BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY	***THE SOCIALIST REPUBLIC OF VIETNAM***
----------	***Independence - Freedom - Happiness***

Ho Chi Minh City, July 28th, 2026

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 the 2st quarter of 2026 Consolidated financial statements.

5. This information was published on the Company's website on July 28th, 2026, 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

CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT
M.S.D.N:3700805566-C.T.C.P
P.PHÚ LỢI-TP.HỒ CHÍ MINH

TRINH THANH HUNG
Chief Executive Officer

Attached documents:
- The 2st quarter of 2026 Consolidated financial statements.

TTNB-26070051

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of 30 June 2026

Unit: VND

ITEMS	Code	Note	ENDING BALANCE	BEGINNING BALANCE
A. CURRENT ASSETS	**100**		**7,075,785,452,163**	**6,016,656,347,470**
I. Cash and cash equivalents	**110**	**V.01**	**568,546,662,143**	**925,331,270,282**
1. Cash	111		53,544,359,621	58,371,751,504
2. Cash equivalents	112		515,002,302,522	866,959,518,778
II. Short-term financial investments	**120**	V.02	**723,586,395,264**	**767,881,501,509**
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123		723,586,395,264	767,881,501,509
4. Provisions for impairment of short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**764,783,231,125**	**631,666,505,862**
1. Short-term trade receivables	131	V.03a	633,772,305,459	544,966,939,244
2. Short-term advances to suppliers	132	V.04	98,719,083,846	57,089,072,612
3. Receivables from construction contracts under percentage of completion method	134		-	-
4. Other short-term receivables	135	V.05a	37,646,018,559	34,828,266,285
5. Allowance for short-term doubtful debts (*)	136		(5,354,176,739)	(5,217,772,279)
6. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		**4,903,170,372,826**	**3,686,467,591,721**
1. Inventories	141	V.07	4,903,170,372,826	3,686,467,591,721
2. Allowance for devaluation of inventories (*)	142		-	-
V. Current biological assets	**150**		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets (*)	153		-	-
VI. Other current assets	160		**115,698,790,805**	**5,309,478,096**
1. Short-term deferred expenses	161	V.08a	21,485,642,463	5,226,276,200
2. Deductible VAT	162		94,029,338,450	-
3. Taxes and other receivables from the State	163		183,809,892	83,201,896
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-
B. NON-CURRENT ASSETS	**200**		**4,584,831,010,236**	**4,316,152,481,808**
I. Long-term receivables	**210**		**951,291,477,327**	**943,110,264,425**
1. Long-term trade receivables	211	V.03b	950,132,177,327	942,000,964,425
2. Long-term advances to suppliers	212		-	-
3. Other long-term receivables	215	V.05b	1,159,300,000	1,109,300,000
4. Allowance for long-term doubtful debts (*)	216		-	-
II. Fixed assets	**220**		**488,267,348,605**	**510,115,869,313**
1. Tangible fixed assets	**221**	**V.9**	**475,899,787,318**	**496,774,410,474**
- Historical cost	222		1,183,107,818,291	1,177,744,950,192
- Accumulated depreciation (*)	223		(707,208,030,973)	(680,970,539,718)
2. Financial leased assets	**224**		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-

ITEMS	Code	Note	ENDING BALANCE	BEGINNING BALANCE
3. Intangible fixed assets	**227**	**V.10**	**12,367,561,287**	**13,341,458,839**
- Initial cost	228		29,508,576,162	29,218,976,162
- Accumulated amortization (*)	229		(17,141,014,875)	(15,877,517,323)
III. Non-current biological assets	**230**		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provisions for impairment of non-current biological assets (*)	238		-	-
IV. Investment property	**240**	**V.11**	**423,374,491,266**	**493,572,390,602**
- Historical cost	241		458,047,577,371	529,092,086,474
- Accumulated depreciation (*)	242		(34,673,086,105)	(35,519,695,872)
V. Non-current assets in process	**250**		**367,036,643,603**	**366,545,323,993**
1. Long-term work in process	251	V.12	367,036,643,603	366,375,483,993
2. Construction in progress	252		-	169,840,000
VI. Long-term financial investments	**260**		**2,336,319,752,592**	**1,984,472,914,581**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262	V.14	1,835,661,703,334	1,483,814,865,323
3. Equity investments in other entities	263	V.14	500,658,049,258	500,658,049,258
4. Provisions for impairment of long-term investments in other entities (*)	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provisions for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	**270**		**18,541,296,843**	**18,335,718,894**
1. Long-term deferred expenses	271	V.08b	18,541,296,843	18,335,718,894
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
5. Goodwill	279		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**11,660,616,462,399**	**10,332,808,829,278**
C. LIABILITIES	**300**		**3,749,791,681,418**	**2,268,499,437,236**
I. Current liabilities	**310**		**2,538,866,883,631**	**952,508,952,111**
1. Short-term trade payables	311	V.15a	844,667,979,569	81,308,363,062
2. Short-term advances from customers	312	V.16	60,060,605,531	9,503,959,591
3. Payables for dividends and profit distributions	313	V.17	577,632,601,445	262,867,811,245
4. Short-term taxes and amounts payable to the State budget	314	V.18	25,781,166,277	84,025,863,863
5. Payables to employees	315	V.19	9,083,571,864	11,811,016,665
6. Short-term accrued expenses	316	V.20	296,063,941,171	268,610,866,574
7. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
8. Short-term deferred revenue	319		81,279,445	43,408,146
9. Other short-term payables	320	V.22a	78,827,105,812	85,318,612,369
10. Short-term borrowings and financial lease liabilities	321	V.23a	579,336,267,714	85,866,074,487
11. Provisions for short-term payables	322		-	-
12. Bonus and welfare fund	323	V.24	67,332,364,803	63,152,976,109
13. Price stabilization fund	324		-	-
14. Trading Government bonds	325		-	-

ITEMS	Code	Note	ENDING BALANCE	BEGINNING BALANCE
II. Non-current liabilities	**330**		**1,210,924,797,787**	**1,315,990,485,125**
1. Long-term trade payables	331	V.15b	-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333			
4. Long-term accrued expenses	334		-	-
5. Long-term deferred revenue	337	V.21b	102,871,668,680	113,175,511,721
6. Other long-term payables	338	V.22b	409,047,900	12,421,047,900
7. Long-term borrowings and financial lease liabilities	339	V.23b	1,107,644,081,207	1,190,393,925,504
8. Convertible bonds	340		-	-
9. Preferred shares	341		-	-
10. Deferred income tax liability	342		-	-
11. Provisions for long-term payables	343		-	-
12. Science and technology development fund	344		-	-
D. OWNER'S EQUITY	**400**	**V.25**	**7,910,824,780,981**	**8,064,309,392,042**
1. Owner's capital	411		6,295,806,400,000	6,295,806,400,000
- Ordinary shares with voting rights	411A		6,295,806,400,000	6,295,806,400,000
- Preferred shares	411B		-	-
2. Share premiums	412		211,326,226,000	211,326,226,000
3. Bond conversion options	413		-	-
4. Other owner's capital	414		10,801,285,907	10,801,285,907
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		897,588,186,707	766,316,976,424
9. Other equity funds	419		-	-
10. Retained profit	420		495,302,682,367	780,058,503,711
- Retained profit to the end of the previous period	420A		304,891,337,174	780,058,503,711
- Retained profit for the current period	420B		190,411,345,193	-
11. Non-controlling interests	429		-	-
TOTAL LIABILITIES AND OWNER'S EQUITY (440 = 300 + 400)	**440**		**11,660,616,462,399**	**10,332,808,829,278**

Date: 27 July 2026

Preparer	**Chief Accountant**	**Chief Executive Officer**
Luong Thi Ngoc Trinh	**Bui Thi Thuy**	**Trinh Thanh Hung**

M.S.D.N: 370 ... C.T.C.P
CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT
P.PHÚ LỢI-TP.HỒ CHÍ MINH

BC - 26070002

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

Form B02-DN/HN
(Issued in accordance with Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance)

CONSOLIDATED INCOME STATEMENT

For the 2nd quarter of 2026

Unit: VND

Items	Code	Note	2nd quarter of 2026	2nd quarter of 2025	Accumulated to 2026	Accumulated to 2025
1. Revenue from sales of goods and provisions of services	01	VI.1	265,744,545,638	194,819,331,377	545,288,170,791	351,807,251,457
2. Revenue deductions	02	VI.2	30,493,789,183	20,688,500,260	56,505,494,267	26,744,225,140
3. Net revenue from sales of goods and provisions of services (10=01-02)	10		235,250,756,455	174,130,831,117	488,782,676,524	325,063,026,317
4. Cost of sales	11	VI.3	127,225,211,165	23,544,844,919	248,217,679,720	127,575,976,267
5. Gross profit from sales of goods and provisions of services (20 = 10 - 11)	20		108,025,545,290	150,585,986,198	240,564,996,804	197,487,050,050
6. Gain/loss on disposal, liquidation of investment properties	21		-	-	-	-
7. Financial income	22	VI.4	22,656,793,523	1,709,458,373	44,631,822,695	2,084,503,262
8. Financial expenses	*23*	VI.5	16,853,059,581	22,653,550,915	33,805,399,795	31,912,380,993
- In which: Interest expenses	24		11,220,407,511	11,597,719,476	22,587,188,273	20,853,610,993
9. Gain or loss in the associates, joint ventures	25	VI.6	5,191,282,268	43,819,264,786	21,402,939,530	50,972,092,850
10. Selling expenses	26	VI.7	(9,453,950,306)	7,875,405,123	1,668,074,400	17,412,923,352
11. General and administrative expenses	27	VI.8	19,130,628,076	19,282,021,471	37,603,478,086	35,584,157,253
12. Net operating profit {30=20+21+25+(22-23)-(26+27)}	30		109,343,883,730	146,303,731,848	233,522,806,748	165,634,184,564
13. Other income	31		3,203,181,624	5,406,621,454	6,442,545,039	8,098,945,553
14. Other expenses	32		8,014,548,875	5,290,067,346	9,561,825,111	9,232,691,907
15. Other profit/(loss (40 = 31-32)	40		(4,811,367,251)	116,554,108	(3,119,280,072)	(1,133,746,354)
16. Total accounting profit before tax (50=30+40)	**50**		104,532,516,479	146,420,285,956	230,403,526,676	164,500,438,210
17. Current income tax	51	V.18	18,410,191,168	19,469,920,854	39,992,181,483	21,575,280,086
18. Deferred income tax	52		-	-	-	-
19. Profit after tax (60=50-51-52)	**60**		86,122,325,311	126,950,365,102	190,411,345,193	142,925,158,124
20. Profit after tax of Parent Company	61		86,122,325,311	126,950,365,102	190,411,345,193	142,925,158,124
21. Profit after tax of non-controlling shareholders	62		-	-	-	-
22. Basic earning per share	70	VI.9	147	318	350	367
23. Diluted earnings per share	71		147	318	350	367

Profit after tax for the second quarter of 2026 fell by 32% compared with the same period in the previous year, due to:
In the second quarter of 2026, gross revenue from operations increased by 18% (primarily driven by a 471% increase in revenue from property operations), while total costs rose by 106% compared with the same period in the previous year, resulting in a 32% decrease in profit after tax compared with the second quarter of 2025.

Date: 27 July 2026

Preparer	Chief Accountant	Chief Executive Officer
Luong Thi Ngoc Trinh	Bui Thi Thuy	Trinh Thanh Hung

M.S.D.N: 3700805566 CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT P. PHÚ LỢI - TP. HỒ CHÍ MINH

BC - 26070002

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

Form B03-DN/HN
(Issued in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the 2nd quarter of 2026

Unit: VND

ITEMS		Code	Note	Accumulated to 2026	Accumulated to 2025
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	***01***		***230,403,526,676***	***164,500,438,210***
2.	***Adjustments for:***			-	
-	Depreciation/Amortization of fixed assets and investment properties	02	V9,10,11	32,361,835,295	32,448,191,417
-	Provisions and allowances	03	V.14	136,404,460	(540,392,950)
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04		4,130,999	(28,762,152)
-	Gain/loss from investing and financing activities	05	VI.4	(22,883,479,882)	(52,943,189,843)
-	Borrowing costs	06	VI.5	22,552,625,238	20,686,247,980
-	Other adjustments	07		-	-
3.	***Operating profit before***			-	
	movements in working capital	***08***		***262,575,042,786***	***164,122,532,662***
-	Increase/decrease of receivables	09		(388,758,706,443)	52,987,170,350
-	Increase/decrease of inventories	10		(1,146,838,752,846)	(69,518,296,954)
-	Increase/decrease of payables	11		906,819,209,364	35,907,599,151
-	Increase/decrease of deferred expenses	12		(16,464,944,212)	8,400,730,930
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	V23,VI.5	(21,208,818,374)	(19,373,630,563)
-	Corporate income tax paid	15	V.18	(66,113,779,082)	(21,768,828,686)
-	Other cash inflows	16		-	-
-	Other cash outflows	17	V.24	(23,382,294,041)	(13,377,007,759)
	Net cash flows generated from/(used in) operating activities	***20***		***(493,373,042,848)***	***137,380,269,131***
				-	
II.	**Cash flows from investing activities**			-	
1.	Purchases and construction of fixed assets			-	-
	and other non-current assets	21	V9,10,11	(5,695,466,892)	(17,309,884,355)
2.	Proceeds from disposals of fixed assets			-	-
	and other non-current assets	22		172,381,818	-
3.	Cash outflow for lending, buying debt instruments			-	-
	of other entities	23		134,295,106,245	(750,000,000)
4.	Cash recovered from lending, selling debt instruments			-	-
	of other entities	24		(90,000,000,000)	16,300,000,000
5.	Equity investments in other entities	25	V.14	(331,987,852,000)	(20,000,000,000)
6.	Cash recovered from equity investments in other entities	26	V.14	-	-
7.	Interest earned, dividends and profits received	27	V.5, VI.4	19,113,577,407	2,218,134,342
	Net cash flows generated from/(used in) investing activities	***30***		***(274,102,253,422)***	***(19,541,750,013)***
III.	**Cash flows from financing activities**			-	
1.	Proceeds from share issue and owners' contributed			-	-
	capital	31	V.25	-	-
2.	Repayment for capital contributions and re-purchases			-	-
	of stocks already issued	32		-	-
3.	Proceeds from borrowings	33	V.23	526,911,150,362	209,018,304,688

BC - 26070002

ITEMS	Code	Note	Accumulated to 2026	Accumulated to 2025
4. Repayment for borrowing principal	34	V.23	(116,190,801,432)	(292,835,553,860)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36	V.17	(25,529,800)	(436,139,900)
Net cash flows generated from/(used in) financing activities	***40***		***410,694,819,130***	***(84,253,389,072)***
			-	
Net cash flows during the period	**50**		**(356,780,477,140)**	**33,585,130,046**
Beginning cash and cash equivalents	**60**	**V.1**	**925,331,270,282**	**79,913,898,794**
			-	
Effects of fluctuations in foreign	61		(4,130,999)	28,762,152
exchange rates			-	-
Ending cash and cash equivalents	**70**	**V.1**	**568,546,662,143**	**113,527,790,992**

Date: 27 July 2026

Preparer	**Chief Accountant**	**Chief Executive Officer**
Luong Thi Ngoc Trinh	**Bui Thi Thuy**	**Trinh Thanh Hung**

M.S.D.N: 3700805... CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT P.PHÚ LỢI - TP.HỒ CHÍ MINH

BC - 26070002

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the 2nd Quarter of 2026

I. GENERAL INFORMATION

1. Ownership form
Becamex Infrastructure Development Joint Stock Company (hereinafter referred to as "the Company" or "the Parent Company") is a joint stock company.

2. Business fields
The Company operates in the servicing, real estate trading and construction sectors.

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

4. Normal operating cycle
The Company's normal operating cycle is within 12 months. Particularly, the operating cycle of real estate projects depends on each business plan.

5. Structure of the Group
The Group comprises the Parent Company and three subsidiaries under the control of the Parent Company. All subsidiaries are consolidated in the Consolidated Financial Statements.

5a. Information on the Group's restructuring
During the period, the Group did not undertake any additional acquisitions, disposals or divestments in its subsidiaries.

5b. List of subsidiaries to be consolidated

			Percentage of benefit		Percentage of voting right	
Subsidiary	Address	Principal business activities	Ending balance	Beginning balance	Ending balance	Beginning balance
Becamex Hospitality Company Limited	Becamex Hotel, No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City	Operating restaurants and providing catering, event organization, hotel services, acting as an airline and train ticket agent	100%	100%	100%	100%
IJC Construction One Member Limited Company	Becamex Tower, No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City	Construction, real estate management and operation	100%	100%	100%	100%
WTC Binh Duong One-Member Company Limited	B11, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Providing management consultancy, advertising, organizing trade introduction and promotion	100%	100%	100%	100%

5c. *Associates*

Associate	Address	Principal business activities	Percentage of equity	Percentage of benefit	Percentage of voting right
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	Highway 14, Group 8, Quarter 3, Chon Thanh Ward, Dong Nai Province	Investing and trading in real estate	43.11%	43.11%	43.11%
Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company	WTC Tower, No. 01 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Road construction	20%	20%	20%
Ho Chi Minh City Ring Road 4 Joint Stock Company	WTC Tower, No. 01 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Road construction	36%	36%	36%

6. Statement of information comparability on the Consolidated Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period.

7. Headcount

As of the reporting date, the Group's headcount is 730 (headcount at the beginning of the year: 775).

II. FISCAL YEAR AND ACCOUNTING CURRENCY UNIT

1. Fiscal year

The Group's fiscal year is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because transactions of the Group are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 providing guidance on the Enterprise Accounting System, the Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on preparation and presentation of the Consolidated Financial Statements, and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Consolidated Financial Statements.

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

The Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025, the Circular No. 202/2014/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 Consolidated Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Accounting convention

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

2. Consolidation bases

The Consolidated Financial Statements include the Financial Statements of the Parent Company and those of its subsidiaries. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as of the reporting date should also be taken into consideration.

The financial performance of subsidiaries, which are acquired or disposed during the period, is included in the Consolidated Income Statement from the date of acquisition or disposal of investments in those subsidiaries.

The Financial Statements of the Parent Company and those of subsidiaries used for consolidation are prepared in the same accounting period and apply consistently accounting policies to the same types of transactions and events in similar circumstances. In the case that the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Financial Statements.

Intra-group balances in the Statement of Financial Position and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Non-controlling interests (NCI) reflect profit or loss and net assets of the subsidiaries, which are not held by the Group and presented in a separate item of the Consolidated Income Statement and the Consolidated Statement of Financial Position (classified under owner's equity). Non-controlling interests (NCI) include the values of their non-controlling interests at the initial date of business combination and those arising within the ranges of changes in owner's equity from the date of business combination. Losses incurred by subsidiaries are allocated to non-controlling interests in proportion to their ownership interests, even if such losses exceed the non-controlling interests' share of the net assets of the subsidiaries.

3. Foreign currency transactions

Transactions denominated in foreign currencies are converted at the exchange rate ruling as of the transaction dates. The balances of monetary items denominated in foreign currencies at the reporting date are converted at the exchange rate prevailing on that date.

Exchange differences arising from the foreign currency transactions during the period are recognized in financial income or financial expenses. Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date, after offsetting gain against loss, are recognized into financial income or financial expenses.

Foreign currency transactions are translated into the functional currency using the spot exchange rate at the date of the transaction. The exchange rates applied to foreign currency transactions are determined as follows:

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate agreed upon in the contracts of trading foreign currency between the Group and the Bank.
- For capital contributions or capital receipts: the buying rate of the bank where the Group opens its account to receive capital contributed from investors as of the date of capital contribution.
- For receivables: the buying rate of foreign currency ruling as at the time of transaction of the commercial bank where the Group designates the customers to make payments.
- For payables: the selling rate of foreign currency ruling as at the time of transaction of the commercial bank where the Group intends to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Group makes payments.

The exchange rate used to re-evaluate the ending balances of monetary items in foreign currencies which only include cash in foreign currencies is the buying rate of Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) where the Group regularly conducts transactions.

4. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment, that are readily convertible to a known amount of cash and subject to insignificant risk of change in value at the reporting date.

5. Financial investments

The Group's financial investments consist solely of held-to-maturity investments.

An investment is classified as a held-to-maturity investment when the Group has the intention and ability to hold it to maturity. Held-to-maturity investments include term deposits (including debentures and promissory note), bonds, preferred shares that the issuer are required to re-purchase at a certain date in the future and held-to-maturity loans for the purpose of collecting periodic interest as well as other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and other transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest income from these held-to-maturity investments after acquisition date is recognized in the Consolidated Income Statement on an accrual basis. Interest incurred prior to the Group's acquisition of held-to-maturity investments is deducted from the costs at the acquisition time.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs.

Investments in associates

An associate is an entity over which the Group has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the right to participate in decisions regarding the financial and operating policies of the investee but not to control these policies.

Investments in associates are accounted for using the equity method. Accordingly, an investment in an associate is recognized in the Consolidated Financial Statements at its initial investment cost, adjusted for changes in the Group's share of the associate's net assets after the date of investment. If the Group's share of loss of an associate exceeds or equals the carrying amount of an investment, the investment is then reported at nil (0) value on the Consolidated Financial Statements, except when the Group has obligations to pay on behalf of the associate to satisfy obligations of the associate.

The Financial Statements of the associates are prepared for the same accounting period as the Consolidated Financial Statements of the Group. In the case that the accounting policy of an associate is different from the accounting policy applied consistently in the Group, the Financial Statements of that associate will be properly adjusted before being used for the preparation of the Consolidated Financial Statements. Unrealized gains and losses arising from transactions with associates are eliminated to the extent attributable to the Group when preparing the Consolidated Financial Statements.

6. Receivables

Receivables are recognized at their 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 of a commercial nature arising from purchase and sale transactions between the Group and customers who are independent to the Group.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

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

Increases or decreases in the obligatory allowance for doubtful debts as of the reporting date are recorded into general and administrative expenses.

7. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- For 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.

Inventory costs are determined using 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 course 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 exceed their net realizable values. For services in progress, allowance is recognized for each type of services at their own specific prices. Increases or decreases in the obligatory allowance for devaluation of inventories as of the reporting date are recorded into costs of sales.

8. Deferred expenses

Deferred expenses reflect actual expenses incurred relevant to financial performance in several fiscal years. The Group's deferred expenses mainly include expenses of tools, expenses of Highway 13 maintenance and repair, and other repair expenses. These deferred expenses are allocated into costs over the prepayment period or period in which corresponding benefits are realized.

Expenses of tools
The expenses of tools put into use are allocated into costs on a straight-line basis over the maximum period of 3 years.

Expenses of Highway 13 maintenance and repair
The expenses of Highway 13 maintenance and repair are allocated into costs over the estimated useful lives.

Automatic toll collection equipment
Automatic toll collection equipment is allocated into costs over the maximum period of 3 years.

Repair expenses
Other repair expenses are allocated into costs over the estimated useful lives.

9. Operating leased assets

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized as expenses on a straight-line basis over the lease term, irrespective of the timing or method of lease payments.

10. Tangible fixed assets

Tangible fixed assets are presented at their historical cost minus any accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Group to acquire the assets up to the time when it is brought to its working condition for its intended use. Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Group. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting 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:

Fixed assets	Years
Buildings and structures	05–50
Machinery and equipment	05–10
Vehicles	06–10
Office equipment	05–10

11. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

Initial cost of intangible fixed assets includes all costs incurred by the Group to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The Group's intangible fixed assets comprise:

Research and development costs
Research costs which are spent for the purpose of obtaining new scientific or technical knowledge and understandings are included into the Group's expenses when these costs are incurred.

Development costs related to the application of research findings to a plan or design for the production of new or substantially renovated products prior to the commencement of commercial production or use are capitalized if, and only if, the Group can demonstrate all of the followings:

- the technical feasibility of completing the intangible asset so that it will be available for intended use or sale.
- the Group's intention to complete the intangible asset and use or sell it.
- the Group's ability to use or sell that intangible asset.
- the intangible asset will generate probable future economic benefits.
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset.
- the Group's ability to measure reliably the expenditure attributable to the intangible asset during its development.

Development costs capitalized include material costs, direct labor costs, directly attributable costs to generate intangible asset, and part of general expenses which are reasonably and consistently allocated. Other development costs are included into costs as actually incurred.

Development costs capitalized are amortized on a straight-line basis over 10 years.

Computer software
Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Group up to the date the software is available to use. The computer software is amortized on a straight-line basis over a period of 5 to 8 years.

12. Investment properties

Investment property comprises land use rights, buildings, parts of buildings, or infrastructure that are owned by the Group or held under a finance lease and are used to earn rentals or for capital appreciation. Investment property for lease is stated at cost less accumulated depreciation. Investment property for capital appreciation is stated at cost less impairment. The cost of investment property includes all expenditures incurred by the Group or the fair value of consideration given in exchange to acquire the investment property up to the date of purchase or completion of construction.

Subsequent expenditure relating to investment property incurred after initial recognition is recognized as an expense, unless it is probable that such expenditure will result in future economic benefits from the investment property in excess of the performance assessed at initial recognition, in which case the expenditure is capitalized and added to the costs of the investment property.

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

Transfers from owner-occupied property or inventories to investment property are made only when the owner ceases to use the property and begins to lease it out under an operating lease to another party, or when the construction phase is completed. Transfers from investment property to owner-occupied property or inventories are made only when the owner commences use of the property or begins its development with an intention for sales. Transfers between investment property and owner-occupied property or inventories do not result in any change in the cost or carrying amount of the property at the date of transfer.

Investment property that is used to earn rental income is depreciated using the straight-line method over its estimated useful life. The depreciation period of the investment property is 50 years.

13. Construction in progress

Construction in progress reflects the expenses (including relevant interest expenses following the accounting policies of the Group) 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 cost and not depreciated.

14. Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The consideration transferred in a business combination comprises the fair values, at the acquisition date, of the assets transferred, liabilities incurred or assumed, and equity instruments issued by the Group in exchange for control of the acquiree, together with any costs directly attributable to the business combination. Identifiable assets acquired, liabilities assumed, and contingent liabilities arising from a business combination are recognized at their fair values at the date on which control is obtained.

For business combinations achieved in stages, the cost of the business combination is determined as the aggregate of the consideration transferred at the date control is obtained and the fair value, at that date, of the Group's previously held equity interest in the subsidiary. The difference between the remeasured fair value and the cost of the investment is recognized in profit or loss if, prior to obtaining control, the Group did not have significant influence over the subsidiary and the investment was accounted for at cost. If, prior to the date of obtaining control, the Group had significant influence and the investment was accounted for using the equity method, the difference between the remeasured amount and the carrying amount of the investment under the equity method is recognized in profit or loss. The difference between the carrying amount of the investment under the equity method and the cost of the investment is recognized directly in "retained profit" in the Consolidated Statement of Financial Position.

Goodwill is recognized as the excess of the cost of the business combination over the Group's interest in the net fair value of the identifiable assets acquired, liabilities assumed, and contingent liabilities recognized at the date control is obtained. If the Group's interest in the net fair value of the identifiable assets acquired, liabilities assumed, and contingent liabilities recognized at the date control is obtained exceeds the cost of the business combination, the resulting gain from a bargain purchase is recognized immediately in profit or loss.

Goodwill is amortized on a straight-line basis over 10 years. When there is evidence that goodwill may be impaired in excess of the annual amortization charge, the impairment loss incurred during the period is recognized as goodwill impairment.

Non-controlling interests (NCI) at the date of the business combination are initially measured at the proportionate share of non-controlling shareholders in the fair value of the assets, liabilities, and contingent liabilities recognized.

15. Contractual arrangement

Operations of non-Jointly controlled entities

In respect of its interest in non-jointly controlled entities, the Group shall recognize in its Financial Statements the followings:

- Revenues shared from the sale of goods or services by the joint venture.
- The expenses that the Group takes on its account.
- The distribution of profits depends on the business performance of the contractual arrangement.

16. Payables and accrued expenses

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

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Group.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses incurred but not yet settled.
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Consolidated Statement of Financial Position based on their remaining maturities as at the reporting date.

17. Ordinary bonds

Ordinary bonds are bonds that do not carry conversion rights into shares.

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

Bond issuance costs are amortized over the term of the bonds using either the straight-line method or the effective interest method and are recognized as financial expenses or capitalized.

18. Owner's equity

Owner's capital

The owner's capital is recorded according to the actual amounts invested by the shareholders.

Share premiums

Share premiums are recorded in accordance with the difference between the issuance price and par 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.

19. 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 profit 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.

20. Recognition of revenue and income

Revenue from the sale of merchandise

Revenue from sales of merchandise shall be recognized when all of the following conditions are satisfied:

- The Group transfers most of risks and benefits incident to the ownership of merchandise to customers.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise sold.
- The amount of revenue can be measured reliably. When the contracts stipulate that buyers have the right to return merchandise purchased under specific conditions, the revenue is recorded only when those specific conditions are no longer exist and buyers retains no right to return merchandise (except for the case that such returns are in exchange for other goods or services).
- The Group received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Group 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 the reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from sales of real estate

Revenue from sales of real estate that invested by the Group shall be recognized when all of the following conditions are satisfied:

- The real estate is fully completed and handed over to the buyers, and the Group transfers most of risks and benefits incident to the ownership of real estate to the buyer.
- The Group no longer retains the continuing managerial involvement to the degree usually associated with ownership nor effective control over the real estate.
- The amount of revenue can be measured reliably.
- The Group received or shall probably receive the economic benefits associated with the transaction.

- The costs incurred in respect of the transaction can be measured reliably.

In case the customer has the right to complete the interior of the real estate and the Group completes the interiors according 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.

Revenue from sales of land plots with infrastructure in place
Revenue from sales of land plots with infrastructure in place is recognized when the infrastructure works have been substantially completed and the land plots have been handed over to the customer.

Revenue from operating leases
Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue on a straight-line basis over the lease term.

Interest
Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

21. Construction contracts
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: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the Group as of the reporting date.
- For construction contract in which the contractor is entitled to pay according to volume of work done: revenue 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 revenue when these are mutually agreed with the customer.

When the results of the contract implementation cannot be estimated reliably:
- Revenue is 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 revenue of construction contract recognized and the accumulated amount in the invoice of payment under the contract plan is recognized as receivables or payables under the contract plan.

22. Revenue deductions
Revenue deductions only include sales returns incurred in the same period of providing products, merchandise, and services in which revenues are derecognized.

In case of products, merchandise, and services 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 Consolidated Financial Statements, revenues are derecognized on the Consolidated Financial Statements of the current period.

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

23. Borrowing costs

Borrowing costs are interest and other costs that the Group 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 interest is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as borrowings 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.

24. 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.

25. Corporate income tax

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

Current income tax

Current income tax is the tax amount computed based on the assessable income. The assessable 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 Consolidated 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 assessable income in the future against which the temporarily deductible differences can be used.

Carrying value of deferred corporate income tax assets is considered as of the reporting date and will be reduced to the rate that ensures enough assessable 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 reporting date and are recorded when there is certainly enough assessable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the year when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date. Deferred income tax is recognized in the Consolidated 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 Group shall offset deferred tax assets and deferred tax liabilities if:

- The Group 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 levied by the same taxation authority on either:
  - The same taxable subjects; or
  - The Group 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 in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

26. Related parties

A party is considered a related party of the Group if that party has the ability to control the Group or exercise significant influence over the Group, or has power to participate in financial and operating policy decisions of the Group. A party is also considered a related party of the Group in case that party is under the same control or is subject to the same material effects.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

27. Segment reporting

A business segment is a distinguishable component of the Group 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.

A geographical segment is a distinguishable component of the Group 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 Group's Consolidated Financial Statements.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	2,692,992,475	1,746,214,772
Cash in bank	50,708,235,453	56,546,397,368

	Ending balance	Beginning balance
BIDV – Binh Duong Branch	*42,696,400,448*	*32,992,362,716*
Other banks	*8,011,835,005*	*23,554,034,652*
Cash in transit	143,131,693	79,139,364
Cash equivalents (bank deposits of which the principal maturity is from 3 months or less) (*)	515,002,302,522	866,959,518,778
BIDV – Binh Duong Branch	*484,125,734,000*	*717,679,872,193*
Other banks	*30,876,568,522*	*149,279,646,585*
Total	**568,546,662,143**	**925,331,270,282**

(*) Of which, the deposit of VND 444,125,734,000 drawn from the account for charter capital increase of 2025 has been temporarily unused for the intended purpose of capital utilization under the issuance plan.

2. Held-to-maturity investments

This item reflects deposits held at banks with principal maturities of between 3 months and 12 months.

	Ending balance			Beginning balance		
	Original amount	Recoverable amount	Allowances	Original amount	Recoverable amount	Allowances
MB – Binh Duong Branch	439,859,006,986	439,859,006,986	-	728,961,364,523	728,961,364,523	-
BIDV – Binh Duong Branch	141,980,648,550	141,980,648,550	-	8,750,000,000	8,750,000,000	-
VIB	111,119,123,289	111,119,123,289	-			-
Other banks	30,627,616,439	30,627,616,439	-	30,170,136,986	30,170,136,986	-
Total	**723,586,395,264**	**723,586,395,264**	**-**	**767,881,501,509**	**767,881,501,509**	**-**

Of which, the deposit of VND 482,002,596,000 drawn from the account for charter capital increase of 2025 has been temporarily unused for the intended purpose of capital utilization under the issuance plan.

3. Short-term/long-term trade receivables

3a. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Receivables from related parties	***86,268,580,784***	**-**	***21,123,569,849***	**-**
Becamex Urban Development Joint Stock Company	63,008,143,950	-		-
Becamex Investment and Industrial Development Group	14,300,114,967	-	12,500,037,064	-
My Phuoc Hospital Joint Stock Company	8,493,397,500	-	8,493,397,500	-
Becamex Tokyu Co., Ltd.	75,726,253	-	98,886,694	-
Eastern International University	11,264,872	-	29,558,931	-

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Becamex Binh Dinh Joint Stock Company	-	-	1,689,660	-
WTC Becamex One Member Company Limited	315,411,546	-	-	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	64,521,696	-	-	-
Receivables from other customers	547,503,724,675	5,226,685,759	523,843,369,395	5,217,772,279
Total	**633,772,305,459**	**5,226,685,759**	**544,966,939,244**	**5,217,772,279**

3b. Long-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Receivables from related parties	8,451,375,950	-	***12,966,583,500***	-
Becamex Investment and Industrial Development Group		-	529,212,000	-
Becamex Urban Development Joint Stock Company	7,451,723,450	-	11,437,719,000	-
My Phuoc Hospital Joint Stock Company	999,652,500	-	999,652,500	-
Receivables from other customers	941,680,801,377	-	***929,034,380,925***	-
Ms. Nguyen Hoang Anh	180,986,260,000	-	196,013,020,000	-
Mr. Huynh Van Lieu	137,777,908,800	-	163,941,108,800	-
Other customers	622,916,632,577	-	569,080,252,125	-
Total	**950,132,177,327**	**-**	**942,000,964,425**	**-**

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Advances to related parties	**14,883,734,471**	**18,334,100,382**
Binh Duong Construction and Civil Engineering Joint Stock Company	13,912,254,286	15,411,155,221
Becamex Investment and Industrial Development Group	106,000,000	106,000,000
Tan Hao Phat Services and Construction Company Limited	865,480,185	2,816,945,161
Advances to other suppliers	**83,835,349,375**	**38,754,972,230**
Phung Tan Tien Company Limited	31,138,523,596	-
ACC Binh Duong Investment and Construction Joint Stock Company	15,727,304,394	-
Viettel Construction Joint Stock Corporation	12,322,290,201	19,313,770,793
Bach Cuong Construction Commercial Company Limited	7,410,707,539	5,618,489,773
Advances to other suppliers	17,236,523,645	13,822,711,664
Total	**98,719,083,846**	**57,089,072,612**

5. Other receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying amount	Recoverable amount	Carrying amount	Recoverable amount
Receivables from related parties	***29,501,355,042***	***29,501,355,042***	***27,732,246,054***	***27,732,246,054***
Becamex Investment and Industrial Development Group – Receivables for profit received from Becamex City Center project	27,652,555,042	27,652,555,042	27,652,555,042	27,652,555,042
Becamex Investment and Industrial Development Group - Management fees receivable	148,800,000	148,800,000	79,691,012	79,691,012
Vietnam Technology & Telecommunication Joint Stock Company – Dividends receivable	1,700,000,000	1,700,000,000	-	-
Receivables from other organizations and individuals	**8,144,663,517**	**8,144,663,517**	***7,096,020,231***	***7,096,020,231***
Corporate income tax provisionally paid for the amount received in advance from the transfer of property	1,008,114,418	1,008,114,418	1,112,952,849	1,112,952,849
Advances to employees	555,475,655	555,475,655	510,302,056	510,302,056
Short-term mortgages and deposits	777,284,911	777,284,911	477,284,911	477,284,911
Other short-term receivables	2,903,855,740	2,903,855,740	4,995,480,415	4,995,480,415
Total	**37,646,018,559**	**37,646,018,559**	**34,828,266,285**	**34,828,266,285**

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Carrying amount	Recoverable amount	Carrying amount	Recoverable amount
Receivables from related parties	***726,300,000***	***726,300,000***	***726,300,000***	***726,300,000***
Becamex Investment and Industrial Development Group – Deposit for project management and construction	210,100,000	210,100,000	210,100,000	210,100,000
Becamex Binh Phuoc Infrastructure Development Joint Stock Company – Deposit for leasing houses	516,200,000	516,200,000	516,200,000	516,200,000
Receivables from other organizations	**433,000,000**	**433,000,000**	***383,000,000***	***383,000,000***
Long-term mortgages and deposits	433,000,000	433,000,000	383,000,000	383,000,000

	Ending balance		Beginning balance	
	Carrying amount	Recoverable amount	Carrying amount	Recoverable amount
Total	**1,159,300,000**	**1,159,300,000**	**1,109,300,000**	**1,109,300,000**

6. Overdue debts

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
Receivables for sales of real estate						
	Less than 6 months	*39,395,880,740*	*39,395,880,740*	*Less than 6 months*	*33,075,340,538*	*33,075,340,538*
	From 6 months to 1 year	*21,707,758,565*	*21,707,758,565*	*From 6 months to 1 year*	*10,545,703,273*	*10,545,703,273*
	From 1 to 2 years	*16,340,878,673*	*16,340,878,673*	*From 1 to 2 years*	*18,012,547,000*	*18,012,547,000*
	From 2 to 3 years	*26,291,307,500*	*26,291,307,500*	*From 2 to 3 years*	*53,901,222,173*	*53,901,222,173*
	More than 3 years	*301,820,419,093*	*301,820,419,093*	*More than 3 years*	*304,372,881,940*	*304,372,881,940*
Receivables from organizations and individuals						
	From 6 months to 1 year	-	-	*From 6 months to 1 year*	*56,338,400*	*39,436,880*
	From 1 to 2 years	-	-	*From 1 to 2 years*	*600,000,000*	*300,000,000*
	From 2 to 3 years	*5,777,447,792*	*1,733,234,337*	*From 2 to 3 years*	*5,311,997,792*	*1,593,599,337*
	More than 3 years	*1,182,472,304*	-	*More than 3 years*	*1,182,472,304*	-
Total		**412,516,164,667**	**407,289,478,908**		**427,058,503,420**	**421,840,731,141**

7. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Materials and supplies	3,233,586,352	-	3,189,973,672	-
Tools	2,420,291,478	-	2,821,783,710	-
Work in process (*)	4,887,951,925,016	-	3,670,229,490,180	-
Real estate	8,153,382,982	-	8,728,309,398	-
Merchandise	1,411,186,998	-	1,498,034,761	-
Total	**4,903,170,372,826**	-	**3,686,467,591,721**	-

(*) These are primarily work in process relating to the construction of townhouses, commercial complexes, villas, apartments, etc. These projects are currently under construction, with the majority reflecting the costs associated with the transfer of land use rights. In addition, there are other expenses for geological and topographical surveys, construction of building shells, construction of road and drainage systems, and capital costs, etc.

Some work in process with a carrying amount of VND 2,104,467,806,611 have been mortgaged to secure borrowings from BIDV - Binh Duong Branch, VIB and MB – Binh Duong Branch (see Note No. V.23).

8. Short-term/long-term deferred expenses

8a. Short-term deferred expenses

	Ending balance	Beginning balance
Tools	1,918,866,980	1,942,905,615
Other short-term deferred expenses	19,566,775,483	3,283,370,585
Total	**21,485,642,463**	**5,226,276,200**

8b. Long-term deferred expenses

	Ending balance	Beginning balance
Tools	3,408,691,643	2,356,823,743
Expenses of Highway 13 maintenance and repair	9,045,987,387	15,446,850,576
Other long-term deferred expenses	6,086,617,813	532,044,575
Total	**18,541,296,843**	**18,335,718,894**

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical cost						
Beginning balance	**1,018,546,650,088**	**22,112,237,553**	**17,732,761,490**	**119,308,301,061**	**45,000,000**	**1,177,744,950,192**
Acquisition during the period	3,167,169,089	1,179,131,900	830,847,926	337,608,800	-	5,514,757,715
Liquidation and disposal	(118,689,616)	-	-	(33,200,000)	-	(151,889,616)
Ending balance	**1,021,595,129,561**	**23,291,369,453**	**18,563,609,416**	**119,612,709,861**	**45,000,000**	**1,183,107,818,291**
In which:						
Assets fully depreciated but still in use	24,339,402,511	4,084,441,383	4,611,956,001	32,234,059,341	-	65,269,859,236
Depreciation						
Beginning balance	**601,988,517,787**	**9,597,695,279**	**9,972,203,941**	**59,377,435,211**	**34,687,500**	**680,970,539,718**
Depreciation during the period	20,704,788,486	1,058,575,342	592,499,701	4,027,892,342	5,625,000	26,389,380,871
Liquidation and disposal	(118,689,616)	-	-	(33,200,000)	-	(151,889,616)
Ending balance	**622,574,616,657**	**10,656,270,621**	**10,564,703,642**	**63,372,127,553**	**40,312,500**	**707,208,030,973**
Carrying value						
Beginning balance	**416,558,132,301**	**12,514,542,274**	**7,760,557,549**	**59,930,865,850**	**10,312,500**	**496,774,410,474**
Ending balance	**399,020,512,904**	**12,635,098,832**	**7,998,905,774**	**56,240,582,308**	**4,687,500**	**475,899,787,318**

10. Intangible fixed assets

	Research and development costs	Computer software	Total
Historical cost			
Beginning balance	**412,500,000**	**28,806,476,162**	**29,218,976,162**

	Research and development costs	Computer software	Total
Acquisition during the period	-	289,600,000	289,600,000
Ending balance	**412,500,000**	**29,096,076,162**	**29,508,576,162**
In which:			
Assets fully amortized but still in use	412,500,000	4,316,695,831	4,729,195,831
Amortization			
Beginning balance	**412,500,000**	**15,465,017,323**	**15,877,517,323**
Amortization during the period	-	1,263,497,552	1,263,497,552
Ending balance	**412,500,000**	**16,728,514,875**	**17,141,014,875**
Carrying value			
Beginning balance	-	**13,341,458,839**	**13,341,458,839**
Ending balance	-	**12,367,561,287**	**12,367,561,287**
In which:			
Assets temporarily not in use	-	-	-
Assets waiting for liquidation	-	-	-

11. Investment property

Investment property for lease

Construction costs for workers' accommodation in the Hoa Loi residential area and for the Sunflower villas, intended for lease.

	Historical cost	Accumulated depreciation	Carrying value
Beginning balance	**529,092,086,474**	**35,519,695,872**	**493,572,390,602**
Transfer to inventories	(71,044,509,103)	(5,555,566,639)	
Depreciation during the period		4,708,956,872	
Ending balance	**458,047,577,371**	**34,673,086,105**	**423,374,491,266**

Some investment properties of which the carrying amount of land use right is VND 92,547,825,468 have been mortgaged to secure the borrowings from BIDV - Binh Duong Branch (see Note No. V.23).

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

12. Long-term work in process

	Ending balance		Beginning balance	
	Costs	Recoverable amount	Costs	Recoverable amount
Hamlet 5C Lai Uyen residence project	367,036,643,603	367,036,643,603	366,375,483,993	366,375,483,993

	Ending balance		Beginning balance	
	Costs	Recoverable amount	Costs	Recoverable amount
Total	**367,036,643,603**	**367,036,643,603**	**366,375,483,993**	**366,375,483,993**

The above projects have been suspended whilst the Group awaits a suitable time to resume them.

13. Construction in progress

Costs of the acquisition of fixed assets incurred during the period.

14. Long-term financial investments

Information on equity investments in other entities is as follows:

	Ending balance		Beginning balance	
	Costs	Provisions	Costs	Provisions
Investments in associates	***1,835,661,703,334***	-	***1,483,814,865,323***	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company(i)	1,537,673,851,334	-	1,427,814,865,323	-
Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company(ii)	62,320,922,000	-	20,000,000,000	-
Ho Chi Minh City Ring Road 4 Joint Stock Company(iii)	235,666,930,000	-	36,000,000,000	-
Equity investments in other entities	***500,658,049,258***	-	***500,658,049,258***	-
Becamex Investment and Industrial Development Group – Capital contribution for the construction of the Becamex City Center Project (iv)	473,658,049,258	-	473,658,049,258	-
Vietnam Technology & Telecommunication Joint Stock Company(v)	17,000,000,000	-	17,000,000,000	-
Becamex International General Hospital Joint Stock Company(vi)	10,000,000,000	-	10,000,000,000	-
Total	**2,336,319,752,592**	**-**	**1,984,472,914,581**	**-**

(i) According to Business Registration Certificate No. 3800405138, 13th amended on 27 January 2026, issued by Dong Nai Province Department of Finance, the Company invested VND 1,291,146,750,000 in Becamex Binh Phuoc Infrastructure Development Joint Stock Company, equivalent to 43.11% of the charter capital.

(ii) According to Business Registration Certificate No. 3703287760, 1st amended on 25 January 2025, issued by Binh Duong Province Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Company invested VND 62,320,922,000 in Ho Chi Minh City – Thu Dau Mot - Chon Thanh Expressway Joint Stock Company.

(iii) According to Business Registration Certificate No. 3703341136, 1st amended on 31 August 2025, issued by Ho Chi Minh City Department of Finance, the Company invested VND 235,666,930,000 in Ho Chi Minh City Ring Road 4 Joint Stock Company.

(iv) This is a business cooperation project with Becamex Investment and Industrial Development Group to develop the Becamex City Center Project, covering a total area of over 61,000 m². This project is a mixed-use development comprising office spaces, luxury apartments, a shopping center, a five-star hotel, a leisure and resort area, car parks, parks, and many other amenities. Some of the project's facilities have been completed and put into operation, whilst others are still under construction and nearing completion.

(v) On 25 February 2022, the Board of Directors adopted Resolution No. 02/NQ-HĐQT regarding the acquisition of 1,700,000 shares in Vietnam Technology & Telecommunication Joint Stock Company at a total acquisition price of VND 17,000,000,000.

(vi) On 26 December 2022, the Board of Directors adopted Resolution No. 18/NQ-HĐQT regarding the acquisition of 2,000,000 shares in Becamex International General Hospital Joint Stock Company at a total acquisition price of VND 20,000,000,000. On 20 October 2023, the Board of Directors adopted Resolution No. 37/NQ-HĐQT regarding the transfer of 1,000,000 shares in Becamex International General Hospital Joint Stock Company at a total transfer price of VND 10,000,000,000.

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

Transactions with associates and other entities
The significant transactions between the Group and its associates and other entities are as follows:

	Current period	Previous period
Becamex Binh Phuoc Infrastructure Development Joint Stock Company		
Expenses for leasing, managing and operating Binh Phuoc workers' houses	1,407,818,181	1,407,818,181
Capital contribution	90,000,000,000	-
Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company		
Capital contribution	42,320,922,000	-
Ho Chi Minh City Ring Road 4 Joint Stock Company		
Capital contribution	199,666,930,000	-
Vietnam Technology & Telecommunication Joint Stock Company		
Dividends received	1,700,000,000	-

15. Trade payables

15a. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	***778,680,224,614***	***31,167,001,123***

	Ending balance	Beginning balance
Becamex Investment and Industrial Development Group	768,114,539,200	4,975,342,825
Vietnam Technology & Telecommunication Joint Stock Company	2,062,210,547	2,603,298,867
Binh Duong Trade and Development Joint-Stock Company	704,353,000	247,000,000
Eastern International University	128,115,000	128,115,000
Binh Duong Construction and Civil Engineering Joint Stock Company	4,405,258,960	21,987,334,216
Tan Hao Phat Services and Construction Company Limited	2,910,859,485	1,205,935,270
WTC Becamex One Member Company Limited	9,720,000	-
My Phuoc Hospital Joint Stock Company	47,725,200	-
Becamex Construction Material Joint Stock Company	297,443,222	19,974,945
Payables to other suppliers	***65,987,754,955***	***50,141,361,939***
Viettel Construction Joint Stock Corporation	17,066,929,519	-
Bach Cuong Construction Commercial Company Limited	15,436,544,420	-
An Homes Binh Duong Real Estate Exchange Join Stock Company	5,291,361,642	22,567,289,256
Other suppliers	28,192,919,374	27,574,072,683
Total	**844,667,979,569**	**81,308,363,062**

15b. Overdue debts

The Group has no overdue trade payables.

16. Short-term advances from customers

	Ending balance	Beginning balance
Advances from related party	***50,000,000,000***	-
Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company	50,000,000,000	-
Advances from other customers	***10,060,605,531***	***9,503,959,591***
Mr. Dam Van Khanh	1,187,577,000	1,187,577,000
Ms. Mai Thanh Huong	615,855,850	615,855,850
Other customers	8,257,172,681	7,700,526,741
Total	**60,060,605,531**	**9,503,959,591**

17. Payables for dividends and profit distributions

	Ending balance	Beginning balance
Becamex Investment and Industrial Development Group	418,677,646,000	262,029,793,000
Other shareholders	158,954,955,445	838,018,245
Total	**577,632,601,445**	**262,867,811,245**

18. Taxes and amounts payable to the State Budget

	Beginning balance		Movements during the year			Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Tax refund after finalization	Payables	Receivables
VAT on local sales	38,440,999,587	-	21,336,035,359	(53,838,107,312)		6,054,592,838	115,665,204
Corporate income tax(*)	44,841,049,588	54,827,238	39,887,343,052	(66,113,779,082)		18,614,613,558	54,827,238
Personal income tax	743,545,370	28,374,658	3,526,124,332	(2,812,160,760)	(344,570,561)	1,097,881,173	13,317,450
Other taxes	269,318	-	138,104,834	(124,295,444)		14,078,708	-
Total	**84,025,863,863**	**83,201,896**	**64,887,607,577**	**(122,888,342,598)**	**(344,570,561)**	**25,781,166,277**	**183,809,892**

Value added tax (VAT)
The Group Companies pay value added tax using the deduction method. The tax rates applied are as follows:

- Transfer of land use rights	Not subject to tax
- Collection of water charges	5%
- Other activities	
• During the year, the Group was entitled to a value-added tax rate of 8% on certain merchandise and services in accordance with Government's Decree No. 174/2025/NĐ-CP dated 30 June 2025 guiding Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.	8% or 10%

Corporate income tax
The Group Companies have to pay corporate income tax on assessable income at a rate of 20%.

Determination of corporate income tax liability of the Group Companies 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 Consolidated 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 Group Companies have 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 Group Companies will finalize the accounts of corporate income tax payable for this activity upon handing-over of property.

Other taxes
The Group Companies have declared and paid these taxes in line with the prevailing regulations.

19. Payables to employees
This item reflects salary to be paid to employees.

20. Short-term accrued expenses

	Ending balance	Beginning balance
Payables to related parties	**152,659,198,198**	***139,935,720,050***
Becamex Investment and Industrial Development Group	150,910,812,462	137,512,253,149

	Ending balance	Beginning balance
- *Accrual for transfer of land use right at IJC2 Commercial Town*	*6,457,153,249*	*6,457,153,249*
- *Interest on late dividend payment*	*142,253,234,248*	*131,055,099,900*
- *Power charges*	*2,200,424,965*	-
Vietnam – Singapore Industrial Park Joint Venture Co., Ltd.	1,748,155,822	2,423,343,359
- *Accrual for transfer of land use right at Hamlet 1, Hamlet 5 Vinh Tan*	*1,748,155,822*	*2,423,343,359*
Vietnam Technology & Telecommunication Joint Stock Company	229,914	123,542
- *Accrual of telephone costs*	*229,914*	*123,542*
Payables to other organizations and individuals	***143,404,742,973***	***128,675,146,524***
Accrual of costs of infrastructure of Sunflower 2 villas	13,008,871,447	13,538,764,882
Accrual of construction costs for IJC Green City residential area project	12,032,458,874	-
Accrual of costs of infrastructure of Hoa Loi Resettlement Area	-	294,694,505
Accrual of costs of infrastructure of IJC Urban Area	108,674,169,675	108,674,169,675
Interest expenses	3,213,257,358	1,869,450,494
Other short-term accrued expenses	6,475,985,619	4,298,066,968
Total	**296,063,941,171**	**268,610,866,574**

21. Deferred revenue

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

22. Other short-term/long-term payables

22a. Other short-term payables

	Ending balance	Beginning balance
Payables to related party	**48,472,723,769**	**48,472,723,769**
Becamex Investment and Industrial Development Group	48,472,723,769	48,472,723,769
- *Payables for collection of Becamex Tower office rental on this group's behalf*	2,646,826,798	2,646,826,798
- *Payables for collection of Sunrise apartment-related amounts on this group's behalf*	41,974,356,216	41,974,356,216
- *Payables for collection of New Horizon apartment-related amounts on this group's behalf*	1,948,734,160	1,948,734,160
- *Payables for collection from Sunrise Apartment's Management Office on this group's behalf*	1,902,806,595	1,902,806,595
Payables to other organizations and individuals	***30,354,382,043***	***36,845,888,600***
Trade Union's expenditure, Social insurance premiums	985,684,620	923,354,190
Compensation to the Board of Directors, the Supervisory Board and the Secretary	-	4,593,600,000

	Ending balance	Beginning balance
Payables for revenue from stalls at Becamex Trade Center	136,215,907	136,215,907
Receipt of short-term deposits, mortgages	18,924,457,474	21,917,591,121
Other short-term payables	10,308,024,042	9,275,127,382
Total	**78,827,105,812**	**85,318,612,369**

22b. *Other long-term payables*

This item reflects deposits of lessees of stalls at Becamex Trade Center and lessees of investment properties.

22c. *Overdue debts*

The Group has no other overdue payables.

23. Short-term/long-term borrowings and financial lease liabilities

23a. *Short-term borrowings*

	Ending balance	Beginning balance
Short-term borrowings from banks	276,877,302,716	85,582,532,415
BIDV – Binh Duong Branch (i)	*105,683,664,702*	20,089,716,920
VIB (ii)	*171,193,638,014*	*65,492,815,495*
Current portions of long-term borrowings (see Note No. V.22b)	302,458,964,998	283,542,072
Total	**579,336,267,714**	**85,866,074,487**

(i) The borrowing from BIDV – Binh Duong Branch is to supplement the working capital. This borrowing is secured by a mortgage on land use right, ownership of houses and other assets attached to land in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (Binh Duong Ward, Ho Chi Minh City now) according to the following Mortgage Agreements:

- Mortgage Agreement No. 01/2025/1728454/HĐBĐ dated 23 April 2025;
- Mortgage Agreement No. 02/2025/1728454/HĐBĐ dated 28 May 2025;
- Mortgage Agreement No. 03/2025/1728454/HĐBĐ dated 20 June 2025;
- Mortgage Agreement No. 02/2026/1728454/HĐBĐ dated 18 June 2026.

(ii) The borrowing from VIB is to supplement the working capital. This borrowing is secured by a mortgage on land use right, ownership of houses and other assets attached to land in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (Binh Duong Ward, Ho Chi Minh City now) according to Mortgage Agreement No. 1116731.25.882 dated 26 November 2025.

The Group is capable of repaying its short-term borrowings.

Details of movements in short-term borrowings during the period are as follows:

	Beginning balance	Increases during the period	Amount repaid during the period	Transfer from long-term borrowings	Ending balance
Short-term borrowings from banks	85,582,532,415	307,485,571,733	(116,190,801,432)	-	276,877,302,716
Current portions of long-term borrowings	283,542,072	-	-	302,175,422,926	302,458,964,998
Total	**85,866,074,487**	**307,485,571,733**	**(116,190,801,432)**	**302,175,422,926**	**579,336,267,714**

23b. Long-term borrowings

	Ending balance	Beginning balance
Long-term borrowings from banks	1,107,644,081,207	1,190,393,925,504
MB – Binh Duong Branch (i)	*1,088,626,518,000*	*1,190,393,925,504*
VIB (ii)	19,017,563,207	-
Total	**1,107,644,081,207**	**1,190,393,925,504**

(i) The borrowing from MB – Binh Duong Branch is to:

+ Pay for the acquisition of land use right in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (Binh Duong Ward, Ho Chi Minh City now) according to Credit Agreement No. 273803.25.140.579294.TD dated 31 December 2024. This borrowing is secured by a mortgage on 590 land use right, ownership of houses and other assets attached to land in Binh Duong Ward, Ho Chi Minh City according to Mortgage Agreement No. 370291.26.140.579294.BD dated 11 February 2026.
+ Finance and compensate for the Sunflower II Villa project and the Prince Town II project in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (Binh Duong Ward, Ho Chi Minh City now) according to Credit Agreement No. 316332.25.140.579294.TD dated 22 August 2025. This borrowing is secured by a mortgage on 30 land use right, ownership of houses and other assets attached to land in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (Binh Duong Ward, Ho Chi Minh City now) according to Mortgage Agreement No. 316481.25.140.579294.BD dated 22 August 2025.

(ii) The borrowing from VIB is to finance the construction and development costs of the IJC Green City residential area project. This borrowing is secured by a mortgage on the land use right, ownership of houses and other assets attached to land in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (Binh Duong Ward, Ho Chi Minh City now) according to Mortgage Agreement No. 1116731.25.882 dated 26 November 2025.

The Group is capable of repaying its long-term borrowings.

Details of movements in long-term borrowings during the period are as follows:

	Beginning balance	Increases during the period	Amount repaid during the period	Transfer to short-term borrowings	Ending balance
Long-term borrowings from banks	1,190,393,925,504	219,425,578,629	-	(302,175,422,926)	1,107,644,081,207
Total	**1,190,393,925,504**	**219,425,578,629**	**-**	**(302,175,422,926)**	**1,107,644,081,207**

Repayment schedule of long-term borrowings is as follows:

	Total debts	1 year or less	More than 1 year to 5 years	More than 5 years
Ending balance				
Long-term borrowings from banks	1,410,103,046,205	302,458,964,998	1,107,644,081,207	-
Total	**1,410,103,046,205**	**302,458,964,998**	**1,107,644,081,207**	**-**
Beginning balance				
Long-term borrowings from banks	1,190,677,467,576	283,542,072	1,190,393,925,504	-

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	Total debts	1 year or less	More than 1 year to 5 years	More than 5 years
Total	**1,190,677,467,576**	**283,542,072**	**1,190,393,925,504**	**-**

23c. Overdue borrowings

The Group has no overdue borrowings.

24. Bonus and welfare fund

	Beginning balance	Increase due to appropriation from profit	Disbursement during the period	Ending balance
Bonus and welfare fund	62,962,776,109	22,968,068,946	(18,788,680,252)	67,142,164,803
Bonus fund for the Management	190,200,000	4,593,613,789	(4,593,613,789)	190,200,000
Total	**63,152,976,109**	**27,561,682,735**	**(23,382,294,041)**	**67,332,364,803**

25. Owner's equity

25a. Statement of changes in owner's equity

	Owner's equity	Share premiums	Other owner's capital	Investment and development fund	Retained profit	Total
Beginning balance of the previous year	**3,777,483,840,000**	**211,326,226,000**	**10,801,285,907**	**712,480,326,882**	**439,344,089,005**	**5,151,435,767,794**
Retroactive adjustment					**29,477,930,734**	**29,477,930,734**
Beginning balance of the previous year after retroactive adjustment	**3,777,483,840,000**	**211,326,226,000**	**10,801,285,907**	**712,480,326,882**	**468,822,019,739**	**5,180,913,698,528**
Profit during the period	-	-	-	-	142,925,158,124	142,925,158,124
Appropriation for funds during the current period	-	-	-	48,721,711,260	(71,101,467,142)	(22,379,755,882)
Impact of due to adjustments of associates' profit in the previous period	-	-	-	-	(3,361,369)	(3,361,369)
Ending balance of the previous period	**3,777,483,840,000**	**211,326,226,000**	**10,801,285,907**	**761,202,038,142**	**540,642,349,352**	**5,301,455,739,401**
Beginning balance of the current year	**6,295,806,400,000**	**211,326,226,000**	**10,801,285,907**	**766,316,976,424**	**780,058,503,711**	**8,064,309,392,042**
Profit during the period	-	-	-	-	190,411,345,193	190,411,345,193
Appropriation for funds during the period	-	-	-	137,808,413,674	(165,370,096,409)	(27,561,682,735)

	Owner's equity	Share premiums	Other owner's capital	Investment and development fund	Retained profit	Total
Dividend distribution in the previous year	-	-	-	-	(314,790,320,000)	(314,790,320,000)
Reversal of funds to after-tax profit	-	-	-	(6,537,203,391)	6,537,203,391	-
Other adjustments	-	-	-	-	(1,543,953,519)	(1,543,953,519)
Ending balance of the current period	**6,295,806,400,000**	**211,326,226,000**	**10,801,285,907**	**897,588,186,707**	**495,302,682,367**	**7,910,824,780,981**

25b. *Details of owner's capital*

	Ending balance	Beginning balance
Becamex Investment and Industrial Development Group	3,132,957,060,000	3,132,957,060,000
Other shareholders	3,162,849,340,000	3,162,849,340,000
Total	**6,295,806,400,000**	**6,295,806,400,000**

25c. *Shares*

	Ending balance	Beginning balance
Number of shares registered to be issued	629,580,640	629,580,640
Number of shares sold to the public	*629,580,640*	*629,580,640*
- *Ordinary shares*	*629,580,640*	*629,580,640*
- *Preferred shares*	-	-
Number of shares repurchased	-	-
- *Ordinary shares*	-	-
- *Preferred shares*	-	-
Number of outstanding shares	*629,580,640*	*629,580,640*
- *Ordinary shares*	*629,580,640*	*629,580,640*
- *Preferred shares*	-	-

Par value per outstanding share: VND 10,000.

26. Off-consolidated balance sheet items

26a. *Assets under operating lease*

The total minimum lease payments in the future for non-cancellable leasing contracts are classified by terms as follows:

	Ending balance	Beginning balance
1 year or less	18,231,272,725	11,151,272,727
More than 1 year to 5 years	25,325,000,000	22,485,636,364
Total	**43,556,272,725**	**33,636,909,091**

The Group leases the business premises under an operating lease. The leases have been valid from 1 to 10 years and can be extended. The leasing rates are annually increased in line with market prices.

26b. Foreign currencies

	Ending balance	Beginning balance
US Dollar (USD)	1,153.85	50,649.68
Japanese Yen (JPY)	1,000.00	-

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Current period	Previous period
Revenue from sales of toll tickets	82,314,771,143	81,970,252,950
Revenue from real estate trading	117,878,041,924	35,980,877,966
Revenue from investment property trading	10,851,814,558	10,369,897,491
Revenue from other services	54,699,918,013	66,498,302,970
Total	**265,744,545,638**	**194,819,331,377**

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

Sales of goods and provisions of services to other related parties are as follows:

	Current period	Previous period
Becamex Investment and Industrial Development Group		
Provision of merchandise and services	3,486,688,094	5,147,912,034
Sales of airline tickets	-	253,885,875
Eastern International University		
Provision of services	97,143,324	98,198,971
WTC Becamex One Member Company Limited		
Provision of services	366,684,953	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company		
Provision of services	59,635,017	-
Vietnam Technology & Telecommunication Joint Stock Company		
Provision of services	8,668,369	6,140,331
Sales of airline tickets	-	80,263,483
Becamex Tokyu Co., Ltd.		
Provision of services	469,008,979	475,425,028
Becamex Binh Dinh Joint Stock Company		
Provision of services	22,423,550	1,172,500
Binh Duong Trade and Development Joint-Stock Company		
Provision of services	57,935,683	19,800,000

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Becamex Urban Development Joint Stock Company		
Transfer of houses	59,225,418,180	-

2. Revenue deductions

This item reflects sales returns during the period.

Revenue deductions to related parties:

Becamex Urban Development Joint Stock Company		
Acquisition of land use rights	14,445,270,273	-

3. Cost of sales

	Current period	Previous period
Cost of toll tickets	18,610,578,799	20,651,508,855
Cost of real estate trading	62,644,387,192	(41,344,643,205)
Cost of investment property trading	5,215,440,004	5,068,487,124
Cost of services provided	40,754,805,170	39,169,492,145
Total	**127,225,211,165**	**23,544,844,919**

4. Financial income

	Current period	Previous period
Profit distributed	1,700,000,000	1,500,000,000
Term deposit interest	20,867,518,612	132,905,211
Demand deposit interest	83,979,340	29,766,404
Exchange gain arising	5,295,571	46,786,758
Total	**22,656,793,523**	**1,709,458,373**

5. Financial expenses

	Current period	Previous period
Interest expenses	11,220,407,511	11,018,481,462
Bond issuance expenses	-	411,875,000
Cash discount given to customers	-	11,550,000
Interest on late dividend payment	5,630,001,247	11,198,134,348
Other financial expenses	2,650,823	13,510,105
Total	**16,853,059,581**	**22,653,550,915**

6. Gain or loss in joint ventures and associates

	Current period	Previous period
Gain or loss in joint ventures and associates	5,191,282,268	43,819,264,786

7. Selling expenses

	Current period	Previous period
Expenses for employees	4,419,460,919	4,483,138,872
Tools and supplies	105,071,011	126,790,994
Depreciation/(amortization) of fixed assets	1,843,644,762	1,884,241,851
Brokerage commissions	(16,709,028,235)	836,408,597

	Current period	Previous period
Expenses for external services	453,356,247	54,545,455
Other expenses	433,544,990	490,279,354
Total	**(9,453,950,306)**	**7,875,405,123**

8. General and administrative expenses

	Current period	Previous period
Expenses for employees	12,546,653,124	12,612,389,370
Office supplies	262,149,570	231,113,427
Depreciation/(amortization) of fixed assets	826,242,486	770,897,010
Allowance for doubtful debts	(1,500,000)	(260,177,590)
Expenses for external services	4,061,591,142	4,470,674,650
Other expenses	1,435,491,754	1,457,124,604
Total	**19,130,628,076**	**19,282,021,471**

9. Earnings per share

9a. Basic/diluted earnings per share

	Current period	Previous period
Accounting profit after corporate income tax of the Parent Company's shareholders	86,122,325,311	126,950,365,102
Appropriation for bonus and welfare fund	4,916,026,235	(6,815,226,600)
Profit used to calculate basic/diluted earnings per share	80,723,568,776	120,135,138,502
The average number of ordinary shares outstanding during the period	548,365,957	377,748,384
Basic/diluted earnings per share	**147**	**318**

9b. Other information

There are no transactions over the common share or potential common share from the reporting date until the date of the Consolidated Financial Statements.

10. Operating costs by factors

	Current period	Previous period
Costs of materials and supplies	8,803,512,983	13,848,278,428
Labor costs	35,915,803,722	33,181,764,755
Depreciation/(amortization) of fixed assets	16,175,452,544	16,215,316,314
Expenses for external services	51,804,187,598	25,337,740,408
Other expenses	4,816,240,876	7,953,605,351
Total	**117,515,197,723**	**96,536,705,256**

VII. OTHER DISCLOSURES

1. Operating leased assets

At the end of the accounting period, the total minimum rental to be collected in the future from non-cancellable operating leases is as follows:

	Ending balance	Beginning balance
1 year or less	1,513,636,363	1,415,928,215
More than 1 year to 5 years	-	1,002,142,299
Total	**1,513,636,363**	**2,418,070,514**

2. Transactions and balances with related parties

The Group's related parties include key management personnel, their related individuals and other related parties.

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

The key management personnel comprise members of the Board of Directors and the Management (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Group has no sales of goods or provisions of services and no other transactions with the key management personnel and their related individuals.

Receivables from and payables to the key management personnel and their related individuals

The Group has no receivables from or payables to the key management personnel and their related individuals.

Remuneration of the key management personnel

The remuneration of the key management personnel during the period was VND 9,760,078,515 (previous period: VND 2,956,000,000)

2b. Transactions and balances with other related parties

Other related parties of the Group include:

Other related parties	**Relationship**
Becamex Investment and Industrial Development Group	Major shareholder
Becamex Hospitality Company Limited	Subsidiary
IJC Construction One Member Limited Company	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
Ho Chi Minh City Ring Road 4 Joint Stock Company	Associate
Binh Duong Trade and Development Joint-Stock Company	Associate of Becamex Investment and Industrial Development Group
Binh Duong Construction and Civil Engineering Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
My Phuoc Hospital Joint Stock Company	Subsidiary of Becamex Investment and Industrial Development Group
Becamex Urban Development Joint Stock Company	Subsidiary of Becamex Investment and Industrial Development Group
Becamex International General Hospital Joint Stock Company	Subsidiary of Becamex Investment and Industrial Development Group
Eastern International University	Subsidiary of Becamex Investment and Industrial Development Group
Binh Duong Rubber Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Vietnam–Singapore Industrial Park Joint Venture Co., Ltd.	Associate of Becamex Investment and Industrial Development Group

Other related parties	**Relationship**
Vietnam Technology & Telecommunication Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Becamex Tokyu Co., Ltd.	Associate of Becamex Investment and Industrial Development Group
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Becamex - Vsip Power Investment and Development Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
East Saigon Investment and Industrial Development Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Becamex Construction Material Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint-Stock Company
WTC Becamex One Member Company Limited	Subsidiary of Becamex Investment and Industrial Development Group
Tan Hao Phat Services and Construction Company Limited	Company related to Mr. Do Quang Ngon

Transactions with other related parties
In addition to sales of goods and provisions of services to other related parties presented in Note No. VI.1b, the Group also has other transactions with other related parties as follows:

	Current period	**Previous period**
Becamex Investment and Industrial Development Group		
Management and operation of Bau Bang social housing	-	1,154,795,456
Building rental	3,057,000,000	2,080,000,000
Interest on late dividend payment	5,630,001,247	11,198,134,348
Power charges	1,232,744,411	1,840,994,080
Acquisition of land use rights and houses	988,048,460,000	25,338,354,300
Fees for cadastral survey and issuance of the Land Use Right Certificate	111,286,830	-
Office rental and management fees	-	168,058,440
Vietnam Technology & Telecommunication Joint Stock Company		
Purchase of merchandise and services	1,242,658,419	331,228,916
Branch of Binh Duong Trade and Development Joint Stock Company – My Phuoc Ready-Mixed Concrete Enterprise		
Purchase of merchandise	1,802,127,778	-
Becamex Construction Materials Joint Stock Company		
Purchase of merchandise	520,646,640	-
Binh Duong Construction and Civil Engineering Joint Stock Company		

Construction of projects	11,102,969,884	-
Power charges	15,976,914	-
Tan Hao Phat Services and Construction Company Limited		
Construction of projects	17,175,525,470	-
Purchase of merchandise and services	113,831,949	-
Power charges	21,274,364	-
My Phuoc Hospital Joint Stock Company		
Medical examination and treatment fees	164,762,100	157,982,400
WTC Becamex One Member Company Limited		
Service charges	18,090,909	-
Becamex Urban Development Joint Stock Company		
Transfer of houses	8,591,680,190	-

Sales of merchandise and services to other related parties are made at mutually agreed prices. Purchases of merchandise and services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties
The receivables from and payables to other related parties are presented in Notes No. V.3, V.4, V.5, V.15, V.19, V.21 and V.22.

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 organization and management structure as well as the internal financial reporting system of the Group.

3a. Information on business segment

The Group has the following main business segments:

- Sales of toll tickets: sales of toll tickets for National Highway 13.
- Trading in real estate: investment in construction and operation of technical infrastructure of industrial parks, residential areas and urban areas.
- Trading in investment properties: leasing premises in Becamex Tower, Hoa Loi Residential Area, Sunflower Villas.
- Construction: construction of social houses, public works.
- Business cooperation contract: cooperation in implementing Becamex City Center Project with Becamex Investment and Industrial Development Group.
- Others: leasing equipment and furniture.

Information on business segment of the Group is presented in the attached Appendix 02.

3b. Information on geographical segment

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

4. Subsequent events

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

Ho Chi Minh City, 27 July 2026

M.S.D.N: 3700... C.T.C.P
CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT
P. PHÚ LỢI - TP. HỒ CHÍ MINH

Luong Thi Ngoc Trinh	**Bui Thi Thuy**	**Trinh Thanh Hung**
Preparer	**Chief Accountant**	**Chief Executive Officer**

Appendix 1: Segment information according to the business segments

Information on the Group'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 in real estate	Trading in investment properties	Others	Deductions	Total
Net external revenue from sales of goods and provisions of services	82,314,771,143	87,384,252,741	10,851,814,558	54,699,918,013	-	235,250,756,455
Net intra-segment revenue from sales of goods and provisions of services	-	-	-	-	-	-
Total net revenue from sales of goods and provisions of services	***82,314,771,143***	***87,384,252,741***	***10,851,814,558***	***54,699,918,013***	-	***235,250,756,455***
Segment financial performance	50,234,953,140	21,976,518,985	5,342,741,427	3,941,594,387	-	81,495,807,939
Expenses not attributable to segments						-
Operating profit						81,495,807,939
Gain/loss on disposal, liquidation of investment properties						-
Financial income						22,656,793,523
Financial expenses						-
Gain or loss in the associates, joint ventures						5,191,282,268
Other income						3,203,181,624
Other expenses						(8,014,548,875)
Current income tax						(18,410,191,168)
Deferred income tax						-
Profit after tax						***86,122,325,311***
Total expenses on acquisition of fixed assets and other non-current assets	***2,175,668,161***	***4,563,170,640***	***636,471,550***	***1,178,147,846***	-	***8,553,458,197***
Total depreciation/(amortization) and allocation of long-term advances	***15,895,377,683***	***4,574,918,985***	***12,792,685,780***	***252,007,025***	-	***33,528,535,213***
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term advances)	-	-	-	-	-	-

Appendix 1: Segment information according to the business segments

	Sales of toll tickets	Trading in real estate	Trading in investment properties	Others	Deductions	Total
Previous period						
Net external revenue from sales of goods and provisions of services	81,970,252,950	15,292,377,706	10,369,897,491	66,498,302,970	-	174,130,831,117
Net intra-segment revenue from sales of goods and provisions of services	-	-	-	-	-	-
Total net revenue from sales of goods and provisions of services	***81,970,252,950***	***15,292,377,706***	***10,369,897,491***	***66,498,302,970***	-	***174,130,831,117***
Segment financial performance	34,178,275,757	46,263,998,402	4,592,575,662	15,740,158,868	-	100,775,008,689
Expenses not attributable to segments						-
Operating profit						100,775,008,689
Gain/loss on disposal, liquidation of investment properties						-
Financial income						1,709,458,373
Financial expenses						-
Gain or loss in the associates, joint ventures						43,819,264,786
Other income						5,406,621,454
Other expenses						(5,290,067,346)
Current income tax						(19,469,920,854)
Deferred income tax						-
Profit after tax						***126,950,365,102***
Total expenses on acquisition of fixed assets and other non-current assets	***7,769,534,753***	***5,456,738,954***	***735,424,322***	***4,150,514,472***	-	***18,112,212,501***
Total depreciation/(amortization) and allocation of long-term advances	***17,962,343,379***	***7,527,066,028***	***12,697,165,488***	***657,567,602***	-	***38,857,688,236***
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term advances)	-	-	-	-	-	-

Date: 27 July 2026

Luong Thi Ngoc Trinh
Preparer

Bui Thi Thuy
Chief Accountant

Trinh Thanh Hung
Chief Executive Officer

CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT

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Appendix 1: Segment information according to the business segments

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

Unit: VND

	Sales of toll tickets	Trading in real estate	Trading in investment properties	Others	Deductions	Total
Ending balance						
Direct assets of segment	473,221,702,759	6,757,693,483,919	431,050,410,462	74,707,857,095	-	7,736,673,454,235
Unallocated assets						3,923,943,008,164
Total assets						***11,660,616,462,399***
Direct liabilities of segment	61,575,993,960	2,145,023,828,742	52,413,900,000	18,240,013,338	-	2,277,253,736,040
Unallocated liabilities						1,472,537,945,378
Total liabilities						***3,749,791,681,418***
Beginning balance						
Direct assets of segment	499,070,169,591	5,489,411,741,109	496,107,689,656	59,336,236,310	-	6,543,925,836,666
Unallocated assets						3,788,882,992,612
Total assets						***10,332,808,829,278***
Direct liabilities of segment	33,880,815,173	1,092,922,020,216	14,413,900,000	38,054,736,619	-	1,179,271,472,008
Unallocated liabilities						1,089,227,965,228
Total liabilities						***2,268,499,437,236***

Date: 27 July 2026

M.S.D.N: 3700805566 CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT P.PHÚ LỢI, TP HỒ CHÍ MINH

Lương Thị Ngọc Trinh
Preparer

Bui Thi Thuy
Chief Accountant

Trinh Thanh Hung
Chief Executive Officer

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