

Number: 220/CT-INC

Ho Chi Minh City, July 20, 2026

Regarding the periodic disclosure of information
Financial report for Q2/2026

To: **Hanoi Stock Exchange.**

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, IDICO Investment Consulting Joint Stock Company hereby discloses its Financial Statements for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: IDICO Investment Consulting Joint Stock Company

- Stock ticker: **INC**

- Head office address: 100 Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City.

- Phone: 0283 8995588

- Email: headoffice@idico-incon.com.vn Website: <https://idico-incon.com.vn>

2. Content of the published information:

- Financial report for the second quarter of 2026:

☒ Separate financial statements (TCNY there are no subsidiaries and the superior accounting unit has subordinate units);

☐ Consolidated financial statements (including subsidiaries);

☐ Consolidated financial statements (TCNY has an accounting unit with its own accounting system).

- Cases requiring explanation of the cause:

+ The auditing firm issued an opinion that was not a fully unqualified opinion on the financial statements:

☐ Yes

☐ No

Explanatory document in case of a checkmark:

☐ Yes

☐ No

+ The after-tax profit in the reporting period differs by 5% or more before and after the audit, shifting from a loss to a profit or vice versa:

☐ Yes

☐ No

Explanatory document in case of a checkmark:

☐ Yes

☐ No

+ The after-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No



Explanatory document in case of a checkmark:

☒ Yes

☐ No

+ Net profit after tax in the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in this period, or vice versa:

☐ Yes

☒ No

Explanatory document in case of a checkmark:

☐ Yes

☒ No

This information was published on the Company's website on July 20, 2026 at the following link: <https://idico-incon.com.vn>

We are committed to ensuring that the information published here is true and accurate, and we assume full legal responsibility for the content of the information provided.

Recipient:

- As above;
- Save HR.

**AUTHORIZED PERSON FOR DISCLOSURE
CHIEF ACCOUNTANT**



Lai Van Hoan



IDICO INVESTMENT CONSULTANCY JOINT STOCK COMPANY
IDICO-INCON 

FINANCIAL STATEMENTS

QUARTER 2 - 2026



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GENERAL INFORMATION

IDICO Investment Consulting Joint Stock Company (“The Company”) is a joint-stock company established under the Vietnamese Enterprise Law according to Business Registration Certificate No. 0304843611 issued by the Department of Planning and Investment of Ho Chi Minh City on January 31, 2007, and according to subsequent amended Business Registration Certificates.

On October 13, 2006, the company was equitized according to Decision No. 1423/QĐ-BXD of the Minister of Construction.

On April 18, 2011, the Company's shares were listed on the Hanoi Stock Exchange (“HNX”).

The company's main activities in the current year are providing consulting, design, planning, topographic and geological survey services, and construction supervision services.

The company's headquarters are located at 100 Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

*** Board of Directors:**

The members of the Board of Directors during the period and as of the date of this report are as follows:

Mr. Nguyen Danh Thai,	Chairman (<i>Appointed April 22, 2026</i>).
Mr. Hoang Tuan Anh,	Chairman (<i>Removed from office on April 22, 2026</i>).
Mr. Nguyen Ngoc Khanh,	Member.
Mr. Huynh Anh Tuan,	Independent Member.

*** Supervisory Board:**

The members of the Supervisory Board during the period and as of the date of this report are as follows:

Mr. Bui Khac Hai,	Head of the Committee (<i>Appointed on April 22, 2026</i>).
Mr. Vu Tuan Anh,	Head of the Committee (<i>Relieved on April 22, 2026</i>).
Mr. Doan Anh Thu,	Member (<i>Appointed April 22, 2026</i>).
Ms. Vu Thi Thuy Phuong,	Member (<i>Removed from office on April 22, 2026</i>).
Mr. Bui The Cong,	Member.

*** Board of Directors:**

Members of the Board of Directors of the Company during the period and as of the date of this report:

Mr. Nguyen Ngoc Khanh,	Director.
Mr. Dam Van Kien,	Deputy Director.
Mr. Ta Van Loi,	Deputy Director.
Mr. Pham Lam Son,	Deputy Director.

*** Legal representative:**

The legal representative of the Company during the period and as of the date of this report is Mr. Nguyen Ngoc Khanh.

REPORT OF THE BOARD OF MANAGEMENT

IDICO Investment Consulting Joint Stock Company (“the Company”) presents this Report and the Company’s interim financial statements for the accounting period ended June 30, 2026.

The Board of Directors' responsibilities regarding the financial statements.

The Board of Directors is responsible for ensuring that the interim financial statements for each accounting period fairly and accurately reflect the interim financial position, interim operating results, and interim cash flow of the Company during the period. In preparing these interim financial statements, the Board of Directors must:

- Select appropriate accounting policies and apply them consistently;
- Conduct assessments and estimates in a reasonable and prudent manner;
- Clearly state whether the accounting standards applicable to the Company have been complied with and whether any material deviations from these standards have been presented and explained in the interim financial statements;
- Prepare interim financial statements on a going concern basis unless it is not possible to assume that the Company will continue to operate.

The Board of Directors is responsible for ensuring that appropriate accounting records are prepared and maintained to reflect the Company's interim financial position, with reasonable accuracy, at any given time, and for ensuring that the records comply with applicable accounting practices. The Board of Directors is also responsible for the management of the Company's assets and therefore must take appropriate measures to prevent and detect fraud and other violations.

The Board of Directors commits to having complied with the above requirements in preparing the attached interim financial statements.

Announcement from the Board of Directors

According to the Board of Directors' assessment, the interim financial statements fairly and accurately reflect the Company's financial position as of June 30, 2026, its operating results, and cash flows for the accounting period ending on that date, in accordance with Vietnamese Accounting Standards and Circular No. 99/2025/TT-BTC issued by the Ministry of Finance. Based on the Board of Directors' assessment, the application of Circular No. 99/2025/TT-BTC does not have a material impact on the recognition and measurement of items in the financial statements; the main impacts relate to classification, forms, and presentation requirements under the new regulations.

On behalf of the Board of Directors: 



Nguyen Ngoc Khanh

Manager

Ho Chi Minh City, Vietnam

July 14, 2026

FINANCIAL STATUS REPORT

B0 1a-DN

By June 30, 2026

Unit: VND

ASSET	Code	Expl	30/6/2026	31/12/2025
A. SHORT-TERM ASSETS	100		28,543,551,186	41,202,386,850
I. Cash and cash equivalents	110	6	2,172,507,330	18,152,479,298
1. Money	111		672,507,330	13,252,479,298
2. Cash equivalents	112		1,500,000,000	4,900,000,000
II. Short-term financial investments	120		3,287,123,290	-
1. Short-term investments held until maturity	123	7	3,287,123,290	-
III. Short-term receivables	130		13,137,514,757	10,281,928,737
1. Short-term receivables from customers	131	8	12,976,246,073	10,132,834,937
2. Prepayment to short-term suppliers	132	9	341,750,000	553,000,000
3. Other short-term receivables	135	10	629,926,456	406,501,572
4. Provision for doubtful short-term receivables (*)	136	11	(810,407,772)	(810,407,772)
IV. Inventory	140		9,940,042,172	12,740,001,540
1. Inventory	141	12	10,554,640,185	13,242,211,260
2. Provision for inventory devaluation (*)	142	12	(614,598,013)	(502.209.720)
V. Other current assets	160		6,363,637	27,977,275
1. Short-term deferred expenses	161	13	6,363,637	27,977,275
B. LONG-TERM ASSETS	200		17,434,967,856	5,657,254,013
I. Fixed Assets	220		5,393,924,106	5,593,822,763
1. Tangible fixed assets	221	14	3,004,870,106	3,204,768,763
- Original price	222		8,565,340,145	8,565,340,145
- Accumulated depreciation value (*)	223		(5,560,470,039)	(5,360,571,382)
2. Intangible fixed assets	227	15	2,389,054,000	2,389,054,000
- Original price	228		4,865,783,400	4,865,783,400
- Accumulated depreciation value (*)	229		(2,476,729,400)	(2,476,729,400)
II. Long-term financial investment	260		12,000,000,000	-
1. Investing capital in other entities.	263	16	12,000,000,000	-
III. Other long-term assets	270		41,043,750	63,431,250
1. Long-term deferred costs	271	13	41,043,750	63,431,250
TOTAL ASSETS (280 = 100 + 200)	280		45,978,519,042	46,859,640,863

By June 30, 2026

FUNDING	Code	Expl	30/6/2026	31/12/2025
C. LIABILITIES	300		9,049,534,375	10,643,980,685
I. Short-term debt	310		9,049,534,375	10,643,980,685
1. Short-term payables to suppliers	311	17	562,893,769	1,095,368,248
2. Short-term advance payment by the buyer	312	18	4,605,402,518	4,934,515,887
3. Dividends and profits must be paid	313	19	253,974,587	1,753,974,587
4. Taxes and short-term payments to the State	314	20	821,871,676	685,722,664
5. Workers must be paid	315		1,516,315,000	1,426,365,000
6. Short-term payables	316	21	537,140,184	374,771,658
7. Other short-term payables	320		201,309,291	202,635,291
8. Reward and welfare fund	323		550,627,350	170,627,350
D. OWNERS' EQUITY	400	22	36,928,984,667	36,215,660,178
1. Owner's equity contribution	411		32,000,000,000	32,000,000,000
- Common stock with voting rights	411a		32,000,000,000	32,000,000,000
2. Capital surplus	412		48,050,000	48,050,000
3. Undistributed after-tax profit	420		4,880,934,667	4,167,610,178
- Undistributed after-tax profit accumulated up to the end of the previous period	420a		3,787,610,178	2,717,584,789
- Undistributed after-tax profit for this period	420b		1,093,324,489	1,450,025,389
TOTAL FUNDING (440 = 300 + 400)	440		45,978,519,042	46,859,640,863

Ho Chi Minh City, July 14, 2026

Prepared by

Chief Accountant

Director



Pham Thi Loan



Lai Van Hoan




Nguyen Ngoc Khanh

BUSINESS PERFORMANCE REPORT

B02a-DN

For the accounting period ending June 30, 2026

Unit: VND

Target	Code	Expl	Quarter 2		Cumulative figures from the beginning of the year to the end of this quarter	
			This year	Last year	This year	Last year
1. Revenue from providing services	01	23	8,305,699,987	7,663,602,573	13,909,436,555	12,538,295,129
2. Revenue deductions	02		-	-	-	-
3. Net revenue from providing services	10		8,305,699,987	7,663,602,573	13,909,436,555	12,538,295,129
4. Cost of services provided	11	24	(6,391,244,143)	(5,742,967,859)	(10,154,894,913)	(9,269,151,214)
5. Gross profit from providing services	20		1,914,455,844	1,920,634,714	3,754,541,642	3,269,143,915
6. Financial operating revenue	22		351,002,208	45,561,907	399,964,509	81,481,341
7. Business management costs	26	25	(1,349,044,134)	(1,032,941,748)	(2,738,836,953)	(2,173,289,485)
8. Net profit from business operations	30		916,413,918	933,254,873	1,415,669,198	1,177,335,771
9. Other income	31		-	-	24,625,000	-
10. Other expenses	32		-	-	-	-
11. Other income	40		-	-	24,625,000	-
12. Total accounting profit before tax	50		916,413,918	933,254,873	1,440,294,198	1,177,335,771
13. Current Corporate Income Tax Expense	51	26	(219,715,994)	(315,524,278)	(346,969,709)	(364,340,458)
14. Net profit after corporate income tax	60		696,697,924	617,730,595	1,093,324,489	812,995,313
15. Earnings per share	70	22.3	218	309	342	311
16. Declining earnings per share	71	22.3	218	309	342	311

Ho Chi Minh City, July 14, 2026

Prepared by

Chief Accountant

Director



Pham Thi Loan



Lai Van Hoan




Nguyen Ngoc Khanh

CASH FLOW REPORT

B03a-DN

(Using the indirect method)

For the accounting period ending June 30, 2026

Unit: VND

Target	Code	Expl	30/6/2026	30/6/2025
I. Cash flow from operating activities				
1. Total accounting profit before tax	01		1,440,294,198	1,177,335,771
2. Adjustments for the amounts				
- Depreciation of fixed assets	02	14	199,898,657	184,967,766
- Provisions	03		112,388,293	279,948,205
- Profit from investment activities	05		(323,980,174)	(81,481,341)
3. Profit from business operations before changes in working capital.	08		1,428,600,974	1,560,770,401
- Increase or decrease in accounts receivable	09		(2,618,729,136)	2,036,318,479
- Increase or decrease in inventory	10		2,687,571,075	1,024,273,353
- Increase or decrease in accounts payable	11		(581,064,801)	833,429,755
- Increase or decrease in deferred expenses.	12		44,001,138	(112,477,842)
- Corporate income tax already paid	15	20	(240,351,218)	(496,243,291)
Net cash flow from operating activities	20		720,028,032	4,846,070,855
II. Cash flow from investing activities				
1. Expenses for purchasing fixed assets	21		-	(61,618,500)
2. Cash disbursed for loans and purchases of debt instruments from other entities.	23		(3,200,000,000)	-
3. Funds spent on investment and capital contributions to other entities.	25		(12,000,000,000)	-
4. Interest earned on deposits	27		-	81,481,341
Net cash flow from investing activities	30		(15,200,000,000)	19,862,841
III. Cash flow from financing activities				
1. Dividends paid to owners	36		(1,500,000,000)	(1,972,385,000)
Net cash flow from financing activities	40		(1,500,000,000)	(1,972,385,000)
Net cash flow and cash equivalents during the period	50		(15,979,971,968)	2,893,548,696
Cash and cash equivalents at the beginning of the period	60		18,152,479,298	4,103,065,515
Cash and cash equivalents at the end of the period	70	6	2,172,507,330	6,996,614,211

Ho Chi Minh City, July 14, 2026

Prepared by

Chief Accountant

Director



Pham Thi Loan



Lai Van Hoan




 Nguyen Ngoc Khanh