



Ký bởi: CÔNG TY CỔ PHẦN PHÁT TRIỂN HẠ TẦNG KỸ THUẬT
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**BECAMEX INFRASTRUCTURE
DEVELOPMENT JOINT STOCK COMPANY**

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

**CÔNG TY
CỔ PHẦN
PHÁT TRIỂN
HẠ TẦNG
KỸ THUẬT**

Digitally signed by CÔNG TY CỔ
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 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:

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



TTNB-26080070

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	Appointed on 30 March 2021
	Chief Financial Officer	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 Company'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 Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Board of Management is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these 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 Interim Financial Statements;
- prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in 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 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 Company and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Company'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 Interim Financial Statements.

Statement of the Board of Management

In the Board of Management's opinion, the Interim Financial Statements give a true and fair view of the financial position of the Company as of 30 June 2026 and of its financial performance and 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 applicable to the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management,



Trình Thanh Hưng
Chief Executive Officer

Date: 28 August 2026



No. 1.1387/26/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 Interim Financial Statements of Becamex Infrastructure Development Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 28 August 2026 (from page 06 to page 61), comprising the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the 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 Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Board of Management determines necessary to enable the preparation and presentation of the 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 these Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of interim financial information performed by independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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 Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of Becamex Infrastructure Development Joint Stock Company as of 30 June 2026 and of its financial performance and 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 applicable to the preparation and presentation of the 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, Vietnam

INTERIM FINANCIAL STATEMENTS

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

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		7,000,405,763,475	5,925,780,032,523
I. Cash and cash equivalents	110	V.1	542,886,572,885	858,717,626,949
1. Cash	111		27,884,270,363	14,758,108,171
2. Cash equivalents	112		515,002,302,522	843,959,518,778
II. Short-term financial investments	120		710,836,395,264	759,131,501,509
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	710,836,395,264	759,131,501,509
4. Provisions for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		757,283,948,162	629,041,772,347
1. Short-term trade receivables	131	V.3a	625,866,336,885	528,190,858,124
2. Short-term advances to suppliers	132	V.4	96,250,798,223	52,653,345,496
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5a	38,791,026,509	51,821,782,182
6. Allowance for short-term doubtful debts	136	V.6	(3,624,213,455)	(3,624,213,455)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.7	4,876,749,595,011	3,676,902,212,365
1. Inventories	141		4,876,749,595,011	3,676,902,212,365
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		112,649,252,153	1,986,919,353
1. Short-term deferred expenses	161	V.8a	18,685,988,102	1,986,919,353
2. Deductible VAT	162		93,963,264,051	-
3. Taxes and other receivables from the State	163		-	-
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

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



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	200		4,354,422,715,733	4,119,438,719,228
I. Long-term receivables	210		942,565,101,377	942,845,264,425
1. Long-term trade receivables	211	V.3b	941,680,801,377	942,000,964,425
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	V.5b	884,300,000	844,300,000
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		472,037,563,426	493,906,298,338
1. Tangible fixed assets	221	V.9	459,963,353,950	480,635,839,522
- Historical cost	222		1,154,454,750,936	1,150,800,607,119
- Accumulated depreciation	223		(694,491,396,986)	(670,164,767,597)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	12,074,209,476	13,270,458,816
- Initial cost	228		28,151,342,662	28,151,342,662
- Accumulated amortization	229		(16,077,133,186)	(14,880,883,846)
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	366,375,483,993
1. Long-term work in process	251	V.12	367,036,643,603	366,375,483,993
2. Construction in progress	252		-	-
VI. Long-term financial investments	260	V.2b	2,138,170,132,263	1,806,182,280,263
1. Investments in subsidiaries	261		48,377,481,005	48,377,481,005
2. Investments in joint ventures and associates	262		1,589,134,602,000	1,257,146,750,000
3. Equity investments in other entities	263		500,658,049,258	500,658,049,258
4. Provisions for impairment of long-term investments in other entities	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	270		11,238,783,798	16,557,001,607
1. Long-term deferred expenses	271	V.8b	11,238,783,798	16,557,001,607
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		11,354,828,479,208	10,045,218,751,751

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



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		3,712,264,248,182	2,219,681,389,069
I. Current liabilities	310		2,451,500,498,295	903,863,951,844
1. Short-term trade payables	311	V.13	840,919,074,181	75,067,499,107
2. Short-term advances from customers	312	V.14a	4,629,614,789	4,639,140,322
3. Payables for dividends and profit distributions	313	V.15	577,632,601,445	262,867,811,245
4. Short-term taxes and amounts payable to the State budget	314	V.16	23,896,743,794	80,394,251,099
5. Payables to employees	315	V.17	2,250,315,515	2,120,616,177
6. Short-term accrued expenses	316	V.18	292,578,472,772	267,003,000,208
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.19a	75,955,372,558	82,032,573,866
11. Short-term borrowings and financial lease liabilities	321	V.20a	579,336,267,714	85,866,074,487
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.21	54,302,035,527	43,872,985,333
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		1,260,763,749,887	1,315,817,437,225
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332	V.14b	50,000,000,000	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337	V.22	102,871,668,680	113,175,511,721
8. Other long-term payables	338	V.19b	248,000,000	12,248,000,000
9. Long-term borrowings and financial lease liabilities	339	V.20b	1,107,644,081,207	1,190,393,925,504
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-

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



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		7,642,564,231,026	7,825,537,362,682
1. Owner's capital	411	V.23	6,295,806,400,000	6,295,806,400,000
- Ordinary shares with voting rights	411a		6,295,806,400,000	6,295,806,400,000
- Preferred shares	411b		-	-
2. Share premiums	412		211,326,226,000	211,326,226,000
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	V.23	891,108,595,136	753,300,181,462
9. Other equity funds	419		-	-
10. Retained profit	420	V.23	244,323,009,890	565,104,555,220
- Retained profit to the end of the previous period	420a		84,944,138,811	565,104,555,220
- Retained profit for the current period	420b		159,378,871,079	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		11,354,828,479,208	10,045,218,751,751

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

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

INTERIM FINANCIAL STATEMENTS

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

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	432,492,158,668	226,384,739,159
2. Revenue deductions	02	VI.2	56,505,494,267	26,744,225,140
3. Net revenue from sales of goods and provisions of services	10		375,986,664,401	199,640,514,019
4. Cost of sales	11	VI.3	171,778,854,433	47,425,867,888
5. Gross profit from sales of goods and provisions of services	20		204,207,809,968	152,214,646,131
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.4	50,622,801,453	1,587,914,791
8. Financial expenses	23	VI.5	33,785,322,621	32,063,295,341
In which: Interest expenses	24		22,587,188,273	20,853,610,993
9. Selling expenses	25	VI.6	2,063,351,998	12,316,825,411
10. General and administrative expenses	26	VI.7	18,813,768,745	20,451,972,092
11. Net operating profit	30		200,168,168,057	88,970,468,078
12. Other income	31	VI.8	6,393,956,758	11,341,614,814
13. Other expenses	32	VI.9	9,253,272,780	9,002,097,251
14. Other profit/(loss)	40		(2,859,316,022)	2,339,517,563
15. Total accounting profit before tax	50		197,308,852,035	91,309,985,641
16. Current income tax	51	V.16	37,929,980,956	18,164,646,728
17. Deferred income tax	52		-	-
18. Profit after tax	60		<u>159,378,871,079</u>	<u>73,145,338,913</u>
19. Basic earnings per share	70	VI.10		
20. Diluted earnings per share	71	VI.10		


Luong Thi Ngoc Trinh
 Preparer


Bui Thi Thuy
 Chief Accountant

Approved on 28 August 2026

Trịnh Thanh Hưng
 Legal Representative



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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

INTERIM FINANCIAL STATEMENTS

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

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		197,308,852,035	91,309,985,641
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.9; V.10; V.11	31,104,531,944	31,100,930,869
- Provisions and allowances	03		-	-
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04		-	-
- Gain/loss from investing and financing activities	05	VI.4; VI.8	(50,627,801,622)	(1,566,465,754)
- Borrowing costs	06	VI.5	22,587,188,273	20,853,610,993
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		200,372,770,630	141,698,061,749
- Increase/decrease of receivables	09		(236,395,862,186)	40,511,329,435
- Increase/decrease of inventories	10		(1,135,019,599,792)	(67,469,305,775)
- Increase/decrease of payables	11		780,939,094,645	52,055,936,406
- Increase/decrease of deferred expenses	12		(11,380,850,940)	7,538,409,362
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14	V.18; VI.5	(21,243,381,409)	(19,373,630,563)
- Corporate income tax paid	15	V.16	(63,629,942,076)	(17,183,167,947)
- Other cash inflows	16		-	-
- Other cash outflows	17	V.21	(17,132,632,541)	(10,046,179,167)
Net cash flows generated from/(used in) operating activities	20		(503,490,403,669)	127,731,453,500
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.4; V.9; V.13	(4,181,610,760)	(14,957,687,778)
2. Proceeds from disposals of fixed assets and other non-current assets	22	VI.8	102,763,636	-
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(768,402,596,000)	-
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2a	816,121,172,109	-
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	65,312,653,490	28,092,885,100
Net cash flows used in investing activities	30		(223,035,469,525)	(6,864,802,678)

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



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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.20	526,911,150,362	209,018,304,688
4. Repayment for borrowing principal	34	V.20	(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.15, V.23	(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		(315,831,054,064)	36,613,261,750
Beginning cash and cash equivalents	60	V.1	858,717,626,949	22,924,106,582
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents	70	V.1	542,886,572,885	59,537,368,332


 Luong Thi Ngoc Trinh
 Preparer


 Bui Thi Thuy
 Chief Accountant

Approved on 28 August 2026

 Trịnh Thanh Hưng
 Legal Representative



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NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

I. GENERAL INFORMATION**1. Ownership form**

Becamex Infrastructure Development Joint Stock Company (hereinafter referred to as the "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 Company's operation during the period on the Financial Statements

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

6. Structure of the Company***Subsidiaries***

Subsidiary	Address	Principal business activities	Percentage of equity	Percentage of benefit	Percentage of voting right
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%
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%
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%

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



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

Associates

Associate	Address	Principal business activities	Percentage of equity	Percentage of benefit	Percentage of voting right
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	Highway 14, Chon Thanh Ward, Dong Nai City	Investing and trading in real estate	43.11%	43.11%	43.11%
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	WTC Tower, No. 01 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City, Vietnam	Road construction	20.00%	20.00%	20.00%
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%

7. Headcount

As at the reporting date, the Company's headcount is 159 (headcount at the beginning of the year: 159).

8. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Company 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"). Accordingly, certain items in the 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 Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity and after-tax profit.

9. Other information

The Company's shares have been listed on the Ho Chi Minh City Stock Exchange (HOSE) under the stock code "IJC" according to Decision No. 64/2010/QĐ-SGDHCM dated 05 April 2010 of the Stock Exchange. The first trading date was 19 April 2010. The number of shares listed as at the reporting date was 629,580,640 shares, with a par value of VND 10,000/share.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Annual accounting period

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

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND") as transactions are primarily conducted in VND.



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Notes to the Interim Financial Statements (cont.)

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

Adoption of the new accounting system

The fiscal year ending 31 December 2026 is the first fiscal year when the Company applies the Vietnamese Enterprise Accounting System under the Circular 99 in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014.

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

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

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

The Company's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

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

1. Accounting convention

The 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. 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.

3. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments include term deposits (including debentures and promissory note), bonds, preferred shares that are classified as liabilities, and loans held to maturity for the purpose of earning periodical interest, as well as other held-to-maturity investments or those of a similar nature, excluding financial derivatives.



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Notes to the Interim Financial Statements (cont.)

Held-to-maturity investments are initially recognized at cost. Interest income is recognized in financial income on an 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 subsidiaries and associates

Subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Associates

An associate is an entity over which the Company 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.

Initial recognition

Investments in subsidiaries and associates are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction costs (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Company borrows funds to invest in subsidiaries and associates, 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 Company'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 subsidiaries and associates

A provision for impairment of investments in subsidiaries and associates is recognized when the subsidiaries and associates incur losses, or the investment is impaired and the Company might incur a loss of capital. The provision amount is determined by multiplying the Company's actual paid-in ownership interest (%) in the subsidiaries and associates as at the end of the accounting period by the difference between the actual capital contributed by all owners and the equity of subsidiaries and associates as at the same date. If the subsidiaries and associates are consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in subsidiaries and associates required to be recognized as at the reporting date is recorded into financial expenses.

Investments in equity instruments of other entities

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



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Notes to the Interim Financial Statements (cont.)

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 Company 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 incurred prior to the acquisition of investments are deducted from the investment costs. Dividends incurred after the acquisition of investments are recorded into the Company'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 Company's actual paid-in ownership interest (%) in the investee as at the end of the accounting period by the difference between the actual capital contributed by all owners and the equity of investee as 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.

4. 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 Company and customers who are independent to the Company.
- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions.

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 Interim Statement of Financial Position on the basis of their remaining term as at the reporting date.

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

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

5. Inventories

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

Cost of inventories is determined as follows:



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- 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 first-in first-out method and recorded in line with the perpetual method.

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

Allowance for devaluation of inventories is recognized for each item or each service in progress 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 Company's 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 Interim Statement of Financial Position.

6. 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 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 Financial Statements.

The Company 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 (3 years for maximum)

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.



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Notes to the Interim Financial Statements (cont.)

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.

7. 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 Company 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 Company. 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

8. 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 Company 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 Company's intangible fixed asset only includes computer software. Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of



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computer software includes all directly attributable costs incurred by the Company 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.

9. Investment property

Investment property comprises land use rights, buildings, parts of buildings, or infrastructure that are owned by the Company 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 Company 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 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 determining value or for preparing the Financial Statements.



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Notes to the Interim Financial Statements (cont.)

10. 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.

11. Business Cooperation Contract

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 Company 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.

BCCs without joint control

Where the Company participates in a BCC but does not have joint control over the agreement, this participation is recognized as a financial investment at cost (representing the value of the assets, cash or cash equivalents actually contributed to the BCC) and is classified as short-term or long-term investment, based on its remaining term as at the reporting date. Distribution of profits from the BCC are recognized as financial income when the Company is entitled to receive such distributions. Provisions for losses (if any) are recognized in accordance with the applicable regulations on provisions for losses on investments in other entities (see Note No. IV.3).

Where the BCC specifies that the participating parties are entitled to fixed benefits regardless of the BCC's performance results, the Company accounts for the transaction in accordance with the economic substance of the agreement, specifically:

- Where the substance of the BCC is a lease of assets: if the Company is responsible for accounting and tax finalization for the BCC, the transaction is accounted for as a lease of assets; if the Company is not responsible for accounting and tax finalization for the BCC, the transaction is accounted for as a letting of assets.
- Where the substance of the BCC is a borrowing arrangement: if the Company is responsible for the accounting and tax finalization for the BCC, the arrangement is accounted for as a borrowing; if the Company is not responsible for the accounting and tax finalization for the BCC, the transaction is accounted for as a lending.



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Notes to the Interim Financial Statements (cont.)

12. 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 Company.
- 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 provisions of services.

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

13. Payables for dividends and profit distributions

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

14. Deferred revenue

Deferred revenue comprises amounts received in advance from customers for the lease of assets over one or more accounting periods.

Deferred revenue does not include amounts received in advance from customers for products, goods or services that the Company has not yet supplied; and accrued revenue from the leasing of assets or the provision of services over multiple reporting periods, for which the payment has not yet been collected.

15. Owner's equity

Owner's capital

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

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 Company'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 Company's Charter.



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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.

16. Profit distribution

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

17. Recognition of revenue and income

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company 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 Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

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

Revenue from sales of real estate

Revenue from sales of real estate that invested by the Company 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 Company transfers most of risks and benefits incident to the ownership of real estate to the buyer.
- The Company 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 Company 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 Company 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.



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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 pay according to construction progress: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the Company 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, compensations and other receivables are only recognized into revenue when these are mutually agreed with the customer.

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

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

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 Company is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally



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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.

18. Revenue deductions

Revenue deductions include trade discounts, sales allowances and sales returns. These items are tracked separately and included in revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In case of products and merchandise provided in the previous periods but trade discounts, sales allowances or 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 Interim Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Interim Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Interim Financial Statements: they are recognized as revenue deductions for the period in which they arise.

19. Borrowing costs

Borrowing costs are interest and other costs that the Company 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 Company and the borrowing costs can be reliably measured.

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.



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Notes to the Interim Financial Statements (cont.)

20. Expenses

Expenses are those that result in outflows of the Company'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 Company 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.

21. Corporate income tax

The Company'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 year 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 Company determines and recognizes the provisional corporate income tax payable based on the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

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 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 expense.



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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 asset 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 Statement of Financial Position, deferred income tax assets and deferred income tax liabilities are offset against each other if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

22. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- The Parent Company, subsidiaries, associates and other fellow subsidiaries within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, 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 Company's operations, including the Board of Management, the Supervisory Board, other management members and their close family members.
- 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 Company and entities that share the key management personnel with the Company.

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

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.



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23. Segment reporting

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

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

The 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 field. The Company'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 provisions 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 Interim Financial Statements of the Company.

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

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	615,731,891	587,191,428
Cash in bank	27,268,538,472	14,170,916,743
- <i>BIDV – Binh Duong Branch</i>	26,862,562,683	7,029,079,722
- <i>MB – Binh Duong Branch</i>	114,956,602	6,290,936,584
- <i>Other banks</i>	291,019,187	850,900,437
Cash equivalents (*)	515,002,302,522	843,959,518,778
- <i>BIDV – Binh Duong Branch</i>	484,125,734,000	692,826,744,000
- <i>Other banks</i>	30,000,000,000	149,017,123,288
- <i>Accrued interest (**)</i>	876,568,522	2,115,651,490
Total	542,886,572,885	858,717,626,949



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(*) 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, 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. VII.4b).

2. Financial investments

The Company's financial investments comprise held-to-maturity investments and equity investments in other entities. The Company's financial investments are as follows:

2a. Held-to-maturity investments

This item represents 6-month deposits at banks, with details as follows:

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
MB – Binh Duong Branch (*)	439,284,765,891	439,284,765,891	-	724,789,438,000	724,789,438,000	-
BIDV – Binh Duong Branch (*)	127,786,096,000	127,786,096,000	-	-	-	-
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 (**)	3,765,533,373	3,765,533,373	-	4,342,063,509	4,342,063,509	-
Total	710,836,395,264	710,836,395,264	-	759,131,501,509	759,131,501,509	-

(*) 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, 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. VII.4b).

There were no changes in the provisions for held-to-maturity investments during the period.

2b. Equity investments in other entities

	Ending balance		Beginning balance	
	Costs	Provisions	Costs	Provisions
Investments in subsidiaries	48,377,481,005	-	48,377,481,005	-
Becamex Hospitality Company Limited ⁽ⁱ⁾	23,377,481,005	-	23,377,481,005	-
IJC Construction One Member Limited Company ⁽ⁱⁱ⁾	20,000,000,000	-	20,000,000,000	-
WTC Binh Duong One Member Company Limited ⁽ⁱⁱⁱ⁾	5,000,000,000	-	5,000,000,000	-



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	Ending balance		Beginning balance	
	Costs	Provisions	Costs	Provisions
Investments in joint venture and associates	1,589,134,602,000		- 1,257,146,750,000	
Becamex Binh Phuoc Infrastructure Development Joint Stock Company ^(iv)	1,291,146,750,000		- 1,201,146,750,000	
Ho Chi Minh City Ring Road 4 Joint Stock Company ^(v)	235,666,930,000		- 36,000,000,000	
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company ^(vi)	62,320,922,000		- 20,000,000,000	
Equity investments in other entities	500,658,049,258		- 500,658,049,258	
Viet Nam Technology & Telecommunication Joint Stock Company ^(vii)	17,000,000,000		- 17,000,000,000	
Becamex International General Hospital Joint Stock Company ^(viii)	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 ^(ix)	473,658,049,258		- 473,658,049,258	
Total	2,138,170,132,263		- 1,806,182,280,263	

- (i) According to Business Registration Certificate No. 3701906616, 9th amended on 08 October 2025, issued by Ho Chi Minh City Department of Finance, the Company invested VND 23,377,481,005 in Becamex Hospitality Company Limited, equivalent to 100% of the charter capital.
- (ii) According to Business Registration Certificate No. 3702280392, 6th amended on 10 March 2026, issued by Ho Chi Minh City Department of Finance, the Company invested VND 20,000,000,000 in IJC Construction One Member Limited Company, equivalent to 100% of the charter capital.
- (iii) According to Business Registration Certificate No. 3702918734, 1st amended on 24 September 2023, issued by Binh Duong Province Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Company invested VND 5,000,000,000 in WTC Binh Duong One Member Company Limited, equivalent to 100% of the charter capital.
- (iv) 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 Company 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 Company invested 7,500,000 shares, at a cost of VND 90,000,000,000 in Becamex Binh Phuoc Infrastructure Development



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Joint Stock Company. As at the reporting date, the Company 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).

- (v) According to Business Registration Certificate No. 3703341136, 1st amended on 31 August 2025, issued by Ho Chi Minh City Department of Finance, the Company invested VND 235,666,930,000 in Ho Chi Minh City Ring Road 4 Joint Stock Company, equivalent to 36% of the charter capital. During the period, the Company invested VND 199,666,930,000 in Ho Chi Minh City Ring Road 4 Joint Stock Company. As at the reporting date, the Company 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).
- (vi) According to Business Registration Certificate No. 3703287760, 2nd amended on 31 July 2025, issued by Ho Chi Minh City Department of Finance, the Company 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 Company 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 Company 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).
- (vii) On 25 February 2022, the Board of Directors approved the Resolution No. 02/NQ-HĐQT 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.
- (viii) According to Business Registration Certificate No. 3702291330, 3rd amended on 21 October 2020, issued by Binh Duong Province Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Company invested VND 10,000,000,000 in Becamex International General Hospital Joint Stock Company, equivalent to 10% of the charter capital.
- (ix) According to Business Cooperation Contract (BCC) No. 02 dated 13 July 2007 and appendices signed between the 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 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 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.

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



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investment of VND 2,710,980,000,000. The Company has contributed VND 473,658,049,258 in cash. As at the date of these Interim Financial Statements, the BCC continues to operate in the ordinary course, and no material disputes have arisen between the parties. .

Operations of subsidiaries and associates

The subsidiaries and associates are operating normally, with no significant changes compared to the previous year.

Provisions for impairment of equity investments in other entities

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

Transactions with subsidiaries, associates, and BCC partners without joint control

Transactions between the Company and its subsidiaries and associates are presented in Note No. VII.2b.

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

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
<i>Receivables from related parties</i>	85,086,064,250	-	13,686,022,088	-
Becamex Urban Development Joint Stock Company	70,459,867,400	-	-	-
My Phuoc Hospital Joint Stock Company	9,493,050,000	-	8,493,397,500	-
Becamex Investment and Industrial Development Group IJC Construction One Member Limited Company	2,872,513,582	-	2,872,513,582	-
Becamex Hospitality Company Limited	2,068,633,268	-	2,128,111,006	-
	192,000,000	-	192,000,000	-
<i>Receivables from other customers</i>	540,780,272,635	3,624,213,455	514,504,836,036	3,624,213,455
Total	625,866,336,885	3,624,213,455	528,190,858,124	3,624,213,455

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	-



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	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
<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>	21,889,439,741	18,334,100,382
Binh Duong Construction and Civil Engineering Joint Stock Company	13,912,254,286	15,411,155,221
Viet Nam Technology & Telecommunication Joint Stock Company	4,773,651,520	-
IJC Construction One Member Limited Company	2,232,053,750	-
Tan Hao Phat Services and Construction Company Limited	865,480,185	2,816,945,161
Becamex Investment and Industrial Development Group	106,000,000	106,000,000
<i>Advances to other suppliers</i>	74,361,358,482	34,319,245,114
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	8,058,783,448	9,386,984,548
Total	96,250,798,223	52,653,345,496

In which, the advances for the acquisition and construction of fixed assets amounted to VND 0 (beginning balance: VND 259,500,000).

5. Other receivables**5a. Other short-term receivables**

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
<i>Receivables from related parties</i>	32,139,900,746	-	46,350,986,114	-
Becamex Investment and Industrial Development Group – Receivables for profit received from Becamex City Center project	27,652,555,042	-	27,652,555,042	-
Becamex Hospitality Company Limited - Dividends receivable	2,787,345,704	-	12,787,345,704	-



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	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Viet Nam Technology & Telecommunication Joint Stock Company - Dividends receivable	1,700,000,000	-	-	-
WTC Binh Duong One Member Company Limited - Dividends receivable	-	-	4,298,995,076	-
IJC Construction One Member Limited Company - Dividends receivable	-	-	1,612,090,292	-
Receivables from other organizations and individuals	6,651,125,763	-	5,470,796,068	-
Corporate income tax provisionally paid for the amount received in advance from the transfer of property	1,008,114,418	-	1,112,952,849	-
Advance for business trip expenses	384,907,558	-	313,191,946	-
Short-term mortgages and deposits	500,000,000	-	40,000,000	-
Receivables for payment for application for land use right certificates on the customers' behalf	1,357,918,793	-	605,957,041	-
Other short-term receivables	3,400,184,994	-	3,398,694,232	-
Total	38,791,026,509	-	51,821,782,182	-

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	158,000,000	-	118,000,000	-
Long-term mortgages and deposits	158,000,000	-	118,000,000	-
Total	884,300,000	-	844,300,000	-

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



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6. Overdue debts

		Ending balance			Beginning balance	
		Overdue period	Recoverable amount		Overdue period	Recoverable amount
		Original amount			Original amount	
Receivables for sales of real estate	Less than 6 months	39,395,880,740	39,395,880,740	Less than 6 months	33,075,340,538	33,075,340,538
	From 6 months to 1 year	21,707,758,565	21,707,758,565	From 6 months to 1 year	10,545,703,273	10,545,703,273
	From 1 to 2 years	16,340,878,673	16,340,878,673	From 1 to 2 years	18,012,547,000	18,012,547,000
	From 2 to 3 years	26,291,307,500	26,291,307,500	From 2 to 3 years	53,901,222,173	53,901,222,173
	More than 3 years	301,820,419,093	301,820,419,093	More than 3 years	304,372,881,940	304,372,881,940
Long Duong Group Investment Management and Real Estate Exploitation Joint Stock Company	From 2 to 3 years	5,177,447,792	1,553,234,337	From 2 to 3 years	5,177,447,792	1,553,234,337
Total		410,733,692,363	407,109,478,908		425,085,142,716	421,460,929,261

Changes in allowances for doubtful debts are as follows:

	Current period	Previous period
Beginning balance	3,624,213,455	2,588,723,896
Ending balance	3,624,213,455	2,588,723,896

7. Inventories

	Ending balance			Beginning balance	
	Costs	Allowances		Costs	Allowances
Materials and supplies	18,690,000	-		18,690,000	-
Tools and supplies	1,210,135,690	-		1,210,135,690	-
Work in process (*)	3,879,318,926,339	-		3,666,945,077,277	-
Real estate	996,201,842,982	-		8,728,309,398	-
Total	4,876,749,595,011	-		3,676,902,212,365	-

(*) 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.20).



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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).

There were no changes in the allowances for devaluation of inventories during the period.

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

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools and supplies	152,258,993	364,818,861
Prepaid commission expenses	18,067,230,019	-
Other deferred expenses	466,499,090	1,622,100,492
Total	<u>18,685,988,102</u>	<u>1,986,919,353</u>

8b. Long-term deferred expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools and supplies	2,192,796,411	1,110,151,031
Expenses of Highway 13 maintenance and repair	9,045,987,387	15,446,850,576
Total	<u>11,238,783,798</u>	<u>16,557,001,607</u>

9. Tangible fixed assets

	<u>Buildings and structures</u>	<u>Machinery and equipment</u>	<u>Vehicles</u>	<u>Office equipment</u>	<u>Total</u>
Historical cost					
Beginning balance	1,014,523,722,971	2,028,130,125	16,642,665,326	117,606,088,697	1,150,800,607,119
Acquisition during the period	2,973,888,889	339,040,000	876,302,471	337,608,800	4,526,840,160
Liquidation, disposal	(118,689,616)	-	(720,806,727)	(33,200,000)	(872,696,343)
Ending balance	<u>1,017,378,922,244</u>	<u>2,367,170,125</u>	<u>16,798,161,070</u>	<u>117,910,497,497</u>	<u>1,154,454,750,936</u>
<i>In which:</i>					
Assets fully depreciated but still in use	23,784,605,420	1,506,365,440	3,794,382,840	31,157,432,431	60,242,786,131
Assets waiting for liquidation	-	-	-	-	-
Depreciation					
Beginning balance	600,781,208,566	1,787,543,784	9,723,209,072	57,872,806,175	670,164,767,597
Depreciation during the period	20,482,417,860	59,553,534	672,836,995	3,984,517,343	25,199,325,732
Liquidation, disposal	(118,689,616)	-	(720,806,727)	(33,200,000)	(872,696,343)
Ending balance	<u>621,144,936,810</u>	<u>1,847,097,318</u>	<u>9,675,239,340</u>	<u>61,824,123,518</u>	<u>694,491,396,986</u>
Carrying value					
Beginning balance	413,742,514,405	240,586,341	6,919,456,254	59,733,282,522	480,635,839,522
Ending balance	<u>396,233,985,434</u>	<u>520,072,807</u>	<u>7,122,921,730</u>	<u>56,086,373,979</u>	<u>459,963,353,950</u>
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

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



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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	1,017,378,922,244	621,144,936,810	396,233,985,434
National Highway 13 Upgrade and Extension Project	988,745,727,088	595,025,128,596	393,720,598,492
Other fixed assets	28,633,195,156	26,119,808,214	2,513,386,942
Machinery and equipment	2,367,170,125	1,847,097,318	520,072,807
Vehicles	16,798,161,070	9,675,239,340	7,122,921,730
Office equipment	117,910,497,497	61,824,123,518	56,086,373,979
Total	1,154,454,750,936	694,491,396,986	459,963,353,950

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
Toyota Innova E brown-gold car	720,806,727	720,806,727	-	90,909,091
POSEIDON pressure washer	33,200,000	33,200,000	-	954,545
Total	872,696,343	872,696,343	-	102,763,636

10. Intangible fixed assets

Intangible fixed assets consist of computer software with details as follows:

	Initial cost	Accumulated amortization	Carrying value
Beginning balance	28,151,342,662	14,880,883,846	13,270,458,816
Amortization during the period		1,196,249,340	
Ending balance	28,151,342,662	16,077,133,186	12,074,209,476

In which:

Assets fully amortized but still in use 6,759,789,604

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

	Initial cost	Accumulated amortization	Carrying value
Computer software			
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



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	<u>Initial cost</u>	<u>Accumulated amortization</u>	<u>Carrying value</u>
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	11,043,775,373	6,757,816,282	4,285,959,091
Total	28,151,342,662	16,077,133,186	12,074,209,476

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

	<u>Historical cost</u>	<u>Accumulated depreciation</u>	<u>Carrying value</u>
Beginning balance	529,092,086,474	35,519,695,872	493,572,390,602
Depreciation during the period		4,708,956,872	
Transferr 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:

	<u>Historical cost</u>	<u>Accumulated depreciation</u>	<u>Carrying value</u>
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.20).

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 Company has not had conditions to measure the fair value of investment property.

12. Long-term work in process

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

13. Short-term trade payables

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	792,431,169,064	40,253,020,404
Binh Duong Construction and Civil Engineering Joint Stock Company	4,405,258,960	21,987,334,216
IJC Construction One Member Limited Company	18,291,523,526	10,376,922,591
Becamex Investment and Industrial Development Group	764,814,539,200	4,017,225,000
Viet Nam Technology & Telecommunication Joint Stock Company	2,020,992,547	2,533,855,747
Tan Hao Phat Services and Construction Company Limited	2,767,107,251	1,205,935,270
Eastern International University	128,115,000	128,115,000



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	<u>Ending balance</u>	<u>Beginning balance</u>
WTC Binh Duong One Member Company Limited	3,632,580	3,632,580
<i>Payables to other suppliers</i>	<i>48,487,905,117</i>	<i>34,814,478,703</i>
An Homes Binh Duong Real Estate Exchange Joint Stock Company	5,291,361,642	22,567,289,256
Other suppliers	43,196,543,475	12,247,189,447
Total	<u>840,919,074,181</u>	<u>75,067,499,107</u>

In which, the trade payables for acquisition and construction of fixed assets are VND 1,625,988,600 (beginning balance: VND 1,540,259,200).

The Company has no overdue trade payables.

14. Advances from customers**14a. Short-term advances from customers**

	<u>Ending balance</u>	<u>Beginning balance</u>
Mr. Dam Van Khanh	1,187,577,000	1,187,577,000
Ms. Mai Thanh Huong	615,855,850	615,855,850
Other customers	2,826,181,939	2,835,707,472
Total	<u>4,629,614,789</u>	<u>4,639,140,322</u>

14b. 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.

15. Payables for dividends and profit distributions

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

Resolution No. 01/NQ-ĐHĐCĐ dated 09 April 2026 of 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 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) up to 30 June 2026.



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Notes to the Interim Financial Statements (cont.)**16. Short-term taxes and amounts payable to the State budget**

	Beginning balance	Amount payable during the period	Amount paid during the period	Ending balance
VAT on local sales	36,732,372,276	16,895,626,968	(48,179,424,115)	5,448,575,129
Corporate income tax	43,178,851,351	37,825,142,525	(63,629,942,076)	17,374,051,800
Personal income tax	483,027,472	2,955,500,934	(2,364,411,541)	1,074,116,865
Total	80,394,251,099	57,676,270,427	(114,173,777,732)	23,896,743,794

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

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

- Current corporate income tax	37,929,980,956
- Corporate income tax provisionally paid for the income received in advance from the transfer of property recorded into revenue during the period	(104,838,431)
Total	37,825,142,525

Value added tax (VAT)

The Company has paid VAT using the deduction method. The VAT rates applied are as follows:

- Transfer of land use rights	Not subject to tax
- Collection of water charges	5%
- Other activities (**)	10%

(**) During the period, the Company applied a 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 Company is required to pay corporate income tax on assessable income at a rate of 20%.

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	197,308,852,035	91,309,985,641
Increases/(decreases) of accounting profit to determine taxable income:		
• Increases	370,561,632	1,013,248,000
• Decreases	-	-
Taxable income	197,679,413,667	92,323,233,641
Income exempted from tax	(8,029,508,888)	(1,500,000,000)
Assessable income	189,649,904,779	90,823,233,641
Corporate income tax rate	20%	20%
Corporate income tax payable	37,929,980,956	18,164,646,728



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

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

The Company has to pay provisionally corporate income tax at the rate of 1% on the amount received in advance from the transfer of property in accordance with regulations of the Circular No. 20/2026/TT-BTC dated 12 March 2026 of the Ministry of Finance. The Company will finalize the accounts of corporate income tax payable for this activity upon handing-over of property.

Other taxes

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

17. Payables to employees

This item represents salary to be paid to employees.

18. Short-term accrued expenses

	Ending balance	Beginning balance
<i>Payables to related parties</i>	150,458,543,319	139,935,596,508
Becamex Investment and Industrial Development Group:	148,710,387,497	137,512,253,149
- <i>Accrual for transfer of land use right at IJC2 Commercial Town</i>	6,457,153,249	6,457,153,249
- <i>Interest on late dividend payment (*)</i>	142,253,234,248	131,055,099,900
Vietnam-Singapore Industrial Park J.V. Co., Ltd	1,748,155,822	2,423,343,359
- <i>Accrual for transfer of land use right at Hamlet 1, Hamlet 5 Vinh Tan</i>	1,748,155,822	2,423,343,359
<i>Payables to other organizations and individuals</i>	142,119,929,453	127,067,403,700
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	5,191,172,099	2,690,324,144
Total	292,578,472,772	267,003,000,208

(*) According to Resolution No. 15/NQ-HĐQT dated 08 April 2026 of Becamex Investment and Industrial Development Group, the Company has been granted an extension for the payment of dividends for 2022 and 2023 until 30 June 2026. The 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 Interim Financial Statements (cont.)**19. Other payables****19a. Other short-term payables**

	Ending balance	Beginning balance
<i>Payables to related parties</i>	49,827,123,769	49,827,123,769
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
IJC Construction One Member Limited Company – Receipt of short-term deposits, mortgages	1,354,400,000	1,354,400,000
<i>Payables to other organizations and individuals</i>	26,128,248,789	32,205,450,097
Social insurance premiums and Trade Union's expenditure	858,617,410	784,955,410
Compensation to the Board of Directors	-	4,593,600,000
Payables for revenue from stalls at Becamex Trade Center	136,215,907	136,215,907
Receipt of short-term deposits, mortgages	16,722,124,482	18,329,479,281
Other short-term payables	8,411,290,990	8,361,199,499
Total	75,955,372,558	82,032,573,866

19b. Other long-term payables

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

19c. Overdue debts

The Company has no other overdue payables.

20. Borrowings**20a. 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.20b)	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;



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- Mortgage Agreement No. 02/2025/1728454/HĐBĐ dated 28 May 2025;
 - Mortgage Agreement No. 03/2025/1728454/HĐBĐ dated 20 June 2025;
 - Mortgage Agreement No. 02/2026/1728454/HĐBĐ dated 18 June 2026.
- (ii) The borrowing from VIB is to supplement the working capital. This borrowing is secured by a mortgage on 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 Appendix 01 attached.

20b. Long-term borrowings

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

- (i) The borrowing from MB – Binh Duong Branch is to:
- Pay for the acquisition of land use right in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (Binh Duong Ward, Ho Chi Minh City now) according to Credit Agreement No. 273803.25.140.579294.TD dated 31 December 2024. This borrowing is secured by a mortgage on 590 land use 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:

	Ending balance	Beginning balance
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	1,410,103,046,205	1,190,677,467,576

Details of movements in long-term borrowings are presented in Appendix 01 attached.

20c. Overdue borrowings

The Company has no overdue borrowings.



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Notes to the Interim Financial Statements (cont.)**21. Bonus and welfare fund**

	Beginning balance	Increase due to appropriation from profit	Disbursement during the period	Ending balance
Bonus and welfare fund	43,682,785,333	22,968,068,946	(12,539,018,752)	54,111,835,527
Bonus fund for the Management	190,200,000	4,593,613,789	(4,593,613,789)	190,200,000
Total	43,872,985,333	27,561,682,735	(17,132,632,541)	54,302,035,527

22. Long-term deferred revenue

	Ending balance	Beginning balance
<i>Deferred revenue relating to related party</i>	<i>163,636,368</i>	-
Becamex Hospitality Company Limited – Basement rental	163,636,368	-
<i>Deferred revenue relating to other organizations and individuals</i>	<i>102,708,032,312</i>	<i>113,175,511,721</i>
Other long-term deferred revenue	102,708,032,312	113,175,511,721
Total	102,871,668,680	113,175,511,721

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

	Owner's equity	Share premiums	Investment and development fund	Retained profit	Total
Beginning balance of the previous year	3,777,483,840,000	211,326,226,000	704,578,470,202	355,519,507,383	5,048,908,043,585
Profit in the previous period	-	-	-	73,145,338,913	73,145,338,913
Appropriation for funds in the previous period	-	-	48,721,711,260	(60,902,139,075)	(12,180,427,815)
Ending balance of the previous period	3,777,483,840,000	211,326,226,000	753,300,181,462	367,762,707,221	5,109,872,954,683
Beginning balance of the current year	6,295,806,400,000	211,326,226,000	753,300,181,462	565,104,555,220	7,825,537,362,682
Profit in the current period	-	-	-	159,378,871,079	159,378,871,079
Appropriation for funds in the current period	-	-	137,808,413,674	(165,370,096,409)	(27,561,682,735)
Dividend distribution in the current period	-	-	-	(314,790,320,000)	(314,790,320,000)
Ending balance of the current period	6,295,806,400,000	211,326,226,000	891,108,595,136	244,323,009,890	7,642,564,231,026



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Notes to the Interim Financial Statements (cont.)**23b. Details of owner's capital**

	<u>Ending balance</u>	<u>Beginning balance</u>
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

23c. Shares

	<u>Ending balance</u>	<u>Beginning balance</u>
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.

23d. Profit distribution

During the period, the Company distributed the 2025 profits in accordance with Resolution No. 01/NQ-DHĐCĐ 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

24. Off-interim statement of financial position items**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	5,931,272,727	5,631,272,727
More than 1 year to 5 years	150,000,000	2,815,636,364
Total	6,081,272,727	8,446,909,091

The Company leases the building under operating leases. The lease agreements are valid from 2023 to 2027 and may be extended. The leasing rates are annually increased in line with market prices.



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Notes to the Interim Financial Statements (cont.)**VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT****1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	Accumulated from the beginning of the year	
	Current year	Previous year
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	7,015,909,089	13,709,818,184
Revenue from other services	6,963,636,371	7,050,000,006
Total	432,492,158,668	226,384,739,159

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

Sales of goods and service provisions with related parties are presented in Note No. VII.2b.

2. Revenue deductions

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

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of toll tickets	38,438,705,318	40,952,070,838
Cost of real estate trading	127,505,883,179	(2,680,837,419)
Cost of investment property trading	1,514,498,975	5,115,221,397
Cost of other services	4,319,766,961	4,039,413,072
Total	171,778,854,433	47,425,867,888

4. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	42,495,529,098	66,465,754
Demand deposit interest	97,763,467	21,449,037
Dividends and profits received	8,029,508,888	1,500,000,000
Total	50,622,801,453	1,587,914,791

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Borrowing costs	22,587,188,273	20,029,860,993
Allocation of bond issuance expenses	-	823,750,000
Interest on late dividend payment	11,198,134,348	11,198,134,348
Other financial expenses	-	11,550,000
Total	33,785,322,621	32,063,295,341



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Notes to the Interim Financial Statements (cont.)**6. Selling expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	6,379,338,981	7,255,446,445
Tools and supplies	72,695,264	64,158,864
Depreciation/(amortization) of fixed assets	3,687,906,337	3,730,935,843
Brokerage commissions (*)	(13,883,014,086)	54,545,455
Expenses for external services	5,805,740,465	1,108,848,712
Other expenses	685,037	102,890,092
Total	2,063,351,998	12,316,825,411

(*) 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
Office staff costs	10,628,934,280	11,612,752,349
Tools and supplies	221,840,259	192,319,929
Depreciation/(amortization) of fixed assets	789,978,522	744,036,634
Office rental	2,915,784,480	2,796,404,880
Expenses for external services	2,380,979,181	2,946,378,145
Other expenses	1,876,252,023	2,160,080,155
Total	18,813,768,745	20,451,972,092

8. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Proceeds from liquidation of fixed assets	102,763,636	-
Proceeds from liquidation of tools and supplies	24,163,637	-
Income from fines for contract violations	3,255,343,214	1,485,562,994
Income from power, water and internet charges	1,850,906,182	7,836,040,996
Revenue from infrastructure connection works to the public system under Highway 13	-	30,540,000
Other income	1,160,780,089	1,989,470,824
Total	6,393,956,758	11,341,614,814



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Notes to the Interim Financial Statements (cont.)**9. Other expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Power, water and internet charges	2,619,405,625	8,513,656,164
Fines for administrative violations	26,470,723	3,500,000
Other expenses	6,607,396,432	484,941,087
Total	9,253,272,780	9,002,097,251

10. Earnings per share

Information on earnings per share is presented in the Consolidated Interim Financial Statements.

11. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	590,000,000	750,071,250
Costs of materials and supplies	8,345,730,888	10,530,654,925
Labor costs	19,850,602,723	21,744,914,888
Depreciation/(amortization) of fixed assets	31,104,531,944	31,100,930,869
Expenses for external services	129,269,712,755	12,933,329,801
Other expenses	3,495,396,866	3,134,763,657
Total	192,655,975,176	80,194,665,391

VII. 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	1,963,636,364	2,318,181,818
Total	1,963,636,364	2,318,181,818

2. Transactions and balances with related parties

The Company'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 Company 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 Interim Financial Statements (cont.)*Receivables from and payables to the key management personnel and their related individuals*

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

Remuneration of the key management personnel

	Position	Salary	Bonus	Compensation	Total remuneration
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
	<i>(Resigned on 09 April 2026)</i>				
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



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Notes to the Interim Financial Statements (cont.)**2b. Transactions and balances with other related parties**

Other related parties of the Company include:

Other related parties	Relationship
Becamex Investment and Industrial Development Group	Major shareholder
Becamex Hospitality Company Limited	Subsidiary
IJC Construction One Member Limited Company	Subsidiary
WTC Binh Duong One Member Company Limited	Subsidiary
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	Associate
Ho Chi Minh City Ring Road 4 Joint Stock Company	Associate
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	Associate
Binh Duong Trade and Development Joint-Stock Company	Associate of Becamex Investment and Industrial Development Group
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
Binh Duong Construction and Civil Engineering Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Binh Duong Plastic Production Trading MTV Company Limited	Subsidiary of Binh Duong Construction and Civil Engineering Joint Stock Company
My Phuoc Hospital Joint Stock Company	Subsidiary of Becamex Investment and Industrial Development Group
Becamex Urban Development Joint Stock Company	Subsidiary of Becamex Investment and Industrial Development Group
Becamex International General Hospital Joint Stock Company	Subsidiary of Becamex Investment and Industrial Development Group
Eastern International University	Subsidiary of Becamex Investment and Industrial Development Group
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
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
Savi Pharmaceutical 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
Becamex Binh Dinh 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
VNTT Solutions Company Limited	Subsidiary of Viet Nam Technology & Telecommunication Joint Stock Company

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



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Notes to the Interim Financial Statements (cont.)

Other related parties	Relationship
Becamex Tokyu Co., Ltd	Associate of Becamex Investment and Industrial Development Group
Becamex Tokyu Bus Co., Ltd	Subsidiary of Becamex Tokyu Co., Ltd
BW Industrial Development Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
BW Industrial Development Thoi Hoa One Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
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
Binh Duong Rubber Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Vietnam-Singapore Industrial Park J.V. Co., Ltd	Associate of Becamex Investment and Industrial Development Group
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Becamex - 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
Becamex Binh Phuoc Power Joint Stock Company	Subsidiary of Becamex Binh Phuoc Infrastructure Development Joint Stock Company
Tan Hao Phat Services and Construction Company Limited	Company related to Mr. Do Quang Ngon

Transactions with other related parties

The Company has sales of goods and provisions of services and other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Becamex Hospitality Company Limited</i>		
Leasing equipment	900,000,000	1,200,000,000
Leasing floors of Sunrise Apartment	163,636,368	163,636,368
Purchase of goods and services	256,210,790	250,414,657
Soft borrowing	-	5,000,000,000



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Notes to the Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>IJC Construction One Member Limited Company</i>		
Leasing and management of investment properties	8,512,636,361	8,323,636,362
Collection of power charges at construction sites	4,707,660	2,587,471,978
Collection of water charges and environmental fees at construction sites	-	881,435,610
Vehicle leasing	12,000,000	12,000,000
Liquidation of tools and assets	90,909,091	-
Execution of construction works	42,571,886,581	1,252,538,349
Purchase of goods and services	1,735,242,426	1,835,037,594
Brokerage fees	60,413,223	-
Acquisition of fixed assets	45,454,545	-
Office and project management fees	5,547,216,509	150,000,000
Soft borrowing	-	40,000,000,000
<i>WTC Binh Duong One Member Company Limited</i>		
Borrowing interest	-	167,363,013
Soft borrowing	-	10,000,000,000
Profit received	6,329,508,888	-
<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
<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>Ho Chi Minh City Ring Road 4 Joint Stock Company</i>		
Capital contribution	199,666,930,000	-
<i>Becamex International General Hospital Joint Stock Company</i>		
Dividends received	-	1,500,000,000
<i>Viet Nam Technology & Telecommunication Joint Stock Company</i>		
Dividends received	1,700,000,000	-
Purchase of merchandise and services	1,105,265,349	1,087,666,996
<i>Becamex Investment and Industrial Development Group</i>		
Acquisition of land use rights and houses	988,048,460,000	25,338,444,604
Dividends payable	156,647,853,000	-
Interest on late dividend payment	11,198,134,348	11,198,134,348

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



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Notes to the Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
Fees for cadastral survey and issuance of the Land Use Right Certificate	111,286,830	-
Receivables for registration fees	485,917,195	-
Purchase of goods and services	-	316,771,593
Collection of management and operational service fees	-	1,154,795,456
Collection of insurance premiums	-	4,603,153
<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>Vietnam-Singapore Industrial Park J.V. Co., Ltd</i>		
Acquisition of land use right	769,906,620	-
<i>Binh Duong Construction and Civil Engineering Joint Stock Company</i>		
Collection of power charges	15,976,914	-
Execution of construction works	11,102,969,884	-
<i>WTC Becamex One Member Company Limited</i>		
Purchase of services	9,090,909	-
<i>Tan Hao Phat Services and Construction Company Limited</i>		
Execution of construction works	22,347,631,305	-
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.13, V.14, V.15, V.18 and V.19.

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

3. Segment information

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



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Notes to the Interim Financial Statements (cont.)**3a. Information on business segment**

The Company 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 Company is presented in the attached Appendix 02.

Internal transfers between the Company's departments are valued at market prices. This valuation method is applied consistently across accounting periods.

3b. Information on geographical segment

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

4. Comparative figures**4a. Adoption of the new accounting system**

The fiscal year ending 31 December 2026 is the first year when the Company applies the Vietnamese Enterprise Accounting System under Circular 99 in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014.

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

- For changes in accounting policies where Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company 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 Interim Financial Statements is as follows:

	Code	Unadjusted figures	Adjustments	Adjusted figures	Notes
Interim Statement of Financial Position (beginning balances)					
Cash equivalents	112	841,843,867,288	2,115,651,490	843,959,518,778	(i)
Short-term held-to-maturity investments	123	754,789,438,000	4,342,063,509	759,131,501,509	(i)
Other short-term receivables	135	58,279,497,181	(6,457,714,999)	51,821,782,182	(i)
Other long-term receivables	215	474,502,349,258	(473,658,049,258)	844,300,000	(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	344,900,385,111	(262,867,811,245)	82,032,573,866	(iii)



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Notes to the Interim Financial Statements (cont.)

- (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 judgements, estimates and assumptions

In preparing these 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 judgements, 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 Financial Statements for the subsequent fiscal year should the underlying assumption change.

Allowance for doubtful debts

The Company 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 625,866,336,885, against which the Company had recognized an allowance of VND 3,624,213,455. 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, and the nature of the real estate business.

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 Company 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.



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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 properties

The Company 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 Company'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.

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 Company 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 Company'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.



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Notes to the Interim Financial Statements (cont.)

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 judgement 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 Company'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.

6. Subsequent events

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

Approved on 28 August 2026

Luong Thi Ngoc Trinh
Preparer

Bui Thi Thuy
Chief Accountant



Trinh Thanh Hung
Legal Representative



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Appendix 01: Details of movements in borrowings

Unit: VND

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

Current period	Beginning balance	Increases during the period	Transfer from long-term borrowings	Allocation of bond issuance expenses	Amount repaid during the period	Ending balance
Short-term borrowings from banks	85,582,532,415	307,485,571,733	-	-	(116,190,801,432)	276,877,302,716
Current portions of long-term borrowings	283,542,072	-	302,175,422,926	-	-	302,458,964,998
Total	85,866,074,487	307,485,571,733	302,175,422,926	-	(116,190,801,432)	579,336,267,714
Previous period						
Short-term borrowings from related parties	4,500,000,000	-	-	-	-	4,500,000,000
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	651,366,826,138	209,018,304,688	27,339,048,000	823,750,000	(292,835,553,860)	595,712,374,966

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

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


Luong Thi Ngoc Trinh
Preparer

Bui Thi Thuy
Chief Accountant

Approved on 28 August 2026

M.S.D.N. 37008055

CÔNG TY
CƠ PHÂN
PHÁT TRIỂN HẠ TẦNG
KỸ THUẬT

Trình Thanh Hưng
Legal Representative

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



BECAMEX INFRASTRUCTURE DEVELOPMENT JOINT STOCK COMPANY

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Appendix 02: Segment information according to the business segments

Unit: VND

Information on the Company's financial performance, fixed assets, other non-current assets and values of remarkable 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	7,015,909,089	-	-	6,963,636,371	375,986,664,401
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	7,015,909,089	-	-	6,963,636,371	375,986,664,401
Segment financial performance	100,485,189,641	42,421,271,000	4,745,406,996	-	-	1,893,498,967	149,545,366,604
Expenses not attributable to segments							-
Operating profit							149,545,366,604
Financial income							50,622,801,453
Financial expenses							-
Other income							6,393,956,758
Other expenses							(9,253,272,780)
Current income tax							(37,929,980,956)
Deferred income tax							-
Profit after tax							159,378,871,079
Total expenses on acquisition of fixed assets and other non-current assets	5,112,459,297	4,694,805,134	166,036,376	-	-	164,799,306	10,138,100,113
Total depreciation/(amortization) and allocation of long-term deferred expenses	32,321,350,049	787,820,025	4,731,218,683	790,447,778	-	448,540,497	39,079,377,032

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



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

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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
Previous period							
Net external revenue from sales of goods and provisions of services	159,237,012,153	19,643,683,676	13,709,818,184	-	-	7,050,000,006	199,640,514,019
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	13,709,818,184	-	-	7,050,000,006	199,640,514,019
Segment financial performance	72,645,077,307	6,086,662,338	7,190,088,136	-	-	1,460,725,506	87,382,553,287
Expenses not attributable to segments							-
Operating profit							87,382,553,287
Financial income							1,587,914,791
Financial expenses							-
Other income							11,341,614,814
Other expenses							(9,002,097,251)
Current income tax							(18,164,646,728)
Deferred income tax							-
Profit after tax							73,145,338,913
Total expenses on acquisition of fixed assets and other non-current assets	15,537,467,518	1,240,557,225	1,382,015,917	-	-	445,228,532	18,605,269,192
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	-	63,866,784	50,071,255,749

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



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

The Company'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	619,889,690	8,164,154,327,851
Unallocated assets							3,190,674,151,357
Total assets							11,354,828,479,208
Direct liabilities of segment	61,575,993,960	2,145,023,828,742	2,413,900,000	50,000,000,000	-	1,830,572,491	2,260,844,295,193
Unallocated liabilities							1,451,419,952,989
Total liabilities							3,712,264,248,182
Beginning balance							
Direct assets of segment	499,070,169,591	5,489,411,741,109	496,107,689,656	-	501,310,604,300	5,618,247,792	6,991,518,452,448
Unallocated assets							3,053,700,299,303
Total assets							10,045,218,751,751
Direct liabilities of segment	33,880,815,173	1,092,922,020,216	14,413,900,000	-	-	1,829,269,554	1,143,046,004,943
Unallocated liabilities							1,076,635,384,126
Total liabilities							2,219,681,389,069


Luong Thi Ngoc Trinh
Preparer

Bui Thi Thuy
Chief Accountant

Approved on 28 August 2026



Trình Thanh Hưng
Legal Representative


