



Ký bởi: CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT
Email: info@becamexijc.com
Ngày ký: 28/08/2026 11:47:13 +07:00
Xác thực bởi: Viettel-CA SHA2

**BECAMEX INFRASTRUCTURE
DEVELOPMENT JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

CÔNG TY
CỔ PHẦN
PHÁT TRIỂN
HẠ TẦNG
KỸ THUẬT

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PHẦN PHÁT TRIỂN HẠ TẦNG
KỸ THUẬT
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L=PHÚ LỢI, CN=CÔNG TY CỔ
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Ho Chi Minh city, 29, August 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
- Tel. 0274 3848789 E-mail: info@becamexijc.com

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

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

4. Content of information disclosure:

Becamex Infrastructure Development Joint Stock Company hereby discloses the consolidated interim financial statements (for the first 6 months of the fiscal year ending 31 December 2026)

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



**TRINH THANH HUNG
Chief Executive Officer**

Attached documents:

- Consolidated interim financial statements
(for the first 6 months of the fiscal year
ending 31 December 2026)



TTNB-26080070

**CONSOLIDATED INTERIM
FINANCIAL STATEMENTS**

**FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026**

**BECAMEX INFRASTRUCTURE
DEVELOPMENT
JOINT STOCK COMPANY**



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GENERAL INFORMATION**Corporate information**

Becamex Infrastructure Development Joint Stock Company was transformed from Highway 13 Project directly under Investment and Industrial Development Corporation (Becamex Investment and Industrial Development Group now) according to the Decision No. 1131/QĐ-UBND dated 01 March 2007 of the People's Committee of Binh Duong Province. The Company has been operating in line with the Business Registration Certificate No. 3700805566, initially registered on 02 July 2007 and 17th amended on 25 November 2025, issued by Ho Chi Minh City Department of Finance.

On 19 April 2010, the Company's stocks were officially listed on the Ho Chi Minh City Stock Exchange under the Decision No. 64/2010/QĐ-SGDHCM dated 05 April 2010 of the Ho Chi Minh City Stock Exchange with the stock code IJC.

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.

Head office

- Address : No. 230 Binh Duong Avenue, Phu Loi Ward, Ho Chi Minh City, Vietnam
- Tel. : (84-274) 3848 789
- Fax : (84-274) 3848 678

Board of Directors

The Board of Directors during the period and up to the date of this statement includes:

Full name	Position	
Mr. Do Quang Ngon	Chairman	Appointed on 15 April 2022
Mr. Quang Van Viet Cuong	Vice Chairman	Reappointed on 15 April 2022
Mr. Tran Thien The	Member	Reappointed on 15 April 2022
Ms. Vo Thi Huyen Trang	Member	Reappointed on 15 April 2022
Ms. Le Thi Xuan Dieu	Independent Member	Appointed on 07 April 2023

Supervisory Board

The Supervisory Board during the period and up to the date of this statement includes:

Full name	Position	
Mr. Nguyen Hai Hoang	Head of the Board	Appointed on 15 April 2022
Ms. Le Thi Thuy Duong	Member	Reappointed on 15 April 2022
Ms. Mai Thi Huynh Mai	Member	Resigned on 09 April 2026
Ms. Nguyen Thi Kieu Oanh	Member	Appointed on 09 April 2026

Internal Audit Board

The Internal Audit Board during the period and up to the date of this statement includes:

Full name	Position	
Ms. Tran Nguyen Thao	Head of the Board	Resigned on 01 June 2026
Mr. Le Huu Thanh Tuan	Head of the Board	Appointed on 01 June 2026
Ms. Phan Hong Phuong	Member	Appointed on 16 May 2022
Ms. Bui Phuong Hong	Member	Resigned on 01 June 2026



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY
GENERAL INFORMATION (cont.)

Board of Management

The Board of Management during the period and up to the date of this statement includes:

Full name	Position	
Mr. Trinh Thanh Hung	Chief Executive Officer	Appointed on 15 April 2022
Ms. Vo Thi Huyen Trang	Deputy Chief Executive Officer	Reappointed on 27 July 2022
Mr. Tran Ngoc Hien	Deputy Chief Executive Officer	Appointed on 30 March 2021
Mr. Vu Phi Hung	Deputy Chief Executive Officer	Appointed on 10 September 2024
Ms. Bui Thi Thuy	Chief Accountant and Chief Financial Officer	Appointed on 30 March 2021 Appointed on 15 April 2022

Legal representative

The Company's legal representative during the period and up to the date of this statement is Mr. Trinh Thanh Hung - Chief Executive Officer.

Auditors

A&C Auditing and Consulting Co., Ltd. has been appointed as the Group's independent auditor.



STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Becamex Infrastructure Development Joint Stock Company (hereinafter referred to as “the Company”) presents this statement together with the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026, comprising the Interim Financial Statements of the Company and those of its subsidiaries (hereinafter collectively referred to as “the Group”).

Responsibilities of the Board of Management

The Board of Management is responsible for the preparation of the Consolidated Interim Financial Statements that give a true and fair view of the consolidated financial position, the consolidated financial performance and the consolidated cash flows of the Group during the period. In order to prepare these Consolidated Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Consolidated Interim Financial Statements;
- prepare the Consolidated Interim Financial Statements of the Group on a going-concern basis unless it is inappropriate to presume that the Group will continue its business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Consolidated Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Group and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Group’s assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of these Consolidated Interim Financial Statements.

Statement of the Board of Management

In the Board of Management’s opinion, the Consolidated Interim Financial Statements give a true and fair view of the consolidated financial position of the Group as of 30 June 2026 and of its consolidated financial performance and consolidated cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements.

For and on behalf of the Board of Management,



Trình Thanh Hưng
Chief Executive Officer

Date: 28 August 2026



No. 1.1388/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

**To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY**

We have reviewed the accompanying Consolidated Interim Financial Statements of Becamex Infrastructure Development Joint Stock Company (hereinafter referred to as "the Company") and its subsidiaries (hereinafter collectively referred to as "the Group"), which were prepared on 28 August 2026 (from page 06 to page 66), comprising the Consolidated Interim Statement of Financial Position as of 30 June 2026, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Consolidated Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of the Consolidated Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements; and responsible for such internal control as the Board of Management determines necessary to enable the preparation and presentation of the Consolidated Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Consolidated Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by an independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Consolidated Interim Financial Statements have not given a true and fair view, in all material respects, of the consolidated financial position of the Group as of 30 June 2026 and of its consolidated financial performance and its consolidated cash flows for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements.

For and on behalf of

A&C Auditing and Consulting Co., Ltd.


Nguyen Minh Tri
Partner
Audit Practice Registration Certificate No. 0089-2023-008-1
Authorized Signatory

Ho Chi Minh City, 28 August 2026



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION(Full form)
As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		7,076,264,943,633	6,016,656,347,470
I. Cash and cash equivalents	110	V.1	568,546,662,143	925,405,012,748
1. Cash	111		53,544,359,621	58,371,751,504
2. Cash equivalents	112		515,002,302,522	867,033,261,244
II. Short-term financial investments	120		723,655,633,616	768,028,248,084
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	723,655,633,616	768,028,248,084
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		772,538,034,500	631,446,016,821
1. Short-term trade receivables	131	V.3a	642,060,045,041	544,966,939,244
2. Short-term advances to suppliers	132	V.4	98,252,880,791	57,089,072,612
3. Receivables from construction contracts under percentage of completion method	134		-	-
4. Other short-term receivables	135	V.5a	37,596,780,207	34,607,777,244
5. Allowance for short-term doubtful debts	136	V.6	(5,371,671,539)	(5,217,772,279)
6. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.7	4,895,825,822,569	3,686,467,591,721
1. Inventories	141		4,895,825,822,569	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.8a	21,485,642,463	5,226,276,200
2. Deductible VAT	162		94,043,083,589	-
3. Taxes and other receivables from the State	163	V.17	170,064,753	83,201,896
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Consolidated Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	200		4,580,024,219,335	4,316,152,481,808
I. Long-term receivables	210		942,820,101,377	943,110,264,425
1. Long-term trade receivables	211	V.3b	941,680,801,377	942,000,964,425
2. Long-term advances to suppliers	212		-	-
3. Other long-term receivables	215	V.5b	1,139,300,000	1,109,300,000
4. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		488,181,490,018	510,115,869,313
1. Tangible fixed assets	221	V.9	475,813,928,731	496,774,410,474
- Historical cost	222		1,183,107,818,291	1,177,744,950,192
- Accumulated depreciation	223		(707,293,889,560)	(680,970,539,718)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
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		2,340,070,196,228	1,984,472,914,581
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262	V.2b	1,839,412,146,970	1,483,814,865,323
3. Equity investments in other entities	263	V.2c	500,658,049,258	500,658,049,258
4. Provisions for impairment of long-term investments in other entities	264	V.2c	-	-
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.8b	18,541,296,843	18,335,718,894
2. Deferred income tax assets	272	V.13	-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
5. Goodwill	279		-	-
TOTAL ASSETS	270		11,656,289,162,968	10,332,808,829,278

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Consolidated Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		3,749,165,141,995	2,268,499,437,236
I. Current liabilities	310		2,488,403,980,576	952,508,952,111
1. Short-term trade payables	311	V.14	844,671,279,569	81,308,363,062
2. Short-term advances from customers	312	V.15a	9,594,402,476	9,503,959,591
3. Payables for dividends and profit distributions	313	V.16	577,632,601,445	262,867,811,245
4. Short-term taxes and amounts payable to the State budget	314	V.17	25,781,166,277	84,025,863,863
5. Payables to employees	315	V.18	9,083,571,864	11,811,016,665
6. Short-term accrued expenses	316	V.19	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 unearned revenue	319		81,279,445	43,408,146
9. Other short-term payables	320	V.20a	78,827,105,812	85,318,612,369
10. Short-term borrowings and financial lease liabilities	321	V.21a	579,336,267,714	85,866,074,487
11. Provisions for short-term payables	322		-	-
12. Bonus and welfare fund	323	V.22	67,332,364,803	63,152,976,109
13. Price stabilization fund	324		-	-
14. Trading Government bonds	325		-	-
II. Non-current liabilities	330		1,260,761,161,419	1,315,990,485,125
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332	V.15b	50,000,000,000	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Long-term unearned revenue	337	V.23	102,708,032,312	113,175,511,721
6. Other long-term payables	338	V.20b	409,047,900	12,421,047,900
7. Long-term borrowings and financial lease liabilities	339	V.21b	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		-	-

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements



Consolidated Interim Statement of Financial Position (cont.)

Approved on 28 August 2026


Bui Thi Thuy
Chief Accountant

Approved on 28 August 202



Trinh Thanh Hung
Legal Representative

BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

CONSOLIDATED INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	544,970,606,097	351,807,251,457
2. Revenue deductions	02	VI.2	56,505,494,267	26,744,225,140
3. Net revenue from sales of goods and provision of services	10		488,465,111,830	325,063,026,317
4. Cost of sales	11	VI.3	254,883,572,259	127,575,976,267
5. Gross profit from sales of goods and provision of services	20		233,581,539,571	197,487,050,050
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.4	44,631,822,695	2,084,503,262
8. Financial expenses	23	VI.5	33,805,399,795	31,912,380,993
In which: Interest expenses	24		22,587,188,273	20,853,610,993
9. Selling expenses	25	VI.6	2,213,688,400	17,412,923,352
10. General and administrative expenses	26	VI.7	37,522,967,837	35,584,157,253
11. Gain or loss in joint ventures, associates	27	V.2b	15,929,880,904	50,972,092,850
12. Net operating profit	30		220,601,187,138	165,634,184,564
13. Other income	31	VI.8	15,808,641,212	8,098,945,553
14. Other expenses	32	VI.9	9,564,467,771	9,232,691,907
15. Other profit/(loss)	40		6,244,173,441	(1,133,746,354)
16. Total accounting profit before tax	50		226,845,360,579	164,500,438,210
17. Current income tax	51	V.17	39,992,181,483	21,575,280,086
18. Deferred income tax	52		-	-
19. Profit after tax	60		<u>186,853,179,096</u>	<u>142,925,158,124</u>
20. Profit after tax of Parent Company	61		<u>186,853,179,096</u>	<u>142,925,158,124</u>
21. Profit after tax of non-controlling shareholders	62		-	-
22. Basic earning per share	70	VI.10	<u>282</u>	<u>367</u>
23. Diluted earnings per share	71	VI.10	<u>282</u>	<u>367</u>


 Luong Thi Ngoc Trinh
 Preparer


 Bui Thi Thuy
 Chief Accountant


 Trinh Thanh Hung
 Legal Representative



Approved on 28 August 2026

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		226,845,360,579	164,500,438,210
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.9; V.10; V.11	32,447,693,882	32,448,191,417
- Provisions and allowances	03	V.6	153,899,260	(540,392,950)
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.4	(4,130,999)	(28,762,152)
- Gain/loss from investing and financing activities	05	V.2b; VI.4; VI.8	(69,792,754,554)	(52,943,189,843)
- Borrowing costs	06	VI.5	22,587,188,273	20,686,247,980
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		212,237,256,441	164,122,532,662
- Increase/decrease of receivables	09		(244,395,716,488)	52,987,170,350
- Increase/decrease of inventories	10		(1,144,530,447,994)	(69,518,296,954)
- Increase/decrease of payables	11		786,368,339,962	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	V.19; VI.5	(21,243,381,409)	(19,373,630,563)
- Corporate income tax paid	15	V.17	(66,113,779,082)	(21,768,828,686)
- Other cash inflows	16		-	-
- Other cash outflows	17	V.22	(23,382,294,041)	(13,377,007,759)
Net cash flows generated from/(used in) operating activities	20		(517,524,966,823)	137,380,269,131
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21		(5,213,873,856)	(17,309,884,355)
2. Proceeds from disposals of fixed assets and other non-current assets	22	V.9; VI.8	11,854,545	-
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(779,402,596,000)	(750,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2a	823,121,172,109	16,300,000,000
5. Equity investments in other entities	25	V.2b	(331,987,852,000)	(20,000,000,000)
6. Cash recovered from equity investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.2a; V.5a; VI.4	43,438,961,291	2,218,134,342
Net cash flows used in investing activities	30		(250,032,333,911)	(19,541,750,013)

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements



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Consolidated Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.21	526,911,150,362	209,018,304,688
4. Repayment for borrowing principal	34	V.21	(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.16; V.24	(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		(356,862,481,604)	33,585,130,046
Beginning cash and cash equivalents	60	V.1	925,405,012,748	79,913,898,794
Effects of fluctuations in foreign exchange rates	61		4,130,999	28,762,152
Ending cash and cash equivalents	70	V.1	568,546,662,143	113,527,790,992

Approved on 28 August 2026



Luong Thi Ngoc Trinh
Preparer



Bui Thi Thuy
Chief Accountant



Trinh Thanh Hung
Legal Representative



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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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I. GENERAL INFORMATION

1. Ownership form

Becamex Infrastructure Development Joint Stock Company (hereinafter referred to as the “Company” or “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 normal operating cycle of the Company is within 12 months. Particularly, the operating cycle of real estate projects depends on each business plan.

5. Effects of the Group’s operation during the period on the Financial Statements

The Group’s revenue and profit in the current period increased significantly compared with the same period of the previous year, primarily thanks to the recovery of the real estate market.

6. Structure of the Group

The Group comprises the Parent Company and 3 subsidiaries under the Parent Company’s control. All subsidiaries are consolidated in these Consolidated Interim Financial Statements.

6a. List of subsidiaries to be consolidated

Subsidiary	Address	Principal business activities	Percentage of benefit		Percentage of voting right	
			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, Vietnam	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, Vietnam	Operating trade centers, providing tourism, passenger transport services, acting as an airline and train ticket agent.	100%	100%	100%	100%
WTC Binh Duong One Member Company Limited	B11, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City, Vietnam	Providing management consultancy, advertising, organizing trade introduction and promotion.	100%	100%	100%	100%



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Notes to the Consolidated Interim Financial Statements (cont.)**6b. List of associates reflected in the Consolidated Interim Financial Statements using the equity method**

Associate	Address	Principal business activities	Percentage ownership		Percentage of voting right	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Becamex Phuoc Infrastructure Development Joint Stock Company	Binh Highway 14, Chon Thanh Ward, Dong Nai City	Investing and trading in real estate	43.11%	40.33%	43.11%	40.33%
Ho Chi Minh City Ring Road 4 Joint Stock Company	WTC Tower, No. 01 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City, Vietnam	Road construction	36.00%	36.00%	36.00%	36.00%
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, Vietnam	Road construction	20.00%	20.00%	20.00%	20.00%

7. Headcount

As at the reporting date, the Group's headcount is 712 (headcount at the beginning of the year: 734).

8. Statement of information comparability on the Consolidated Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Group companies first adopted the Vietnamese Enterprise Accounting System, which was issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"); Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202"), as amended and supplemented by Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance ("Circular 43"). Accordingly, certain items in the Consolidated Interim Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" column and the "Previous period" column in the Consolidated Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 43 to ensure comparability. These changes do not affect the Group's total assets, total liabilities, owner's equity and after-tax profit.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY UNIT**1. Accounting period**

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

2. Accounting currency unit

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



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Notes to the Consolidated Interim Financial Statements (cont.)

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 Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 guiding the preparation and presentation of the Consolidated Interim Financial Statements as well as other Circulars guiding implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Interim Financial Statements.

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

The Board of Management has ensured to comply with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with Circular 99, Circular 202, as amended and supplemented by Circular 43; well as other Circulars guiding implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Basis of preparation

The Consolidated Interim Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Consolidation bases

The Consolidated Interim Financial Statements include the Interim 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 at the reporting date should also be taken into consideration.

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

The Interim 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 Interim Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.



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Notes to the Consolidated Interim Financial Statements (cont.)

Intra-group balances in the Interim 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 Interim Income Statement and the Consolidated Interim Statement of Financial Position (classified under owner's equity). Non-controlling interests (NCI) include the values of their non-controlling benefits 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. Cash and cash equivalents

Cash includes cash on hand, cash in bank and cash in transit. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), that are readily convertible to a known amount of cash and subject to insignificant risk of change in value at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4. Financial investments

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. The Group's held-to-maturity investments include term deposits and loans held to maturity for the purpose earning periodic interest income..

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After the initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income on accrual basis.

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. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in associates

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, investments in associates are presented in the Consolidated Interim Financial Statements at 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 Interim Financial Statements, except when the Group has obligations to pay on behalf of the associate to satisfy obligations of the associate.



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Notes to the Consolidated Interim Financial Statements (cont.)

The Interim Financial Statements of the associates are prepared for the same accounting period as the Consolidated Interim 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 Interim Financial Statements of that associate will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.

Unrealized gains and losses arising from transactions with the associates are eliminated to the extent attributable to the Group when preparing the Consolidated Interim Financial Statements.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Group does not have control, joint control or significant influence over the investees.

Investments in equity instruments of other entities are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction cost (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Group borrows funds to invest in equity instruments of other entities, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are subsequently measured at cost.

Dividends and profits declared prior to the acquisition of investments are deducted from the investment costs. Dividends and profits declared after the acquisition of investments are recorded into the Group's financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably determined, the provision is based on the market value of the shares.
- For investments for which fair value cannot be reliably determined at the reporting date, an impairment provision is recognized based on the losses incurred by the investee, with the provision amount determined by multiplying the Group's actual paid-in ownership interest (%) in the investee at the end of the accounting period by the difference between the actual capital contributed by all owners and the equity of investee at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as at the reporting date is recorded into financial expenses.

5. 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 represent receivables of a commercial nature arising from purchase and sale transactions between the Group and customers who are independent of the Group.
- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions.



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Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Consolidated Interim Statement of Financial Position on the basis of their remaining term as at the reporting date.

An allowance is made for each doubtful debt based on the estimated loss that may arise..

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

6. 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 attributable 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 weighted average method for materials and supplies and the specific identification method for real estate 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 item when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as at the reporting date are recorded into cost of sales.

Spare parts, standby equipment held for use for more than 12 months or beyond the normal operating cycle, and work in progress with production or conversion periods extending beyond the normal operating cycle, are not classified as inventories but are presented as non-current assets in the Consolidated Interim Statement of Financial Position.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Consolidated Interim Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Consolidated Interim Financial Statements.



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The Group allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies

The tools and supplies put into use or leased out in connection with business operations over multiple accounting periods are recognized as deferred expenses and are allocated into operating costs on a straight-line basis over their estimated useful lives (for maximum 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.

Expenses for leasing, managing and operating Binh Phuoc workers' houses

The expenses for leasing, managing and operating Binh Phuoc workers' houses are allocated over the lease term.

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to operating costs in a manner appropriate to the characteristics and nature of each expense item.

8. Tangible fixed assets

Tangible fixed assets are presented at 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 they are brought to their working condition for their 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. Costs of routine repairs and maintenance of tangible fixed assets are recognized as operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance.

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 on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation years applied are as follows:

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



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9. 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 useful lives and amortization methods are reviewed at least at the end of each fiscal year and adjusted as necessary.

The Group's intangible fixed assets comprise:

Land use right

Land use right comprises all the actual costs incurred by the Group that are directly attributable to the land in use. The land use right is amortized on a straight-line basis over 50 years.

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 expenses as actually incurred.

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



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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 20 years.

10. Investment property

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 held for capital appreciation is stated at cost less any impairment losses.

When there is reliable evidence that investment property held for capital appreciation has declined in value compared with its market value, and the amount of the decline can be reliably measured, a provision for impairment is recognized as an expense during the period. At the reporting date of subsequent periods, if the impairment loss required to be recognized is lower than the provision previously made, the difference is reversed and recognized as income during the period. The reversal amount shall not exceed the amount of the provision previously recognized.

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 acquisition 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 presented on a net basis under the item "Gain/loss on disposal, liquidation of investment properties" on the Consolidated Interim Income Statement.

Investment property that is used to earn rental income is depreciated on a straight-line basis over its estimated useful life. The depreciation years of the investment property are 50 years.

A transfer from owner-occupied property to investment property is made only when the owner ceases to use the property and commences leasing it to another party under an operating lease. A transfer from inventories to investment property is made only when the owner commences leasing the property to another party under an operating lease. Property under construction is recognized as investment property upon completion and handover, when it is available for lease or held for capital appreciation.

A transfer from investment property to owner-occupied property is made only when the owner begins to occupy the asset. A transfer from investment property to inventories is made only when the owner commences development with a view to sale. If an investment property is sold without being subject to development, repair, renovation or upgrade, it continues to be recognized as investment property until disposal and is not transferred to inventories.

A change in the intended use between investment property and owner-occupied property or inventories neither alters the cost of the asset being reclassified nor affects its cost for the purposes of value measurement or for preparing the Consolidated Interim Financial Statements.



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11. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 — Borrowing Costs (“VAS 16”). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repair and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

12. Contractual arrangement

A Business Cooperation Contract (“BCC”) is a contractual agreement between two or more parties to jointly conduct economic activities without establishing a separate legal entity. The applicable accounting method is determined based on the substance of each arrangement, and in particular, whether the parties have joint control over the relevant activities. The joint control exists when decisions relating to the relevant activities of the BCC require the consent of all parties sharing control, irrespective of their respective ownership interest or the legal form of the arrangement.

In all cases, where the Group receives cash or assets contributed by other parties to the BCC, such amounts are recognized as liabilities and are not recognized as owner's equity.

The Group has recognized business cooperation contributions with other entities in the Consolidated Interim Financial Statements with the following contents:

- The business cooperation contribution with other entities is recognized under the “Other short-term receivables”.
- The sharing profit from the business cooperation contribution is recognized under “Financial income”.

13. 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.



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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/accumulated losses" in the Consolidated Interim 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 5 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.

14. 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 parties of the Group.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers during the period, for which payment has not yet been made due to insufficient supporting and accounting documentation, as well as employee entitlements such as accrued annual leave and other accrued operation costs (such as costs incurred during seasonal production interval and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provision of services.

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



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15. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Group no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with the Law on Securities, the Law on Enterprises and the Company's Charter.

16. Owner's equity

Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders of the Parent Company.

Share premiums

Share premiums recognized comprise:

- The excess of the issuance price over the par value of shares issued in an IPO or additional issuance.
- The difference between the repurchase price and the re-issuance price of the Group's own share.
- The excess of the principal of convertible bonds over the par value of the additional shares issued upon conversion together with the full value of the bond conversion options, which is transferred to share premiums, regardless of whether the bondholders exercise their options or not.
- The excess of the actual amount received for capital contributions over the corresponding capital amount stated in the Parent Company's Charter.

Directly attributable costs incurred in connection with a successful share issuance are deducted from share premiums. Costs incurred in connection with an unsuccessful share issuance are recognized as financial expenses during the period.

17. 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 a vote of the General Meeting of Shareholders.

The distribution of profit 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.

18. Recognition of revenue and income

Revenue from provision of services

Revenue from provision of services shall be recognized when the Group satisfies its contractual obligations, provided that all of the following conditions are met:

- 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 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.



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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 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, revenue is recognized upon the completion and handover of the main construction works to customers.

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.

Revenue from the construction contracts

A construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in term of their design, technology, function, ultimate purpose or use.

Revenue from construction contracts comprises the amount initially agreed in the contract and any adjustments arising during the contract performance that are mutually agreed by both parties, including changes in the scope of work, additional requirements, bonuses for early completion, or compensation or reimbursement of costs incurred in excess of the contract price, provided that such amounts can be reliably measured and are probable of being approved.

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

- For construction contracts in which the contractor is entitled to receive payment according to construction progress: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the Group as at 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 determined by the customer and reflected in the invoices.

Increases/(decreases) in construction volume, received compensations and other receipts 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 recognized only to the extent of contract costs incurred for which recovery is reasonably certain
- The contract's expenses are only recognized as the expenses when they occur.



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When it is probable that the total contract costs will exceed the total contract revenue, the expected loss is recognized immediately as an expense in the period in which the loss is identified.

Difference between total accumulated revenue from 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.

When it is probable that total contract costs will exceed total contract revenue, the expected contract loss shall be recognized immediately as an expense in the period in which it is identified, regardless of the stage of completion of the contract.

Interest

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

Dividends and profit received

Dividends and profit received are recognized when the Group is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Corporation, the recognition date is the last record date. For investments in other entities, the recognition date is decided in accordance with the Law on Enterprises and the Charter of the investee. Only dividend and profit distributions attributable to the period after the investment date are recognized in financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

19. Revenue deductions

Revenue deductions include trade discounts and sales returns. These items are tracked separately and deducted from revenue from sales of goods and provision of services to determine net revenue for the reporting period. provision of services.

In case of products and merchandise provided in the previous periods but trade discounts and sales returns incurred in the following period, revenue deduction is recognized as follows:

- If the revenue deductions arise prior to the issuance date of the Consolidated Interim Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Consolidated Interim Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Consolidated Interim Financial Statements: they are recognized as revenue deductions for the period in which they arise.

20. Borrowing costs

Borrowing costs are interest and other costs that the Group incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that 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, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Group and the borrowing costs can be reliably measured.



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The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset has been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the 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 outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

21. Expenses

Expenses are those that result in outflows of the Group's 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 are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Group recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

22. Corporate income tax

The Group's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. 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.

On a quarterly basis, the Group companies determine and recognize the provisional corporate income tax payable. At the end of the fiscal year, the Group companies determine the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.



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Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Consolidated Interim Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expenses.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax assets to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period 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.

When preparing the Consolidated Interim Statement of Financial Position, deferred income tax assets and deferred income tax liabilities are offset against each other 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 intends 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.

23. 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 if both parties are subject to common control.

Related parties of the Group include:

- Related companies within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Group, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Parent Company's operations, including the Board of Management, other management members and their close family members.



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- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by the key management personnel or major shareholders of the Group and entities that share the key management personnel with the Group.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Group, including the individual's parents, spouse, children and siblings.

Based on the substance of the economic relationship and with reference to international practice, the Group also considers counterparties to BCCs without joint control over the Group to be related parties.

A related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

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

24. Segment reporting

A business segment is a distinguishable component of the Group that is engaged in manufacturing or providing an individual product or service or a group of related 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 nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business segment. The Group's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provision of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

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



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Notes to the Consolidated Interim Financial Statements (cont.)**V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION****1. Cash**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	2,692,992,475	1,746,214,772
Cash in bank	50,708,235,453	56,546,397,368
- <i>BIDV -- Binh Duong Branch</i>	43,858,032,880	35,677,956,475
- <i>Vietcombank – Binh Duong Branch</i>	5,967,215,140	12,849,596,880
- <i>MB – Binh Duong Branch</i>	290,694,901	6,814,282,843
- <i>Other banks</i>	592,292,532	1,204,561,170
Cash in transit	143,131,693	79,139,364
Cash equivalents (*)	515,002,302,522	867,033,261,244
- <i>BIDV – Binh Duong Branch</i>	484,125,734,000	715,826,744,000
- <i>Other banks</i>	30,000,000,000	149,017,123,288
- <i>Accrued interest (**)</i>	876,568,522	2,189,393,956
Total	<u>568,546,662,143</u>	<u>925,405,012,748</u>

(*) In which, a deposit of VND 444,125,734,000, which was deposited from the account holding capital collected from share issuance for capital increase of the Parent Company, has not been utilized for its intended purpose in accordance with the share issuance plan.

(**) The beginning balance has been restated in accordance with the provisions of Circular 99/2025/TT-BTC (see Note No. VIII.4b)

2. Financial investments

The Group's financial investments comprise held-to-maturity investments, investments in joint ventures and associates, and equity investments in other entities. The Group's financial investments are as follows:

2a. Held-to-maturity investments

This item represents deposits with original maturities of between 3 and 12 months at banks, as detailed below:

	<u>Ending balance</u>			<u>Beginning balance</u>		
	<u>Costs</u>	<u>Recoverable amount</u>	<u>Provisions</u>	<u>Costs</u>	<u>Recoverable amount</u>	<u>Provisions</u>
MB – Binh Duong Branch (*)	439,284,765,891	439,284,765,891	-	724,789,438,000	724,789,438,000	-
BIDV – Binh Duong Branch (*)	140,536,096,000	140,536,096,000	-	8,750,000,000	8,750,000,000	-
VIB	110,000,000,000	110,000,000,000	-	30,000,000,000	30,000,000,000	-
Other banks	30,000,000,000	30,000,000,000	-	-	-	-
Accrued term deposit interest (**)	3,834,771,725	3,834,771,725	-	4,488,810,084	4,488,810,084	-
Total	<u>723,655,633,616</u>	<u>723,655,633,616</u>	<u>-</u>	<u>768,028,248,084</u>	<u>768,028,248,084</u>	<u>-</u>



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(*) In which, the deposit of VND 482,002,596,000, which was deposited from the account holding capital collected from share issuance for capital increase of the Parent Company, has not been utilized for its intended purpose in accordance with the share issuance plan.

(**) The beginning balance has been restated in accordance with the provisions of Circular No. 99/2025/TT-BTC (see Note No. VIII.4b).

2b. Investments in joint ventures and associates

	Ending balance			Beginning balance		
	Costs	Profit arising after the investment date	Total	Costs	Profit arising after the investment date	Total
Becamex Binh Phuoc Infrastructure Development Joint Stock Company ⁽ⁱ⁾	1,291,146,750,000	250,277,544,970	1,541,424,294,970	1,201,146,750,000	226,668,115,323	1,427,814,865,323
Ho Chi Minh City Ring Road 4 Joint Stock Company ⁽ⁱⁱ⁾	235,666,930,000	-	235,666,930,000	36,000,000,000	-	36,000,000,000
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company ⁽ⁱⁱⁱ⁾	62,320,922,000	-	62,320,922,000	20,000,000,000	-	20,000,000,000
Total	1,589,134,602,000	250,277,544,970	1,839,412,146,970	1,257,146,750,000	226,668,115,323	1,483,814,865,323

(i) According to Business Registration Certificate No. 3800405138, 13th amended on 27 January 2026, issued by Dong Nai Province Department of Finance (Dong Nai City Department of Finance now), the Group invested 116,336,925 shares in Becamex Binh Phuoc Infrastructure Development Joint Stock Company, accounting for 43.11% of the charter capital. During the period, the Group invested 7,500,000 shares, at a cost of VND 90,000,000,000 in Becamex Binh Phuoc Infrastructure Development Joint Stock Company. As at the reporting date, the Group held 116,336,925 shares, equivalent to 43.11% of the charter capital, at a total investment cost of VND 1,291,146,750,000 (beginning balance: VND 1,201,146,750,000, equivalent to 108,836,925 shares, accounting for 40.33% of the charter capital).

(ii) According to Business Registration Certificate No. 3703341136, 1st amended on 31 August 2025, issued by Ho Chi Minh City Department of Finance, the Group invested VND 235,666,930,000 in Ho Chi Minh City Ring Road 4 Joint Stock Company, equivalent to 36% of the charter capital. During the period, the Group invested VND 199,666,930,000 in Ho Chi Minh City Ring Road 4 Joint Stock Company. As at the reporting date, the Group invested VND 235,666,930,000, equivalent to 36% of the charter capital (beginning balance: VND 36,000,000,000, equivalent to 36% of the charter capital).

(iii) According to Business Registration Certificate No. 3703287760, 2nd amended on 31 July 2025, issued by Ho Chi Minh City Department of Finance, the Group invested VND 62,320,922,000 in Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company, equivalent to 20% of the charter capital. During the period, the Group invested VND 42,320,922,000 in Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company. As at the reporting date, the Group invested VND 62,320,922,000, equivalent to 20% of the charter capital (beginning balance: VND 20,000,000,000, equivalent to 20% of the charter capital).



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Value of the Group's ownership in joint ventures and associates is as follows:

Information on the value of the Group's ownership in joint ventures and associates is presented in the attached Appendix 01.

Operation of joint ventures and associates

The joint ventures and associates are operating normally, with no significant changes compared to the same period of the previous year.

Transactions with joint ventures and associates

Transactions between the Group and its joint ventures and associates are presented in Note No. VIII.2b.

2c. Equity investments in other entities

	Ending balance		Beginning balance	
	Costs	Provisions	Costs	Provisions
Viet Nam Technology & Telecommunication Joint Stock Company ⁽ⁱ⁾	17,000,000,000	-	17,000,000,000	-
Becamex International General Hospital Joint Stock Company ⁽ⁱⁱ⁾	10,000,000,000	-	10,000,000,000	-
BCC with Becamex Investment and Industrial Development Group – Capital contribution for construction of Becamex City Center Project ⁽ⁱⁱⁱ⁾	473,658,049,258	-	473,658,049,258	-
Total	500,658,049,258	-	500,658,049,258	-

- (i) On 25 February 2022, the Parent Company's Board of Directors approved the Resolution No. 02/NQ-HDQT on acquiring 1,700,000 shares of Viet Nam Technology & Telecommunication Joint Stock Company at the total acquisition price of VND 17,000,000,000.
- (ii) The Group invested VND 10,000,000,000 in Becamex International General Hospital Joint Stock Company, holding 1,000,000 shares, equivalent to 10% of charter capital.
- (iii) According to Business Cooperation Contract (BCC) No. 02 dated 13 July 2007 and appendices signed between the Parent Company and Becamex Investment and Industrial Development Group (a related party) for jointly implementation of Becamex City Center Project in Phu Hoa Ward, Thu Dau Mot Town, Binh Duong Province (Phu Loi Ward, Ho Chi Minh City now), 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 other utilities. The parties agreed that the contract term shall follow the approved project term, and the contract may be extended by written agreement between the parties.

According to the contractual terms, this business cooperation is managed and operated by Becamex Investment and Industrial Development Group, while the Parent Company is only entitled to a share of pre-tax profits and is responsible for its share of pre-tax losses arising from the operations under contract, in proportion to its contributed capital. Under the contractual profit-sharing and loss-sharing arrangements, following the fulfilment of all financial obligations to the State and other financial obligations, the parties are entitled to share profits as follows: Becamex Investment and Industrial Development Group is entitled to receive 30% of the profits while the Parent Company is entitled to receive 70% of the profits. The parties shall bear losses arising from business operations during the project's operational period in proportion to their profit-sharing ratios.



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As at the reporting date, some of the project's facilities have been completed and put into operation, while the remaining facilities are still under construction and approaching completion. The cumulative investment in the project amounted to VND 1,520,409,560,359, compared with the project's total investment of VND 2,710,980,000,000. The Group has contributed VND 473,658,049,258 in cash. As at the date of these Consolidated Interim Financial Statements, the BCC continues to operate in the ordinary course, and no material disputes have arisen between the parties.

Provisions for impairment of equity investments in other entities

There were no changes in the provisions for impairment of equity investments in other entities during the period.

3. Trade receivables**3a. Short-term trade receivables**

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
<i>Receivables from related parties</i>	94,719,956,734	-	21,123,569,849	-
Becamex Investment and Industrial Development Group	14,300,114,967	-	12,500,037,064	-
Becamex Urban Development Joint - Stock Company	70,459,867,400	-	-	-
My Phuoc Hospital Joint Stock Company	9,493,050,000	-	8,493,397,500	-
WTC Becamex One Member Company Limited	315,411,546	-	-	-
Becamex Tokyu Co., Ltd	75,726,253	-	98,886,694	-
Eastern International University	11,264,872	-	29,558,931	-
Becamex Binh Dinh Joint Stock Company	-	-	1,689,660	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	64,521,696	-	-	-
<i>Receivables from other customers</i>	547,340,088,307	5,371,671,539	523,843,369,395	5,217,772,279
Total	642,060,045,041	5,371,671,539	544,966,939,244	5,217,772,279



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Notes to the Consolidated Interim Financial Statements (cont.)**3b. Long-term trade receivables**

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
<i>Receivables from related parties</i>	-	-	12,966,583,500	-
Becamex Urban Development Joint - Stock Company	-	-	11,437,719,000	-
My Phuoc Hospital Joint Stock Company	-	-	999,652,500	-
Becamex Investment and Industrial Development Group	-	-	529,212,000	-
<i>Receivables from other customers</i>	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	-
Ms. Trinh Thi Bich Hang	104,314,067,998	-	85,021,867,998	-
Other customers	518,602,564,579	-	484,058,384,127	-
Total	941,680,801,377	-	942,000,964,425	-

4. Short-term advances to suppliers

	Ending balance	Beginning balance
<i>Advances to related parties</i>	14,883,734,471	18,334,100,382
Binh Duong Construction & 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
<i>Advances to other suppliers</i>	83,369,146,320	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	7,114,456,843	5,618,489,773
Other suppliers	17,066,571,286	13,822,711,664
Total	98,252,880,791	57,089,072,612



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Notes to the Consolidated Interim Financial Statements (cont.)**5. Other receivables****5a. Other short-term receivables**

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Receivables from related parties	29,501,355,042	-	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	-
Becamex Investment and Industrial Development Group - Receivables from management fees	148,800,000	-	79,691,012	-
Viet Nam Technology & Telecommunication Joint Stock Company - Dividends receivable	1,700,000,000	-	-	-
Receivables from other organizations and individuals	8,095,425,165	-	6,875,531,190	-
Corporate income tax provisionally paid for the amount received in advance from the transfer of property	1,008,114,418	-	1,112,952,849	-
Advances to employees	555,475,655	-	510,302,056	-
Short-term mortgages and deposits	984,898,911	-	477,284,911	-
Other short-term receivables	5,546,936,181	-	4,774,991,374	-
Total	37,596,780,207	-	34,607,777,244	-

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Receivables from related parties	726,300,000	-	726,300,000	-
Becamex Investment and Industrial Development Group – Deposit for project management and construction	210,100,000	-	210,100,000	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company – Deposit for leasing houses	516,200,000	-	516,200,000	-
Receivables from other organizations	413,000,000	-	383,000,000	-
Long-term mortgages and deposits	413,000,000	-	383,000,000	-
Total	1,139,300,000	-	1,109,300,000	-



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6. Overdue debts

	Overdue period	Ending balance		Overdue period	Beginning balance	
		Original amount	Recoverable amount		Original amount	Recoverable amount
<i>Receivables from organizations and individuals</i>		7,226,247,096	1,854,575,557		7,150,808,496	1,933,036,217
	<i>From 6 months to 1 year</i>	75,438,600	52,807,020		56,338,400	39,436,880
	<i>From 1 to 2 years</i>	-	-		600,000,000	300,000,000
	<i>From 2 to 3 years</i>	5,968,336,192	1,801,768,537		5,311,997,792	1,593,599,337
	<i>More than 3 years</i>	1,182,472,304	-		1,182,472,304	-
<i>Receivables for sales of real estate</i>		405,556,244,571	405,556,244,571		419,907,694,924	419,907,694,924
	<i>Less than 6 months</i>	39,395,880,740	39,395,880,740		33,075,340,538	33,075,340,538
	<i>From 6 months to 1 year</i>	21,707,758,565	21,707,758,565		10,545,703,273	10,545,703,273
	<i>From 1 to 2 years</i>	16,340,878,673	16,340,878,673		18,012,547,000	18,012,547,000
	<i>From 2 to 3 years</i>	26,291,307,500	26,291,307,500		53,901,222,173	53,901,222,173
	<i>More than 3 years</i>	301,820,419,093	301,820,419,093		304,372,881,940	304,372,881,940
Total		<u>412,782,491,667</u>	<u>407,410,820,128</u>		<u>427,058,503,420</u>	<u>421,840,731,141</u>

Changes in allowances for doubtful debts are as follows:

	Current period	Previous period
Beginning balance	5,217,772,279	4,586,462,503
Allowances/(Reversal of allowances)	153,899,260	(540,392,950)
Ending balance	<u>5,371,671,539</u>	<u>4,046,069,553</u>

7. Inventories

	Ending balance			Beginning balance	
	Costs	Allowances		Costs	Allowances
Materials and supplies	3,233,586,352	-		3,189,973,672	-
Tools and supplies	2,420,291,478	-		2,821,783,710	-
Work in process (*)	3,892,558,914,759	-		3,670,229,490,180	-
Real estate	996,201,842,982	-		8,728,309,398	-
Merchandise	1,411,186,998	-		1,498,034,761	-
Total	<u>4,895,825,822,569</u>	<u>-</u>		<u>3,686,467,591,721</u>	<u>-</u>

These notes form an integral part of and should be read in conjunction with the Consolidated Interim Financial Statements



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- (*) These are primarily work in process relating to the construction of townhouses, commercial complexes, villas, apartments, etc., in which the total carrying value of work in process of Sunflower Villa (expanded part), Prince Town (expanded part) and Green City Binh Duong Residence Complex as at the reporting date is VND 1,756,251,992,058 (beginning balance: VND 1,059,985,770,223). 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, and capitalized borrowing interest, 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.21).

Total borrowing costs capitalized into work in process during the period are VND 47,323,241,744 (same period of the previous year: VND 29,057,945,441).

8. Deferred expenses**8a. Short-term deferred expenses**

	Ending balance	Beginning balance
Tools and supplies	1,918,866,980	1,942,905,615
Prepaid commission expenses	18,067,230,019	-
Other short-term deferred expenses	1,499,545,464	3,283,370,585
Total	21,485,642,463	5,226,276,200

8b. Long-term deferred expenses

	Ending balance	Beginning balance
Tools and supplies	6,880,222,061	2,356,823,743
Expenses of Highway 13 maintenance and repair	9,045,987,387	15,446,850,576
Other long-term deferred expenses	2,615,087,395	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, 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	3,794,382,840	32,234,059,341	-	64,452,286,075
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	678,358,288	4,027,892,342	5,625,000	26,475,239,458
Liquidation, disposal	(118,689,616)	-	-	(33,200,000)	-	(151,889,616)
Ending balance	622,574,616,657	10,656,270,621	10,650,562,229	63,372,127,553	40,312,500	707,293,889,560

These notes form an integral part of and should be read in conjunction with the Consolidated Interim Financial Statements



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Notes to the Consolidated Interim Financial Statements (cont.)

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
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	<u>399,020,512,904</u>	<u>12,635,098,832</u>	<u>7,913,047,187</u>	<u>56,240,582,308</u>	<u>4,687,500</u>	<u>475,813,928,731</u>

In which:

Assets temporarily not in use

Assets waiting for liquidation

-	-	-	-	-	-
-	37,400,000	-	225,585,454	-	262,985,454

The list of tangible fixed assets at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Buildings and structures	1,021,595,129,561	622,574,616,657	399,020,512,904
Highway 13 Upgrade and Extension Project	988,745,727,088	595,025,128,596	393,720,598,492
Other fixed assets	32,849,402,473	27,549,488,061	5,299,914,412
Machinery and equipment	23,291,369,453	10,656,270,621	12,635,098,832
Vehicles	18,563,609,416	10,650,562,229	7,913,047,187
Office equipment	119,612,709,861	63,372,127,553	56,240,582,308
Other fixed assets	45,000,000	40,312,500	4,687,500
Total	1,183,107,818,291	707,293,889,560	475,813,928,731

Details of tangible fixed assets liquidated during the period are as follows:

	Historical cost	Accumulated depreciation	Carrying value	Liquidation price
Interior furnishings of Becamex				
Hotel	118,689,616	118,689,616	-	10,900,000
POSEIDON pressure washer	33,200,000	33,200,000	-	954,545
Total	151,889,616	151,889,616	-	11,854,545

10. Intangible fixed assets

	Computer software	Research and development costs	Total
Initial cost			
Beginning balance	28,806,476,162	412,500,000	29,218,976,162
Acquisition during the period	289,600,000	-	289,600,000
Ending balance	29,096,076,162	412,500,000	29,508,576,162

In which:

Assets fully amortized but still in use

7,009,289,604	412,500,000	7,421,789,604
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Amortization

Beginning balance	15,465,017,323	412,500,000	15,877,517,323
Amortization during the period	1,263,497,552	-	1,263,497,552
Ending balance	16,728,514,875	412,500,000	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

-	-	-
-	-	-

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The list of intangible fixed assets at the end of the accounting period is as follows:

	Initial cost	Accumulated amortization	Carrying value
Computer software	29,096,076,162	16,728,514,875	12,367,561,287
Upgrade of toll collection software - Code 023.17	2,788,000,000	1,459,203,268	1,328,796,732
Upgrade of toll collection system	1,749,440,896	758,091,048	991,349,848
Transfer of VT WFMS software for SharePoint Eoffice	2,272,727,273	2,272,727,273	-
Upgrade of back-end software No. 041219/2019/HĐNCPM/VETC-BECAMEX dated 04 December 2019	3,466,665,320	1,949,999,238	1,516,666,082
Deployment and integration of Project Management Software and BPM into the EOffice system under Contract No. 411/2024/HĐDV/IJC-VT signed on 04 November 2024	1,755,000,000	182,812,500	1,572,187,500
Design, supply, and turnkey installation of 16 electronic toll collection (ETC) lanes using RFID technology	5,075,733,800	2,696,483,577	2,379,250,223
Other computer software	11,988,508,873	7,409,197,971	4,579,310,902
Research and development costs	412,500,000	412,500,000	-
Total	29,508,576,162	17,141,014,875	12,367,561,287

11. Investment property**Investment property for lease**

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

The list of investment property for lease at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Workers' houses in Hoa Loi Residence Area	458,047,577,371	34,673,086,105	423,374,491,266
Total	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.21).

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



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Notes to the Consolidated Interim Financial Statements (cont.)**12. Long-term work in process**

This item represents costs incurred in relation to Hamlet 5C Lai Uyen Residence Area project.

13. Deferred income tax assets***Unrecognized deferred income tax assets***

The Group has not recognized deferred income tax assets for the taxable loss of Becamex Hospitality Company Limited.

	Losses incurred	Losses carried forward from previous years	Losses carried forward as determined by tax authorities	Losses reduced under Notice No. 7266/TB-TCS25 dated 02 April 2026	Losses carried forward in the current period	Losses beyond the carried-forward period	Remaining losses carried forward
2020	21,202,068,301	(20,523,924,138)	(344,300,572)	(26,239,074)	-	(307,604,517)	-
2021	9,437,121,549	-	(12,993,047)	-	(4,048,275,489)	-	5,375,853,013
2023	921,625	-	(921,625)	-	-	-	-
Total	30,640,111,475	(20,523,924,138)	(358,215,244)	(26,239,074)	(4,048,275,489)	(307,604,517)	5,375,853,013

Pursuant to the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025 and Government's Decree No. 320/2025/NĐ-CP dated 15 November 2025, detailing certain articles of the Corporate Income Tax Law, taxable losses may be carried forward and offset against taxable profits of subsequent years for a maximum period of five (5) years, commencing from the year following the year in which the loss arises. No deferred income tax asset has been recognized in respect of these carried-forward losses, as it is not probable that sufficient future taxable profits will be available to utilize them.

14. Short-term trade payables

	Ending balance	Beginning balance
<i>Payables to related parties</i>	778,797,261,514	31,909,197,354
Becamex Investment and Industrial Development Group	768,114,539,200	4,975,342,825
Binh Duong Construction & 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	1,948,131,501
Viet Nam 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
Becamex Construction Material Joint Stock Company	297,443,222	19,974,945
My Phuoc Hospital Joint Stock Company	164,762,100	-
Eastern International University	128,115,000	128,115,000
WTC Becamex One Member Company Limited	9,720,000	-
<i>Payables to other suppliers</i>	65,874,018,055	49,399,165,708
An Homes Binh Duong Real Estate Exchange Join Stock Company	5,291,361,642	22,567,289,256
Other suppliers	60,582,656,413	26,831,876,452
Total	844,671,279,569	81,308,363,062

The Group has no overdue trade payables.



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	Ending balance	Beginning balance
Mr. Dam Van Khanh	1,187,577,000	1,187,577,000
Other customers	8,406,825,476	8,316,382,591
Total	9,594,402,476	9,503,959,591

15b. Long-term advances from customers

This item represents the advance for construction project from Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company.

16. Payables for dividends and profit distributions

	Ending balance	Beginning balance
Dividends payable to related party	418,677,646,000	262,029,793,000
Becamex Investment and Industrial Development Group ^(*)	418,677,646,000	262,029,793,000
Dividends payable to other shareholders	158,954,955,445	838,018,245
Total	577,632,601,445	262,867,811,245

Resolution No. 01/NQ-DHĐCĐ dated 09 April 2026 of the Parent Company's General Meeting of Shareholders approved the payment of the 2025 dividends in cash to shareholders at a rate of 5% of the charter capital, equivalent to VND 314,790,320,000. On 10 June 2026, the Parent Company's Board of Directors adopted Resolution No. 25/NQ-HĐQT. Accordingly, the record date for the 2025 dividend payment is 30 June 2026 and the dividend payment shall be made on 07 October 2026.

- (*) Board of Directors' Resolution No. 15/NQ-HĐQT dated 08 April 2026 of Becamex Investment and Industrial Development Group approved the extension of timeline for payment of 2022 and 2023 dividends with total amount of VND 262,029,793,000 (beginning balance: VND 262,029,793,000) to the Parent Company up to 30 June 2026.

17. Short-term taxes and amounts payable to the State budget

	Beginning balance		Movements during the period			Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Tax refund after finalization	Payables	Receivables
VAT on local sales	38,440,999,587	-	21,349,780,498	(53,838,107,312)	-	6,054,592,838	101,920,065
Special sales tax	-	-	19,422,969	(9,076,149)	-	10,346,820	-
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	-	118,681,865	(115,219,295)	-	3,731,888	-
Total	84,025,863,863	83,201,896	64,901,352,716	(122,888,342,598)	(344,570,561)	25,781,166,277	170,064,753



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(*) Corporate income tax payable during the period comprises:

- Current corporate income tax	39,992,181,483
- Corporate income tax provisionally paid for the amount received in advance from the transfer of property which was recognized in revenue for the period	(104,838,431)
Total	39,887,343,052

All taxes and other amounts payable to the State Budget are paid in the short term.

Value added tax (VAT)

The Group companies pay VAT 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	10% ⁽ⁱ⁾

(i) From 01 January 2026 to 30 June 2026, the Group companies applied the VAT rate of 8% to certain merchandise and services according to the 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.

Corporate income tax

The Group companies have to pay corporate income tax on their assessable income at the rate of 20%.

The corporate income tax payable for the period by the Group companies is as follows:

	<u>Current period</u>	<u>Previous period</u>
Becamex Infrastructure Development Joint Stock Company	37,929,980,956	18,164,646,728
Becamex Hospitality Company Limited	1,325,392,949	2,445,328,179
IJC Construction One Member Limited Company	736,807,578	183,717,326
WTC Binh Duong One Member Company Limited	-	781,587,853
Total	39,992,181,483	21,575,280,086

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. 20/2026/TT-BTC dated 12 March 2026 of the Ministry of Finance. The Group will finalize the accounts of corporate income tax payable for this activity upon handing-over of property.

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 Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes

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



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This item represents salary to be paid to employees.

19. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	<i>152,659,198,198</i>	<i>139,935,720,050</i>
Becamex Investment and Industrial Development Group:	150,910,812,462	137,512,253,149
- 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 J.V. 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
Viet Nam Technology & Telecommunication Joint Stock Company – Telephone charges	229,914	123,542
<i>Payables to other organizations and individuals</i>	<i>143,404,742,973</i>	<i>128,675,146,524</i>
Accrual of investment costs of infrastructure of IJC Urban Area	108,674,169,675	108,674,169,675
Accrual of investment costs of infrastructure of Sunflower 2 Villa Area	13,008,871,447	13,538,764,882
Accrual of construction costs of IJC Green City Residence Area	12,032,458,874	-
Accrual of investment costs of infrastructure of Hoa Loi Resettlement Area	-	294,694,505
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

- (*) According to Resolution No. 15/NQ-HDQT dated 08 April 2026 of Becamex Investment and Industrial Development Group, the Parent Company has been granted an extension for the payment of dividends for 2022 and 2023 until 30 June 2026. The Parent Company is obliged to pay interest at a rate of 8.5% from the date of the extension until the date of dividend payment completion.



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Notes to the Consolidated Interim Financial Statements (cont.)**20. Other payables****20a. Other short-term payables**

	Ending balance	Beginning balance
<i>Payables to related parties</i>	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 Sunrise apartment-related amounts on this corporation's behalf	41,974,356,216	41,974,356,216
- Payables for collection of Becamex Tower office rental on this corporation's behalf	2,646,826,798	2,646,826,798
- Payables for collection of New Horizon apartment-related amounts on this corporation's behalf	1,948,734,160	1,948,734,160
- Payables for collection from Sunrise Apartment's Management Office on this corporation's behalf	1,902,806,595	1,902,806,595
<i>Payables to other organizations and individuals</i>	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
Payables for revenue from stalls at Becamex Trade Center	136,215,907	136,215,907
Receipt of short-term deposits and pledges	20,278,857,474	21,917,591,121
Other short-term payables	8,953,624,042	9,275,127,382
Total	78,827,105,812	85,318,612,369

20b. Other long-term payables

This item represents deposits of lessees of stalls at Becamex Trade Center.

20c. Overdue debts

The Group has no other overdue payables.

21. Borrowings**21a. 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.21b)	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.



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- (ii) The borrowing from VIB is to supplement the working capital. This borrowing is secured by a mortgage on 230 land use rights at the address: Hoa Loi Resettlement Area, Binh Duong Ward, Ho Chi Minh City according to Mortgage Agreement No. 1116731.25.882 dated 26 November 2025.

Details of movements in short-term borrowings are presented in the Appendix 02 attached.

21b. Long-term borrowings

	<u>Ending balance</u>	<u>Beginning balance</u>
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	<u>1,107,644,081,207</u>	<u>1,190,393,925,504</u>

- (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 rights, 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 rights, 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 Residence 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.

Repayment schedule of long-term borrowings is as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
1 year or less	302,458,964,998	283,542,072
More than 1 year to 5 years	1,107,644,081,207	1,190,393,925,504
Total	<u>1,410,103,046,205</u>	<u>1,190,677,467,576</u>

Details of movements in long-term borrowings are presented in the Appendix 02 attached.

21c. Overdue borrowings

The Group has no overdue borrowings.



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Notes to the Consolidated Interim Financial Statements (cont.)**22. 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

23. Long-term unearned revenue

The item represents the payment according to contract progress of customers who have not received the real estate handover.

24. Owner's equity**24a. Statement of changes in owner's equity**

Information on changes in owner's equity is presented in the attached Appendix 03.

24b. 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

24c. Details of owner's capital

	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.

24d. Profit distribution

During the period, the Parent Company distributed the 2025 profits in accordance with Resolution No. 01/NQ-ĐHĐCĐ dated 09 April 2026 of 2026 Annual General Meeting of Shareholders as follows:

	VND
• Appropriation for investment and development fund	: 137,808,413,674
• Appropriation for bonus and welfare fund	: 22,968,068,946
• Appropriation for bonus fund to the Management	: 4,593,613,789
• Dividend distribution to shareholders	: 314,790,320,000



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Notes to the Consolidated Interim Financial Statements (cont.)**25. Off-consolidated interim statement of financial position items****25a. Leased assets**

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

	<u>Ending balance</u>	<u>Beginning balance</u>
1 year or less	18,201,272,727	11,151,272,727
More than 1 year to 5 years	25,310,000,000	22,485,636,364
Total	43,511,272,727	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.

25b. Foreign currencies

	<u>Ending balance</u>	<u>Beginning balance</u>
US Dollar (USD)	50,934.37	50,649.68
Japanese Yen (¥)	1,000.00	-

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INTERIM INCOME STATEMENT**1. Revenue from sales of goods and provision of services****1a. Gross revenue**

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Revenue from sales of toll tickets	165,609,767,631	159,237,012,153
Revenue from real estate trading	252,902,845,577	46,387,908,816
Revenue from investment property trading	14,214,122,153	19,710,056,981
Revenue from restaurant and hotel operations	103,696,185,470	106,445,536,905
Revenue from provision of services and merchandise	8,547,685,266	20,026,736,602
Total	544,970,606,097	351,807,251,457

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

Sales of goods and service provisions with related parties are presented in Note No. VII.1b.

2. Revenue deductions

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

3. Cost of sales

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Cost of toll tickets	38,438,705,318	40,952,070,838
Cost of real estate trading	127,197,406,122	(2,680,837,419)
Cost of investment property trading	6,698,523,917	9,539,404,065
Cost of restaurant and hotel operations	72,955,312,746	69,411,282,103
Cost of merchandise and services	9,593,624,156	10,354,056,680
Total	254,883,572,259	127,575,976,267



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Notes to the Consolidated Interim Financial Statements (cont.)**4. Financial income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	42,784,922,932	471,096,993
Demand deposit interest	130,931,750	58,109,130
Exchange gain arising	11,837,014	26,534,987
Exchange gain due to the revaluation of monetary items in foreign currencies	4,130,999	28,762,152
Dividends and profits received	1,700,000,000	1,500,000,000
Total	44,631,822,695	2,084,503,262

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	22,587,188,273	19,862,497,980
Allocation of bond issuance expenses	-	823,750,000
Interest on late dividend payment	11,198,134,348	11,198,134,348
Exchange loss arising	20,077,174	10,812,390
Other financial expenses	-	17,186,275
Total	33,805,399,795	31,912,380,993

6. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	9,125,895,552	9,941,386,143
Tools and supplies	180,413,644	308,708,960
Depreciation/(amortization) of fixed assets	3,778,484,345	3,772,484,353
Brokerage commissions (*)	(13,943,427,309)	54,545,455
Expenses for external services	1,428,934,032	2,593,615,915
Other expenses	1,643,388,136	742,182,526
Total	2,213,688,400	17,412,923,352

(*) In which, the brokerage commissions for 2025 have been decreased in accordance with Notice No. 132/TB-KVIV dated 03 July 2026 of the State Audit Office.

7. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	24,903,842,333	24,879,696,513
Office supplies	515,848,437	433,336,202
Depreciation/(amortization) of fixed assets	1,590,332,834	1,527,352,212
Allowance/(Reversal of allowance) for doubtful debts	3,069,683,740	(540,392,950)
Expenses for external services	4,696,109,398	6,040,471,486
Other expenses	2,747,151,095	3,243,693,790
Total	37,522,967,837	35,584,157,253



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Notes to the Consolidated Interim Financial Statements (cont.)**8. Other income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Profit from changes in ownership interest at the associates	9,366,096,173	-
Proceeds from liquidation and disposal of fixed assets	11,854,545	-
Proceeds from liquidation of tools and supplies	24,163,637	-
Income from fines for contract violations	3,255,343,214	1,502,259,831
Income from power, water and internet charges	1,846,198,522	4,367,133,408
Revenue from infrastructure connection works to the public system under Highway 13	-	60,540,000
Other income	1,304,985,121	2,169,012,314
Total	15,808,641,212	8,098,945,553

9. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Tax fines and tax collected in arrears	975,190	-
Fines for administrative violations	26,470,723	3,500,000
Power, water and internet charges	2,619,405,625	8,513,656,164
Other expenses	6,917,616,233	715,535,743
Total	9,564,467,771	9,232,691,907

10. Earnings per share**10a. Basic/diluted earnings per share**

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after corporate income tax of the Parent Company's shareholders	186,853,179,096	142,925,158,124
Appropriation for bonus and welfare fund	(7,968,943,554)	(3,657,266,946)
Appropriation for bonus fund for the Management	(1,593,800,000)	(731,500,000)
Profit used to calculate basic/diluted earnings per share	177,290,435,542	138,536,391,178
The average number of ordinary shares outstanding during the period	629,580,640	377,748,384
Basic/diluted earnings per share	282	367

10b. Other information

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



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Notes to the Consolidated Interim Financial Statements (cont.)**11. Operating costs by factors**

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise purchase	590,000,000	750,071,250
Costs of materials and supplies	33,862,390,195	30,868,220,277
Labor costs	72,965,071,342	67,484,089,634
Depreciation/(amortization) of fixed assets	32,447,693,882	32,448,191,417
Expenses for external services	143,407,057,991	37,924,376,831
Other expenses	11,348,015,086	11,098,107,462
Total	294,620,228,496	180,573,056,872

VII. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INTERIM CASH FLOW STATEMENT

At the end of the accounting period, the payables for acquisition of fixed assets are as follows:

	Ending balance	Beginning balance
Payables for acquisition of fixed assets	1,625,988,600	1,697,006,304
Advances for acquisition of fixed assets	-	491,661,563

VIII. OTHER DISCLOSURES**1. Assets held for operating leases**

As at the reporting date, the total minimum rentals to be collected in the future from non-cancellable operating leases are classified by term as follows:

	Ending balance	Beginning balance
1 year or less	325,019,124	1,415,928,215
More than 1 year to 5 years	839,632,737	1,002,142,299
Total	1,164,651,861	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 the Board of Directors (BOD), the Supervisory Board and the Management (the Board of Management (BOM) 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 service provisions and no other transactions with the key management personnel and their related individuals.



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Notes to the Consolidated Interim Financial Statements (cont.)*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

	Position	Salary	Bonuses	Remuneration	Total income
Current period					
Mr. Do Quang Ngon	Chairman	570,000,000	475,000,000	984,343,000	2,029,343,000
Mr. Quang Van Viet Cuong	Vice Chairman	-	-	787,474,000	787,474,000
Ms. Le Thi Xuan Dieu	BOD Member	-	-	459,360,000	459,360,000
Mr. Tran Thien The	BOD Member	-	-	459,360,000	459,360,000
Mr. Nguyen Hai Hoang	Head of Supervisory Board	-	-	459,360,000	459,360,000
Ms. Le Thi Thuy Duong	Supervisory Board Member	-	-	328,114,000	328,114,000
Ms. Mai Thi Huynh Mai	Supervisory Board Member	-	-	328,114,000	328,114,000
	(Resigned on 09 April 2026)				
Mr. Trinh Thanh Hung	Chief Executive Officer	540,000,000	1,414,658,895	-	1,954,658,895
Ms. Vo Thi Huyen Trang	BOD Member				
	Deputy Chief Executive Officer	420,000,000	901,233,655	459,360,000	1,780,593,655
Mr. Tran Ngoc Hien	Deputy Chief Executive Officer	420,000,000	901,233,655	-	1,321,233,655
Mr. Vu Phi Hung	Deputy Chief Executive Officer	420,000,000	901,233,655	-	1,321,233,655
Ms. Bui Thi Thuy	Chief Accountant	420,000,000	901,233,655	-	1,321,233,655
Total		2,790,000,000	5,494,593,515	4,265,485,000	12,550,078,515
Previous period					
Mr. Do Quang Ngon	Chairman	450,000,000	300,000,000	261,000,000	1,011,000,000
Mr. Quang Van Viet Cuong	Vice Chairman	-	-	208,800,000	208,800,000
Ms. Le Thi Xuan Dieu	BOD Member	-	-	121,800,000	121,800,000
Mr. Tran Thien The	BOD Member	-	-	121,800,000	121,800,000
Mr. Nguyen Hai Hoang	Head of Supervisory Board	-	-	121,800,000	121,800,000
Ms. Le Thi Thuy Duong	Supervisory Board Member	-	-	87,000,000	87,000,000
Ms. Mai Thi Huynh Mai	Supervisory Board Member	-	-	87,000,000	87,000,000
Mr. Trinh Thanh Hung	Chief Executive Officer	420,000,000	280,000,000	-	700,000,000
Ms. Vo Thi Huyen Trang	BOD Member				
	Deputy Chief Executive Officer	330,000,000	220,000,000	121,800,000	671,800,000
Mr. Tran Ngoc Hien	Deputy Chief Executive Officer	330,000,000	220,000,000	-	550,000,000
Mr. Vu Phi Hung	Deputy Chief Executive Officer	330,000,000	220,000,000	-	550,000,000
Ms. Bui Thi Thuy	Chief Accountant	330,000,000	220,000,000	-	550,000,000
Total		2,190,000,000	1,460,000,000	1,131,000,000	4,781,000,000

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 Binh Phuoc Infrastructure Development Joint Stock Company	Associate
Ho Chi Minh City Ring Road 4 Joint Stock Company	Associate

These notes form an integral part of and should be read in conjunction with the Consolidated Interim Financial Statements



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Other related parties	Relationship
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	Associate
Becamex International General Hospital Joint Stock Company	Subsidiary 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
Eastern International University	Subsidiary of Becamex Investment and Industrial Development Group
WTC Becamex One Member Company Limited	Subsidiary of Becamex Investment and Industrial Development Group
Becamex IDC - Block 71 Startup Support MTV Company Limited	Subsidiary of Becamex Investment and Industrial Development Group
BW Industrial Development 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 Industrial Park J.V. Co., Ltd	Associate of Becamex Investment and Industrial Development Group
Becamex Binh Dinh Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
VSIP Can Tho Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
SetiaBecamex Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Viet Nam Technology & Telecommunication Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Eastern Educational Development Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Binh Duong Rubber Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Savi Pharmaceutical Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Becamex - Vsp 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
Binh Duong Trade and Development Joint-Stock Company	Associate of Becamex Investment and Industrial Development Group
Binh Duong Construction & Civil Engineering Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
MTV Aspire Company Limited	Subsidiary of Eastern International University
BW Industrial Development Thoi Hoa One Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company



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Notes to the Consolidated Interim Financial Statements (cont.)

Other related parties	Relationship
BW Industrial Development Thoi Hoa (Project 02) One Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Supply Chain City Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang (Project 3) Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB04 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB05 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB06 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB01 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development My Phuoc 3 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
Sao Hoa Toan Quoc Joint Stock Company	Subsidiary of BW Industrial Development Joint Stock Company
Becamex Tokyu Bus Co., Ltd	Subsidiary of Becamex Tokyu Co., Ltd
Becamex Binh Phuoc Power Joint Stock Company	Subsidiary of Becamex Binh Phuoc Infrastructure Development Joint Stock Company
Ha Tien Kien Giang - Becamex Cement Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint-Stock Company
Becamex Construction Material Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint-Stock Company
Becamex Binh Dinh Infrastructure Development Co., Ltd	Subsidiary of Becamex Binh Dinh Joint Stock Company
VNTT Solutions Company Limited	Subsidiary of Viet Nam Technology & Telecommunication Joint Stock Company
Viet Nam - Singapore Smart Energy Solutions Company Limited	Subsidiary of Vietnam - Singapore Smart Energy Solutions Joint Stock Company
Binh Duong Plastic Production Trading MTV Company Limited	Subsidiary of Binh Duong Construction & Civil Engineering Joint Stock Company
Tan Hao Phat Services and Construction Company Limited	Company related to Mr. Do Quang Ngan



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Notes to the Consolidated Interim Financial Statements (cont.)*Transactions with other related parties*

Sales of goods, service provisions and other transactions between the Group and its joint ventures, associates and other related parties are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i>		
Capital contribution	90,000,000,000	-
Expenses for leasing, managing and operating workers' houses	2,815,636,362	2,815,636,362
Provision of services	59,635,017	-
<i>Ho Chi Minh City Ring Road 4 Joint Stock Company</i>		
Capital contribution	199,666,930,000	-
<i>Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company</i>		
Capital contribution	42,320,922,000	20,000,000,000
<i>Becamex International General Hospital Joint Stock Company</i>		
Dividends received	-	1,500,000,000
<i>Viet Nam Technology & Telecommunication Joint Stock Company</i>		
Provision of services	13,310,944	6,140,431
Sale of airline tickets	-	123,262,263
Purchase of merchandise and services	1,105,265,349	1,087,666,996
Dividends received	1,700,000,000	-
Service charge	260,134,524	325,805,048
Purchase of tools and supplies	3,600,000	24,624,000
Acquisition of fixed assets	460,531,000	-
<i>Becamex Investment and Industrial Development Group</i>		
Provision of services	7,845,503,927	8,333,893,660
Revenue from airline tickets	-	599,839,656
Collection of management and operational service fees	-	1,154,795,456
Collection of insurance premiums	-	4,603,153
Fees for cadastral survey and issuance of the Land Use Right Certificate	111,286,830	-
Receivables for registration fees	485,917,195	-
Acquisition of land use rights and houses	988,048,460,000	25,338,444,604
Interest on late dividend payment	11,198,134,348	11,198,134,348
Premises rental	5,760,000,000	4,233,000,000
Purchase of goods and services	2,202,385,608	2,312,327,366
Other service charges	-	543,000,834

These notes form an integral part of and should be read in conjunction with the Consolidated Interim Financial Statements



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Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
Receivables for payment on this corporation's behalf	-	2,601,299,340
Dividends payable	156,647,853,000	-
<i>WTC Becamex One Member Company Limited</i>		
Provision of services	479,441,353	-
Purchase of services	18,090,909	-
<i>Binh Duong Trade and Development Joint-Stock Company</i>		
Provision of services	57,935,683	54,800,000
<i>Becamex Tokyu Co., Ltd</i>		
Provision of services	792,540,030	702,490,994
<i>Becamex Binh Dinh Joint Stock Company</i>		
Provision of services	100,756,817	4,301,500
<i>Vietnam-Singapore Industrial Park J.V. Co., Ltd</i>		
Provision of services	141,323,561	1,277,620,682
Acquisition of land use right	769,906,620	-
<i>Eastern International University</i>		
Provision of services	651,775,670	462,009,490
<i>Becamex Urban Development Joint - Stock Company</i>		
Transfer of houses	59,225,418,180	-
Receivables for refund of liquidation of IJC Hoa Loi		-
Residence Area project	14,445,270,273	-
Fees for transfer of houses	8,591,680,190	-
<i>Binh Duong Construction & Civil Engineering Joint Stock Company</i>		
Collection of power charges	105,108,863	-
Execution of construction works	11,102,969,884	-
<i>My Phuoc Hospital Joint Stock Company</i>		
Receipt of provision of services	164,762,100	157,982,400
<i>Branch of Binh Duong Trade and Development Joint - Stock Company - My Phuoc Ready-Mixed Concrete Enterprise</i>		
Cost of purchasing materials and supplies	2,053,387,037	810,690,690



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Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	<u>Current year</u>	<u>Previous year</u>
<i>Becamex Construction Material Joint Stock Company</i>		
Cost of purchasing materials and supplies	564,783,300	57,719,710
<i>Tan Hao Phat Services and Construction Company Limited</i>		
Execution of construction works	27,221,115,793	-
Purchase of goods and services	494,205,185	-
Collection of power charges	9,338,206	-

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.14, V.16, V.19 and V.20.

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

3. Segment information

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

3a. Information on business segment

The Group has the following main business segments:

- Sales of toll tickets: sales of toll tickets for Highway 13.
- Trading in real estate: investment in construction and operation of technical infrastructure of industrial parks, residence areas and urban areas.
- Trading in investment properties: leasing premises in Becamex Tower.
- 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 04.

3b. Information on geographical segment

All of the Group's operations take place in the territory of Vietnam, mainly in Ho Chi Minh City.



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Notes to the Consolidated Interim Financial Statements (cont.)**4. Comparative figures****4a. Adoption of the new accounting system**

The fiscal year ending 31 December 2026 is the first year when the Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99 and Circular 202, amended and supplemented by Circular 43.

The transition to the application of Circular 99 and Circular 43 is carried out using the following methods:

- For changes in accounting policies for which Circular 99 and Circular 43 provide specific transition guidance, the Group follows that guidance.
- For changes in accounting policies where Circular 99 and Circular 43 do not require retroactive adjustments or simplified retroactive adjustments, the Group applies the non-retroactive method.

4b. Impact of the adoption of the new accounting system

The impact of adopting the new accounting system on the comparative figures in the Consolidated Interim Financial Statements is as follows:

	Code	Unadjusted figures	Adjustments	Adjusted figures	Notes
<i>Consolidated Interim Statement of Financial Position (beginning balances)</i>					
Cash equivalents	112	864,843,867,288	2,189,393,956	867,033,261,244	(i)
Short-term held-to-maturity investments	123	763,539,438,000	4,488,810,084	768,028,248,084	(i)
Other short-term receivables	135	41,285,981,284	(6,678,204,040)	34,607,777,244	(i)
Other long-term receivables	215	474,767,349,258	(473,658,049,258)	1,109,300,000	(ii)
Equity investments in other entities	263	27,000,000,000	473,658,049,258	500,658,049,258	(ii)
Payables for dividends and profit distributions	313	-	262,867,811,245	262,867,811,245	(iii)
Other short-term payables	320	348,186,423,614	(262,867,811,245)	85,318,612,369	(iii)

- (i) Reclassify accrued deposit interest from item "Other short-term receivables" to item "Cash equivalents" and item "Short-term held-to-maturity investments".
- (ii) Reclassify BCCs without joint control from item "Other long-term receivables" to item "Equity investments in other entities".
- (iii) Reclassify dividends payable from item "Other short-term payables" to item "Payables for dividends and profit distributions".

5. Significant accounting judgments, estimates and assumptions

In preparing these Consolidated Interim Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Significant accounting judgments, estimates and assumptions are reviewed and updated on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Consolidated Interim Financial Statements for the subsequent accounting period should the underlying assumption change.



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Notes to the Consolidated Interim Financial Statements (cont.)

Allowance for doubtful debts

The Group estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

As at 30 June 2026, total trade receivables amounted to VND 642,060,045,041, against which the Group had recognized an allowance of VND 5,371,671,539. The Board of Management assesses the possibility that actual credit losses will exceed the allowance recognized to be low, based on customers' payment history and available information on the financial position of each debtor.

To mitigate credit risk, the Board of Management has implemented the following measures:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Allowance for devaluation of inventories

The Group estimates the net realizable value of inventories based on estimated selling prices less estimated costs necessary to make the sale. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of inventory obsolescence.

Based on market conditions at the reporting date, including market price trends over the preceding six months and sales contracts executed, the Board of Management considers the likelihood that actual selling prices will be significantly lower than the estimated amounts to be low.

Based on the assessment performed as at 30 June 2026, the Board of Management concluded that the net realizable value of inventories is not lower than their cost. Accordingly, no allowance for devaluation of inventory is required. This assessment will continue to be reviewed at each subsequent reporting date.

To minimize risks, the Board of Management has implemented the following measures:

- Conducting physical inventory counts and quality assessments every six months;
- Adjust business plans in line with market demand.
- Implementing promotional programs to accelerate the sale of slow-moving inventories; and
- Diversifying distribution channels to expand market coverage.

Estimated useful lives and residual values of fixed assets and investment property

The Group estimates the useful lives of fixed assets and investment properties based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimation.

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Group's fixed assets, except for certain specialized machinery and equipment operating in harsh environments, which entail a higher degree of uncertainty.

As at 30 June 2026, the Board of Management has not identified any factors that would require significant revisions to the assumptions currently applied in determining the useful lives of fixed assets.



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Notes to the Consolidated Interim Financial Statements (cont.)

The Board of Management has adopted the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date as required; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Provisions for loss-making projects

The Group estimates provisions for property development projects that are expected to incur losses, based on a comparison between the total expected revenue and the total estimated costs to complete and hand over the project. Uncertainties arising from fluctuations in property market prices, changes in construction, material and labor costs, as well as the progress of obtaining legal approvals, may affect the Group's ability to complete and hand over projects on schedule.

The Board of Management assesses the likelihood of actual costs exceeding estimates as probable for projects currently under construction, primarily due to recent fluctuations in the prices of construction materials, and as low for projects where the structural work has been completed because most project costs have been determined.

To minimize risks, the Board of Management has implemented the following measures:

- Reviewing and updating the total investment for each project on a quarterly basis, based on reports from consultants and contractors.
- Negotiating and signing construction contracts on a turnkey basis to control costs.
- Enhancing on-site supervision of construction progress and costs.
- Adjusting selling prices in line with market fluctuations within the limits permitted by the deposit agreement.

Estimation of corporate income tax and deferred tax

The determination of income tax expense and deferred tax assets/tax liabilities requires the Board of Management to exercise judgment regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

Based on the Group's recent operating performance and the approved business plan, the Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low.

The Board of Management has adopted the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis;
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Maintaining adequate supporting documentation to facilitate explanations and compliance during tax inspections and tax audits; and
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.



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Notes to the Consolidated Interim Financial Statements (cont.)

6. Subsequent events

From the reporting date to the approval date of the Consolidated Interim Financial Statements, there are no material events which require adjustments or disclosures in the Consolidated Interim Financial Statements.

Approved on 28 August 2026



Luong Thi Ngoc Trinh
Preparer



Bui Thi Thuy
Chief Accountant



Trinh Thanh Hung
Legal Representative



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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Appendix 01: Value of the Group's ownership in the joint ventures, associates

Unit: VND

	Beginning balance of ownership value	Capital contribution during the period	Gain or loss during the period	Increase due to changes in percentage of ownership at the associates	Decreases due to associates' appropriation for funds and other disbursements from retained profit	Ending balance of ownership value
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	1,427,814,865,323	90,000,000,000	15,929,880,904	9,366,096,173	(1,686,547,430)	1,541,424,294,970
Ho Chi Minh City Ring Road 4 Joint Stock Company	36,000,000,000	199,666,930,000	-	-	-	235,666,930,000
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	20,000,000,000	42,320,922,000	-	-	-	62,320,922,000
Total	1,483,814,865,323	331,987,852,000	15,929,880,904	9,366,096,173	(1,686,547,430)	1,839,412,146,970



Luong Thi Ngoc Trinh
Preparer



Bui Thi Thuy
Chief Accountant



Approved on 28 August 2026

Trinh Thanh Hung
Legal Representative



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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Appendix 02: Details of movements in borrowings

Unit: VND

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

	Beginning balance	Increases during the period	Transfer from long-term borrowings	Allocation of bond issuance expenses	Amount repaid during the period	Ending balance
Current period						
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	302,175,422,926	-	(116,190,801,432)	579,336,267,714
Previous period						
Short-term borrowings from banks	493,514,326,138	209,018,304,688	-	-	(292,835,553,860)	409,697,076,966
Short-term borrowings from individuals	2,000,000,000	-	-	-	-	2,000,000,000
Current portions of long-term borrowings	-	-	27,339,048,000	-	-	27,339,048,000
Current portions of long-term ordinary bonds	151,352,500,000	-	-	823,750,000	-	152,176,250,000
Total	646,866,826,138	209,018,304,688	27,339,048,000	823,750,000	(292,835,553,860)	591,212,374,966

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

	Beginning balance	Increases during the period	Transfer to short-term borrowings	Allocation of bond issuance expenses	Amount repaid during the period	Ending balance
Current period						
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
Previous period						
Long-term borrowings from banks	546,780,960,000	-	(27,339,048,000)	-	-	519,441,912,000
Total	546,780,960,000	-	(27,339,048,000)	-	-	519,441,912,000

Approved on 28 August 2026

Luong Thi Ngoc Trinh
Preparer

Bui Thi Thuy
Chief Accountant

Trinh Thanh Hung
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Appendix 03: Statement of changes in owner's equity

Unit: VND

	Owner's capital	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	468,822,019,739	5,180,913,698,528
Profit in the previous period	-	-	-	-	142,925,158,124	142,925,158,124
Appropriation for funds in the previous period	-	-	-	48,721,711,260	(71,101,467,142)	(22,379,755,882)
Effects due to changes in ownership interest in associates in 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 in the current period	-	-	-	-	186,853,179,096	186,853,179,096
Appropriation for funds in the current period	-	-	-	137,808,413,674	(165,370,096,409)	(27,561,682,735)
Dividend distribution in current period	-	-	-	-	(314,790,320,000)	(314,790,320,000)
Return of funds to Becamex Infrastructure Development Joint Stock Company	-	-	-	(6,537,203,391)	6,537,203,391	-
Other adjustments	-	-	-	-	(1,686,547,430)	(1,686,547,430)
Ending balance of current period	6,295,806,400,000	211,326,226,000	10,801,285,907	897,588,186,707	491,601,922,359	7,907,124,020,973



Luong Thi Ngoc Trinh
Preparer



Bui Thi Thuy
Chief Accountant

Approved on 28 August 2026



Trinh Thanh Hung
Legal Representative



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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Appendix 04: Segment information according to the business segments

Unit: VND

Information on the Group's financial performance, fixed assets, other non-current assets and values of significant non-cash expenses according to the business segments is as follows:

	Sales of toll tickets	Trading in real estate	Trading in investment properties	Construction	Business cooperation contract	Others	Total
Current period							
Net external revenue from sales of goods and provisions of services	165,609,767,631	196,397,351,310	14,214,122,153	-	-	112,243,870,736	488,465,111,830
Net intra-segment revenue from sales of goods and provisions of services	-	-	-	-	-	-	-
Total net revenue from sales of goods and provisions of services	165,609,767,631	196,397,351,310	14,214,122,153	-	-	112,243,870,736	488,465,111,830
Segment financial performance	100,485,189,641	42,729,748,057	5,214,893,285	-	-	11,609,652,555	160,039,483,539
Expenses not attributable to segments							-
Operating profit							160,039,483,539
Financial income							44,631,822,695
Financial expenses							-
Gain or loss in associates and joint ventures							15,929,880,904
Other income							15,808,641,212
Other expenses							(9,564,467,771)
Current income tax							(39,992,181,483)
Deferred income tax							-
Profit after tax							186,853,179,096
Total expenses on acquisition of fixed assets and other non-current assets	5,112,459,297	4,694,805,134	166,036,376	-	-	8,538,731,193	18,512,032,000
Total depreciation/(amortization) and allocation of long-term deferred expenses	32,321,350,049	787,820,025	4,731,218,683	790,447,778	-	3,379,702,259	42,010,538,794
Total significant non-cash expenses (except for depreciation/(amortization) and allocation of long-term deferred expenses)	-	-	-	-	-	-	-



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Appendix 02: Segment information according to the business segments (cont.)

	Sales of toll tickets	Trading in real estate	Trading in investment properties	Construction	Business cooperation contract	Others	Total
<i>Previous period</i>							
Net external revenue from sales of goods and provisions of services	159,237,012,153	19,643,683,676	19,710,056,981	-	-	126,472,273,507	325,063,026,317
Net intra-segment revenue from sales of goods and provisions of services	-	-	-	-	-	-	-
Total net revenue from sales of goods and provisions of services	159,237,012,153	19,643,683,676	19,710,056,981	-	-	126,472,273,507	325,063,026,317
Segment financial performance	92,576,652,328	17,390,469,234	8,678,521,570	-	-	25,844,326,313	144,489,969,445
Expenses not attributable to segments							-
Operating profit/(loss)							144,489,969,445
Financial income							2,084,503,262
Financial expenses							(31,912,380,993)
Gain or loss in associates and joint ventures							50,972,092,850
Other income							8,098,945,553
Other expenses							(9,232,691,907)
Current income tax							(21,575,280,086)
Deferred income tax							-
Profit after tax							142,925,158,124
Total expenses on acquisition of fixed assets and other non-current assets	15,537,467,518	1,240,557,225	1,382,015,917	-	-	3,328,281,161	21,488,321,821
Total depreciation/(amortization) and allocation of long-term deferred expenses	34,611,527,038	337,938,742	9,664,931,619	5,392,991,566	-	2,285,102,334	52,292,491,299
Total significant non-cash expenses (except for depreciation/(amortization) and allocation of long-term deferred expenses)	-	-	-	-	-	-	-



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Appendix 02: Segment information according to the business segments (cont.)

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

	Sales of toll tickets	Trading in real estate	Trading in investment properties	Construction	Business cooperation contract	Others	Total
Ending balance							
Direct assets of segment	473,221,702,759	6,757,951,720,640	431,050,410,462	-	501,310,604,300	97,757,768,248	8,261,292,206,409
Unallocated assets							3,394,996,956,559
Total assets							11,656,289,162,968
Direct liabilities of segment	61,575,993,960	2,145,023,828,742	2,413,900,000	50,000,000,000	-	21,098,471,924	2,280,112,194,626
Unallocated liabilities							1,469,052,947,369
Total liabilities							3,749,165,141,995
Beginning balance							
Direct assets of segment	499,070,169,591	5,489,411,741,109	496,107,689,656	-	501,310,604,300	59,336,236,310	7,045,236,440,966
Unallocated assets							3,287,572,388,312
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


Luong Thi Ngoc Trinh
 Preparer


Bui Thi Thuy
 Chief Accountant

Approved on 28 August 2026

Trinh Thanh Hung
 Legal Representative

