u>Previous period</u> |
| Staff costs | 5.789.840.848 | 4.808.782.375 |
| Tools and supplies | 102.745.217 | 107.800.058 |
| Depreciation/(amortization) of fixed assets | 379.870.810 | 502.457.241 |
| External services expenses | 3.529.746.481 | 1.805.235.749 |
| Other expenses | 1.012.099.797 | 5.128.071.169 |
| Total | <u>10.814.303.153</u> | <u>12.352.346.592</u> |
| 8. Other income | | |
| | <u>Current period</u> | <u>Previous period</u> |



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FINANCIAL STATEMENTSFor the 2th quarter of 2025**Notes to the Financial Statements (cont.)**

| | <u>Current period</u> | <u>Previous period</u> |
|--|-----------------------|------------------------|
| Income from fines for contract violations | 1.319.510.978 | 1.164.518.728 |
| Income from compensation | 30.540.000 | - |
| Tools | - | 167.272.727 |
| Income from power and water charges at construction sites and other income | 5.944.027.965 | 4.884.046.328 |
| Total | 7.294.078.943 | 6.215.837.783 |
| 9. Other expenses | | |
| | <u>Current period</u> | <u>Previous period</u> |
| Costs for power and water charges at construction sites and other costs | 5.107.436.286 | 10.574.826.168 |
| Total | 5.107.436.286 | 10.574.826.168 |
| 10. Earnings per share | | |
| Information on earnings per share is presented in the Consolidated Financial Statements. | | |
| 11. Operating costs | | |
| | <u>Current period</u> | <u>Previous period</u> |
| Materials and supplies | 5.535.941.319 | 4.068.541.567 |
| Labor costs | 10.257.672.135 | 9.422.376.217 |
| Depreciation/(amortization) of fixed assets | 15.555.351.859 | 16.489.905.200 |
| External services rendered | 7.108.926.844 | 6.487.672.029 |
| Other expenses | 1.516.503.381 | 8.727.272.952 |
| Total | 40.227.032.552 | 45.195.767.965 |

VII. OTHER DISCLOSURES**1. Operating leased assets**

As at the balance sheet date, the total minimum rental to be collected in the future from irrevocable operating leases is as follows:

| | <u>Ending balance</u> | <u>Beginning balance</u> |
|-----------------------------|-----------------------|--------------------------|
| 1 year or less | 11.397.818.182 | 2.318.181.818 |
| More than 1 year to 5 years | 545.454.545 | 1.090.909.091 |
| Total | 11.943.272.727 | 3.409.090.909 |

2. Transactions and balances with related parties

The Company's related parties include key managers, their related individuals and other related parties.

2a. Transactions and balances with the key managers and their related individuals

The Company's key managers include the Board of Management and the Executive Officers (the Board of Directors and the Chief Accountant). The key managers' related individuals are their close family members.

Transactions with the key managers and their related individuals

The Company has no revenues of goods and service provisions and no other transactions with the key managers and their related individuals.



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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FINANCIAL STATEMENTSFor the 2th quarter of 2025**Notes to the Financial Statements (cont.)***Receivables from and payables to the key managers and their related individuals*

The Company has no receivables from and payables to the key managers and their related individuals.

Income of the key managers

The income of the key managers during the period is VND 2.956.000.000 (Previous period: VND 2.966.300.000)

2b. Transactions and balances with other related parties

Other related parties of the Company include:

| Other related parties | Relationship |
|--|---|
| Investment and Industrial Development Joint Stock Corporation | Major shareholder |
| Becamex Hospitality Company Limited | Subsidiary |
| Becamex Trade Company Limited | Subsidiary |
| WTC Binh Duong One Member Company Limited | Subsidiary |
| Becamex Binh Phuoc Infrastructure Development Joint Stock Company | Associate |
| Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company | Associate |
| Binh Duong Trade and Development Joint-Stock Company | Subsidiary of Investment and Industrial Development Joint Stock Corporation |
| Becamex Urban Development Joint Stock Company | Subsidiary of Investment and Industrial Development Joint Stock Corporation |
| Binh Duong Rubber Joint Stock Company | Subsidiary of Investment and Industrial Development Joint Stock Corporation |
| Becamex International General Hospital Joint Stock Company | Subsidiary of Investment and Industrial Development Joint Stock Corporation |
| My Phuoc Hospital Joint Stock Company | Subsidiary of Investment and Industrial Development Joint Stock Corporation |
| Eastern International University | Subsidiary of Investment and Industrial Development Joint Stock Corporation |
| Vietnam – Singapore Industrial Park Joint Venture Co., Ltd. | Associate of Investment and Industrial Development Joint Stock Corporation |
| Vietnam Technology & Telecommunication Joint Stock Company | Associate of Investment and Industrial Development Joint Stock Corporation |
| Becamex Tokyu Co., Ltd. | Associate of Investment and Industrial Development Joint Stock Corporation |
| Becamex - Vspip Power Investment and Development Joint Stock Company | Associate of Investment and Industrial Development Joint Stock Corporation |

Apart from transactions with subsidiaries presented in Note No. V.13 as well as sales of goods and service provisions to other related parties which are not subsidiaries, joint ventures and associates presented in Note No. VI.1b, the Company also has other transactions with other related parties as follows:

| | Current period | Previous period |
|--|-----------------------|------------------------|
| Investment and Industrial Development Joint Stock Corporation | | |
| Power charges | 106.728.551 | - |



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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FINANCIAL STATEMENTSFor the 2th quarter of 2025**Notes to the Financial Statements (cont.)**

| | <u>Current period</u> | <u>Previous period</u> |
|---|-----------------------|------------------------|
| Receipt of transferred land use right | 25.338.354.300 | 1.242.684.000.000 |
| Division of cost of business cooperation contract | - | 4.647.853.934 |
| Management and operation of social houses | 1.154.795.456 | 446.295.455 |
| Distribution of dividends in cash | - | 131.584.196.800 |
| Dividend payment for the year 2022 | - | 45.000.000.000 |
| Payment of interest on late dividend payments | - | 50.000.000.000 |
| Office rental expenses and management fees | 168.058.440 | - |
| Interest on late dividend payment | 11.198.134.348 | - |

Vietnam Technology & Telecommunication Joint Stock Company

| | | |
|------------------------------------|-------------|---------------|
| Purchase of merchandises, services | 143.678.624 | 767.380.733 |
| Dividends shared | - | 1.190.000.000 |

Becamex Hospitality Company Limited

| | | |
|------------------|---------------|---|
| Dividends shared | 1.500.000.000 | - |
|------------------|---------------|---|

Vietnam – Singapore Industrial Park Joint Venture Co., Ltd.

| | | |
|---------------------------------------|---|-------------|
| Receipt of transferred land use right | - | 991.008.000 |
|---------------------------------------|---|-------------|

Binh Duong Trade and Development Joint-Stock Company

| | | |
|--------------|---|---------------|
| Construction | - | 7.465.135.424 |
|--------------|---|---------------|

The prices of merchandises and services supplied to other related parties are mutually agreed. The purchases of merchandises and services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties

Receivables from and payables to other related parties are presented in Notes No. V.2, V.3, V.4, V.14, V.18, V.19, V.20 and V.21.

The receivables from other related parties are unsecured and will be paid in cash. No allowances have been made for the receivables from other related parties.

3. Segment information

The main segment report is the business segments based on the internal organizational and management structure as well as the internal financial reporting system of the Company.

3a. Information on business segment

The Company has the following main business segments:

- Sales of toll tickets: sales of toll tickets for National Highway 13.
- Trading real estate: investment in construction and operation of technical infrastructure of industrial parks, residential areas and urban areas.
- Trading investment properties: leasing premises in Becamex Tower, Hoa Loi Residential Area, Sunflower Villas.



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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For the 2th quarter of 2025

Notes to the Financial Statements (cont.)

- Construction: construction of social houses, public works.
- Business cooperation contract: cooperation in implementing Becamex City Center Project with Investment and Industrial Development Joint Stock Corporation.
- Others: leasing equipment and furniture.

Information on business segment of the Company is presented in the attached Appendix.

3b. Information on geographical segment

All of the Company's operations take place in the territory of Vietnam, mainly in Binh Duong Province.

4. Subsequent events

There are no material subsequent events which are required adjustments or disclosures in the Financial Statements.

Ho Chi Minh City, 15 July 2025



Luong Thi Ngoc Trinh
Preparer



Bui Thi Thuy
Chief Accountant



Trinh Thanh Hung
Chief Executive Officer



Appendix 1: Segment information according to the business segments

Information on the Company's financial performance, fixed assets and other non-current assets according to the business segments is as follows:


Unit: VND


| Current period | Sales of toll tickets | Trading real estate | Trading investment properties | Construction | Business cooperation contract | Others | Deductions | Total |
|--|-----------------------|-----------------------|-------------------------------|--------------|-------------------------------|----------------------|------------|------------------------|
| Net external sales | 81.970.252.950 | 16.544.916.055 | 7.186.909.092 | - | - | 3.571.909.095 | - | 109.273.987.192 |
| Net inter-segment sales | - | - | - | - | - | - | - | - |
| Total net sales | 81.970.252.950 | 16.544.916.055 | 7.186.909.092 | - | - | 3.571.909.095 | - | 109.273.987.192 |
| Segment financial performance | 34.178.275.757 | 46.263.998.402 | 3.916.365.188 | - | - | 557.007.366 | - | 84.915.646.713 |
| Expenses not attributable to segments | | | | | | | | - |
| Operating profit | | | | | | | | 84.915.646.713 |
| Financial income | | | | | | | | 1.510.759.320 |
| Financial expenses | | | | | | | | - |
| Other income | | | | | | | | 7.294.078.943 |
| Other expenses | | | | | | | | (5.107.436.286) |
| Current income tax | | | | | | | | (17.449.609.738) |
| Deferred income tax | | | | | | | | - |
| Profit after tax | | | | | | | | 71.163.438.952 |
| Total expenses on acquisition of fixed assets and other non-current assets | 6.496.929.075 | 1.293.544.330 | 1.078.099.829 | - | - | 279.265.409 | - | 9.147.838.643 |
| Total depreciation/(amortization) and allocation of long-term prepayments | 17.481.304.188 | 153.155.886 | 2.580.510.175 | - | - | 31.929.089 | - | 20.246.899.337 |
| Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments) | - | - | - | - | - | - | - | - |



Appendix 1: Segment information according to the business segments

| | Sales of toll tickets | Trading real estate | Trading investment properties | Construction | Business cooperation contract | Others | Deductions | Total |
|--|-----------------------|------------------------|-------------------------------|--------------|-------------------------------|----------------------|------------|------------------------|
| Previous period | | | | | | | | |
| Net external sales | 75.594.940.831 | 225.903.252.994 | 8.587.553.726 | - | 1.852.200.000 | 3.848.454.549 | - | 315.786.402.100 |
| Net inter-segment sales | - | - | - | - | - | - | - | - |
| Total net sales | 75.594.940.831 | 225.903.252.994 | 8.587.553.726 | - | 1.852.200.000 | 3.848.454.549 | - | 315.786.402.100 |
| Segment financial performance | 49.508.368.565 | 35.427.659.751 | 4.749.580.189 | - | (2.795.653.934) | (7.220.817.391) | - | 79.669.137.180 |
| Expenses not attributable to segments | | | | | | | | - |
| Operating profit | | | | | | | | 79.669.137.180 |
| Financial income | | | | | | | | 8.852.227.511 |
| Financial expenses | | | | | | | | - |
| Other income | | | | | | | | 6.215.837.783 |
| Other expenses | | | | | | | | (10.574.826.168) |
| Current income tax | | | | | | | | (16.110.816.676) |
| Deferred income tax | | | | | | | | - |
| Profit after tax | | | | | | | | 68.051.559.630 |
| Total expenses on acquisition of fixed assets and other non-current assets | 10.280.316.080 | 19.218.851.966 | 1.244.674.242 | - | - | 326.460.841 | - | 31.070.303.128 |
| Total depreciation/(amortization) and allocation of long-term prepayments | 31.279.708.660 | 1.231.062.599 | 7.480.642.545 | - | - | 44.587.588 | - | 40.036.001.393 |
| Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments) | - | - | - | - | - | - | - | - |


Luong Thi Ngoc Trinh
Preparer


Bui Thi Thuy
Chief Accountant

Date: 15 July 2025

Trinh Thanh Hung
Chief Executive Officer





Appendix 1: Segment information according to the business segments

The Company's assets and liabilities according to the business segments are as follows:

Unit: VND

| | Sales of toll tickets | Trading real estate | Trading investment properties | Construction | Business cooperation contract | Others | Total |
|-------------------------------|-----------------------|---------------------|-------------------------------|--------------|-------------------------------|---------------|--------------------------|
| Ending balance | | | | | | | |
| Direct assets of segment | 532.378.437.972 | 5.164.564.486.678 | 517.330.478.100 | - | 501.310.604.300 | 2.489.700.000 | 6.718.073.707.050 |
| Unallocated assets | | | | | | | 962.555.761.553 |
| Total assets | | | | | | | 7.680.629.468.603 |
| Direct liabilities of segment | 53.407.345.679 | 1.489.277.174.371 | 13.568.000.000 | - | - | 2.649.169.554 | 1.558.901.689.604 |
| Unallocated liabilities | | | | | | | 1.011.765.852.201 |
| Total liabilities | | | | | | | 2.570.667.541.805 |
| Beginning balance | | | | | | | |
| Direct assets of segment | 550.866.415.914 | 5.132.297.038.865 | 485.640.293.967 | - | 501.305.540.832 | 9.386.070.002 | 6.679.495.359.580 |
| Unallocated assets | | | | | | | 969.330.164.598 |
| Total assets | | | | | | | 7.648.825.524.178 |
| Direct liabilities of segment | 55.725.820.900 | 1.509.977.758.309 | 15.856.300.000 | - | - | 6.889.276.201 | 1.588.449.155.410 |
| Unallocated liabilities | | | | | | | 1.040.946.255.917 |
| Total liabilities | | | | | | | 2.629.395.411.327 |


Luong Thi Ngoc Trinh
Preparer


Bui Thi Thuy
Chief Accountant

Date: 15 July 2025

Trịnh Thanh Hùng
Chief Executive Officer

