BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

Ho Chi Minh city, 29, August, 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

- 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 hereby discloses the variation in profit after tax in the Income Statement of the reviewed Financial Statements for the first 6 months of 2025 compared to that for the first 6 months of 2024 below

5. This information was published on the Company's website on 29, August 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

31008056831 Representative

CỔ PHẨN PHÁT TRIỂN HẠ TẨNG KỸ THUẬT

READ THANH HUNG

Chief Executive Officer

Attached documents:

- Letter No. 304/BecamexIJC-QLTC dated 28/08/2025



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY (BECAMEX IJC)

SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness

Ho Chi Minh City, 28 August 2025

No. 304/BecamexIJC-QLTC (Re. Explanation for the variation in profit after tax in the reviewed Financial Statements for the first 6 months of 2025)

To: - State Securities Commission of Vietnam - Ho Chi Minh City Stock Exchange

Company name

Becamex Infrastructure Development Joint Stock

Company

Stock code

: IJC

Address

: No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh

City, Vietnam

Pursuant to the Circular No. 96/2020/TT-BTC dated 16 November 2020 guiding information disclosure on the stock market;

Pursuant to the Company's reviewed Financial Statements for the first 6 months of 2025.

Becamex Infrastructure Development Joint Stock Company hereby presents our explanation for:

• The variation in profit after tax in the Income Statement of the reviewed Financial Statements for the first 6 months of 2025 compared to that for the first 6 months of 2024 below:

No.	Items	First 6 months of 2025 (VND)	First 6 months of 2024 (VND)	Rate (%)
1,	Profit after tax – Financial Statements of the Parent Company	73.145.338.913	100.314.028.018	73%
2	Profit after tax – Consolidated Financial Statements	142.925.158.124	112.738.325.087	127%

- 1. The profit after tax of the Parent Company for the first 6 months of 2025 decreased by a 27% compared to the same period in 2024 due to: a 48% decrease in total revenue (primarily due to a 78% drop in real estate revenue) and a 57% decline in total costs. These combined factors resulted in a 27% decrease in the profit after tax.
- 2. The Group's profit after tax for the first 6 months of 2025 increased by 27% year on year due to: a 29% decrease in total revenue (primarily due to a reduction in real estate revenue, and the increase of gains in the associate compared to the same



period of the previous year) and a 45% decrease in total costs. These combined factors resulted in a 27% increase in the profit after tax.

• The variation in profit after tax in the Income Statement of the reviewed Financial Statements for the first 6 months of 2025 compared to the accumulated profit after tax in the Financial Statements for the 2nd quarter of 2025 prepared by the Company below:

No.	Items	The reviewed Financial Statements for the first 6 months of 2025 (VND)	Cumulative of the Financial Statements for the 2 nd quarter of 2025 prepared by the Company (VND)	Rate (%)
1	Profit after tax – Financial Statements of the Parent Company	73.145.338.913	102.712.241.762	71%
2	Profit after tax – Consolidated Financial Statements	142.925.158.124	172.407.459.720	83%

The reviewed profit after tax in the Parent Company's Financial Statements and the Consolidated Financial Statements decreased by 29% and 17% respectively. This was due to the Company's reduction of accrued costs of IJC Urban Area by VND 36.847.413.418 and increase of corporate income tax by VND 7.369.482.684. Accordingly, the Company retroactively recognized these amounts in the Financial Statements of the year 2022. As a result, the reviewed profit after tax for the first 6 months of 2025 in the Parent Company's Financial Statements decreased by 29%, while that in the Consolidated Financial Statements decreased by 17%. However, these adjustments do not affect the Company's retained earnings as of 30 June 2025.

Yours faithfully.

To:

- As above;

- Archive: File.

CHIEF EXECUTIVE OFFICER

CÔNG TY

PHAT TRIEN HAT

Trinh Thanh Hung