

As of June 30, 2026, and the accounting period ending on the same date.

1. Company 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 normal production and business cycle is 12 months.

- The company's head office is located at 100 Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

- The number of employees of the Company as of June 30, 2026 is 49 people.

2. Basis for presentation:

2.1. Applicable accounting standards and regulations:

The Company's financial statements are presented in Vietnamese Dong (VND), prepared and presented in accordance with Vietnamese Accounting Standards (VAS) and current accounting regulations issued by the Ministry of Finance.

The company applies the accounting system according to Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

The accompanying financial statements are prepared to provide information on the Company's financial position, business performance, and cash flow in accordance with Vietnamese law, and are not intended to present information according to widely accepted accounting principles and practices in other countries and territories.

2.2. Basis for preparing Financial Statements:

The financial statements are prepared in accordance with Circular 99/2025/TT-BTC, effective from January 1, 2026, replacing Circular 200/2014/TT-BTC.

2.3. Accounting record format applied:

The accounting system used by the Company is the General Journal.

2.4. Annual accounting period:

The Company's accounting year for preparing financial statements begins on January 1st and ends on December 31st.

2.5. Currency in accounting:

The financial statements are prepared in VND, the currency used in the Company's accounting.

As of June 30, 2026, and the accounting period ending on the same date.

3. Summary of key accounting policies:

3.1 Cash and cash equivalents:

Cash and cash equivalents include cash on hand, bank deposits,

Short-term investments have an original term of no more than three months, are highly liquid, can be easily converted into specific amounts of money, and do not carry significant conversion risks.

3.2. Inventory:

- Inventory primarily consists of work-in-progress costs related to consulting service contracts, recorded at cost and determined based on the actual costs incurred for each contract. Cost includes direct material costs, direct labor costs, manufacturing overheads, and outsourced service costs.

- If the net realizable value is lower than the original cost, then the calculation must be based on the net realizable value.

- The company assesses the net realizable value at each point in time for preparing the financial statements as the estimated selling price of inventory under normal business conditions minus the estimated costs to complete and the estimated selling expenses.

Provision for inventory devaluation:

- The provision for inventory devaluation is established for the expected loss in value due to impairment losses (due to devaluation, damage, poor quality, obsolescence, etc.) that may occur to raw materials and inventory owned by the Company, based on reasonable evidence of impairment at the end of the accounting period.

- Increases or decreases in the provision for inventory devaluation are accounted for in the cost of goods sold on the income statement for the year. When inventory is written off due to expiration, deterioration, damage, or loss of usability, the differences arising between the provision for inventory devaluation already established and the original cost of the inventory are accounted for in the income statement.

3.3 Accounts Receivable:

- Accounts receivable are presented on the balance sheet at their book value, including accounts receivable from customers and other receivables, along with provisions for doubtful accounts.

- The provision for doubtful receivables represents the portion of receivables that the Company anticipates will be uncollectible at the end of the accounting period. Increases or decreases in the provision balance are accounted for as administrative expenses in the income statement. When doubtful receivables are determined to be uncollectible and the accountant writes them off, the difference between the provision for doubtful receivables and the original cost of the receivables is accounted for in the income statement.

3.4. Tangible fixed assets:

- Tangible fixed assets are represented at their original cost minus accumulated depreciation.

As of June 30, 2026, and the accounting period ending on the same date.

- The original cost of tangible fixed assets includes the purchase price and all costs directly related to bringing the asset into the intended operational state.

- Costs for purchasing, upgrading, and renewing tangible fixed assets are recorded as an increase in the asset's original cost, while maintenance and repair costs are accounted for in the income statement when incurred.

- When tangible fixed assets are sold or liquidated, the gains or losses arising from the liquidation of the asset (which is the difference between the net proceeds from the sale of the asset and the remaining value of the asset) are accounted for in the income statement.

3.5. Intangible fixed assets:

- Intangible fixed assets are recorded at their original cost minus accumulated depreciation.

- The original cost of intangible fixed assets includes the purchase price and all costs directly related to bringing the asset into intended use.

- Costs for upgrading and renewing intangible fixed assets are recorded as an increase in the asset's original cost, and other expenses are accounted for in the income statement when incurred.

- When intangible fixed assets are sold or liquidated, the gains or losses arising from the liquidation of the asset (which is the difference between the net proceeds from the sale of the asset and the remaining value of the asset) are accounted for in the income statement.

Land use rights:

- Land use rights are recognized as intangible fixed assets, including the value of land use rights that the Company has purchased or leased. The useful life of land use rights is assessed according to the term of use of the land use rights. Accordingly, land use rights with a term are leased land use rights and are allocated to the income statement according to the lease term, while land use rights without a term are not allocated.

3.6. Depreciation and Wear and Tear:

Depreciation of tangible fixed assets and wear and tear of intangible fixed assets. The assets are extracted using the straight-line method over their estimated useful lives as follows:

- Houses and architecture from 25 years ago
- Machinery and equipment 5-12 years old
- Transportation vehicles are 8 years old.
- Equipment and tools: 3-6 years

3.7. Borrowing costs:

Borrowing costs include interest on loans and other expenses directly related to the Company's borrowings and are accounted for as expenses incurred during the year.

3.8. Accrued payables and expenses:

Accounts payable and accruals are recognized for future amounts due relating to goods and services received, regardless of whether the Company has received an invoice

As of June 30, 2026, and the accounting period ending on the same date.

from the supplier.

3.9. Provisions:

General contingency plan :

- A company recognizes a provision when a present liability (legal or joint liability) arises as a result of a past event. Settlement of this liability may result in a decrease in economic benefits, and the company can make a reliable estimate of the value of that liability.

- When a company believes that part or all of the cost of paying off a reserve will be repaid, for example through an insurance policy, this reimbursement is only recognized as a separate asset when receipt of reimbursement is almost certain. Costs related to reserves are accounted for in the income statement after deducting any reimbursements.

3.10. Share capital:

Common stock:

Common stock is recorded at its issue price minus any expenses directly related to the issuance of the stock, after deducting any tax effects. These expenses are recorded as a deduction from the share premium.

Share premium:

Share premium reflects the difference between the par value and the issue price of shares, minus the actual share issuance costs incurred.

3.11. Profit Distribution:

Net profit after corporate income tax (excluding gains from bargain purchases) may be distributed to shareholders after approval by the General Meeting of Shareholders and after provisions for reserves have been set aside in accordance with the Company's Articles of Association and Vietnamese law. The Company shall set aside the following reserves from its net profit after corporate income tax as proposed by the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders:

Reward and welfare fund:

This fund is established for rewarding, incentivizing, providing general benefits, and improving the welfare of employees, and is presented as a liability on the balance sheet.

Dividends:

Dividends payable are proposed by the Company's Board of Directors and are classified as a distribution of undistributed profits in the equity section of the balance sheet until approved by shareholders at the Annual General Meeting. At that time, the dividends will be recognized as a liability on the balance sheet.

3.12. Revenue Recognition:

Revenue is recognized when the Company is likely to receive identifiable economic benefits. Revenue is determined at the fair value of amounts received or to be received after deducting trade discounts and rebates. The following specific recognition conditions must also be met when recognizing revenue:

- Revenue from providing services: Recorded based on the level of completion of

As of June 30, 2026, and the accounting period ending on the same date.

the transaction at the end of the accounting period. Based on:

- + Minutes of handover of completed products or Minutes of acceptance of completed work volume (depending on the specific provisions in the contract)
- + Confirmation sheet of completed work volume value, verified by the customer.
- Interest: Interest is recognized based on the time period and the actual interest rate for each period.

3.13. Taxes:

- Current income tax:

Income tax assets and income tax payable for the current and prior periods are determined by the amount expected to be recovered from or payable to the tax authorities, based on tax rates and tax laws in effect up to the end of the accounting period.

Current income tax is recognized in the income statement, except when income tax arises in relation to an item directly recorded in equity; in this case, current income tax is also directly recorded in equity.

A company may only offset current income tax assets and current income tax payable when it has a legal right to offset current income tax assets against current income tax payable and intends to settle current income tax payable and current income tax assets on a net basis.

- Deferred income tax:

Deferred income tax is determined for temporary differences at the end of the accounting year between the tax basis of assets and liabilities and their book value in the financial statements.

Deferred income tax liabilities are recognized for all taxable temporary differences, except for deferred income tax liabilities arising from the initial recognition of an asset or liability from a transaction that does not affect accounting profit and taxable income (or taxable loss) at the time the transaction occurs.

Deferred income tax assets should be recognized for all deductible temporary differences, the carry-forward of taxable losses and unused tax credits, when it is certain that taxable profits will be available in the future to utilize these deductible temporary differences, taxable losses and unused tax credits, except for deferred tax assets arising from the initial recognition of an asset or liability from a transaction that does not affect accounting profit and taxable income (or taxable loss) at the time the transaction occurs.

The carrying value of deferred income tax assets must be reviewed at the end of the accounting period and reduced to a level that ensures sufficient taxable income will be available to utilize the benefit of part or all of the deferred income tax asset. Previously unrecognized deferred income tax assets are reviewed at the end of the accounting year and recognized when it is certain that sufficient future taxable income will be available to utilize these previously unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the expected tax rate applicable during the period when the asset is recovered or the liability is settled, based on the tax rates and tax laws in effect at the end of the accounting year.

As of June 30, 2026, and the accounting period ending on the same date.

Deferred income tax is recognized in operating results except when the income tax arising relates to an item directly recognized in equity; in this case, the deferred income tax is also directly recognized in equity.

A company may only offset deferred income tax assets and deferred income tax liabilities when it has a legal right to offset current income tax assets against current income tax payable, and these deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority.

* For the same taxable entity; or

* The company intends to pay its current income tax payable and current income tax assets on a net basis or by recovering assets concurrently with the payment of liabilities in each future period when the material amounts of deferred income tax payable or deferred income tax assets are paid or recovered.

As of June 30, 2026, the Company has no deferred income tax assets or deferred income tax liabilities.

3.14. Earnings per share:

- Earnings per share are calculated by dividing the after-tax profit attributable to shareholders holding common stock of the Company (after deducting the employee bonus and welfare fund) by the weighted average number of common shares outstanding during the year.

- Dilutive earnings per share are calculated by dividing the after-tax profit attributable to shareholders holding common stock of the Company (after adjusting for dividends on convertible preferred stock) by the weighted average number of common shares outstanding during the year and the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common stock.

3.15. Stakeholders:

Parties are considered related parties of the Company if one party has the ability, directly or indirectly, to control or significantly influence the other party in making financial and operational decisions, or when the Company and the other party are under common control or significant common influence. Such related parties may be companies or individuals, including their close family members.

4. Financial risks:

- Credit risk: Arises primarily from deposits held at credit institutions and trade receivables. The Company manages credit risk by selecting reputable credit institutions, monitoring customers' solvency and outstanding debt status, and assessing and making provisions for high-risk receivables in accordance with regulations.

- Liquidity risk: The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents, while also balancing the maturities of financial investments to ensure the ability to meet financial obligations as they fall due.

- Interest rate risk: The Company's interest rate risk primarily relates to its term deposits. Existing deposits bear fixed interest rates for their respective terms, and the

As of June 30, 2026, and the accounting period ending on the same date.

Company has not incurred any variable-rate borrowings. Consequently, Management assesses the impact of interest rate fluctuations on the Company's operating results and financial position as of the financial reporting date to be immaterial.

5. Off-balance sheet commitments:

As of June 30, 2026, the Company has no contingent liabilities or material financial commitments other than those presented in the financial statements.

6. Cash and cash equivalents:

Unit: VND

Target	30/6/2026	31/12/2025
Cash	70,598,670	44,809,007
Demand deposit	601,908,660	13,207,670,291
Cash equivalents (*)	1,500,000,000	4,900,000,000
Total	2,172,507,330	18,152,479,298

(*) Cash equivalents are deposit contracts at commercial banks with a term of 1 month and earning interest at the applicable interest rate.

As of June 30, 2026, the Company's cash and cash equivalents amounted to VND 2,172,507,330, a decrease of VND 15,979,971,968 compared to the balance of VND 18,152,479,298 as of December 31, 2025. This decrease was primarily due to the Company using VND 12,000,000,000 during the period to contribute capital under the Business Cooperation Agreement for investment, business, management, operation, and exploitation of the CN4 and CN5 factory buildings of the IDICO - Nhon Trach 1 Service Factory Project (Phase 2); and simultaneously transferring VND 3,200,000,000 to a 6-month term deposit. As of June 30, 2026, the value of time deposits, including interest receivable recognized using the effective interest rate method, was VND 3,287,123,290 and is presented under the item "Short-term investments held to maturity". Therefore, the decrease in cash and cash equivalents during the period mainly reflects a shift in the asset structure from cash to investments, and not entirely cash outflows for the Company's regular operations.

7. Short-term investments held until maturity:

Unit: VND

Target	30/6/2026	31/12/2025
Time deposits (*)	3,287,123,290	-
Total	3,287,123,290	-

(*) The ending balance represents bank deposits with a principal term of 6 months at commercial banks earning interest at the applicable interest rate.

8. Short-term receivables from customers:

Unit: VND

Target	30/6/2026	31/12/2025
* Other parties:	7,318,443,909	8,617,784,520
- Binh Tien Investment and Tourism Joint Stock Company	3,928,195,047	4,128,195,047

As of June 30, 2026, and the accounting period ending on the same date.

Target	30/6/2026	31/12/2025
- Dong Thuan Investment Joint Stock Company	-	1,113,471,034
- Other customers	3,390,248,862	3,376,118,439
* Stakeholders (Explanation No. 28.2):	5,657,802,164	1,515,050,417
Total	12,976,246,073	10,132,834,937
Provision for doubtful short-term receivables (Explanation No. 11)	(203,338,200)	(203,338,200)
Net value	12,772,907,873	9,929,496,737

9. Prepayment to short-term suppliers:

Unit: VND

Target	30/6/2026	31/12/2025
* Other parties:	341,750,000	503,000,000
- Dinh Thi Lien	220,000,000	220,000,000
- Other parties	121,750,000	283,000,000
* Stakeholders (Explanation No. 28.2):	-	50,000,000
Total	341,750,000	553,000,000
Provision for doubtful short-term receivables (Explanation No. 11)	(248,000,000)	(248,000,000)
Net value	93,750,000	305,000,000

10. Other short-term receivables:

Unit: VND

Target	30/6/2026	31/12/2025
Personal advance	34,000,000	47,432,000
The benefits of the partnership are shared.	236,856,884	-
Other receivables	359,069,572	359,069,572
Total	629,926,456	406,501,572
Provision for doubtful short-term receivables (Explanation No. 11)	(359,069,572)	(359,069,572)
Net value	270,856,884	47,432,000

11. Provision for doubtful short-term receivables:

Unit: VND

Target	30/6/2026		31/12/2025	
	Accounts receivable	Reserve value	Accounts receivable	Reserve value
a. Accounts receivable from customers	528,434,610	203,338,200	213,884,000	203,338,200
People's Police University	375,157,610	50,061,200	60,607,000	50,061,200
Viet Thuan Phat Investment Joint	104,700,000	104,700,000	104,700,000	104,700,000

As of June 30, 2026, and the accounting period ending on the same date.

Target	30/6/2026		31/12/2025	
	Accounts receivable	Reserve value	Accounts receivable	Reserve value
Stock Company				
Bien Hoa-Vung Tau Expressway Development Joint Stock Company	19,295,000	19,295,000	19,295,000	19,295,000
People's Committee of Son My Commune, Ham Tan District, Binh Thuan Province	9,016,000	9,016,000	9,016,000	9,016,000
Construction and Mechanical Engineering Joint Stock Company No. 9	20,266,000	20,266,000	20,266,000	20,266,000
b. Prepayment to the seller	248,000,000	248,000,000	248,000,000	248,000,000
Geological Drilling and Construction Technology Joint Stock Company	28,000,000	28,000,000	28,000,000	28,000,000
Dinh Thi Lien	220,000,000	220,000,000	220,000,000	220,000,000
c. Other receivables	359,069,572	359,069,572	359,069,572	359,069,572
Nguyen Phi Hung	97,921,415	97,921,415	97,921,415	97,921,415
Nguyen Truc Nghia	261,148,157	261,148,157	261,148,157	261,148,157
Add	1,135,504,182	810,407,772	820,953,572	810,407,772

12. Inventory:

Unit: VND

Target	30/6/2026	31/12/2025
- Raw materials	7,477,400	6,674,500
- Work-in-progress production costs (Contracts for providing consulting services)	10,547,162,785	13,235,536,760
Total	10,554,640,185	13,242,211,260
Provision for inventory devaluation	(614,598,013)	(502,209,720)
Net value	9,940,042,172	12,740,001,540

13. Pending costs:

Unit: VND

Target	30/6/2026	31/12/2025
a. Short-term deferred expenses:		
04 Casper 2Hp Inverter air conditioners	6,363,637	27,977,275
b. Long-term deferred costs:		
3 computer sets with Core i7/B760M/32GB RAM	41,043,750	63,431,250
Total	47,407,387	91,408,525

As of June 30, 2026, and the accounting period ending on the same date.

14. Tangible fixed assets:

Unit: VND

Target	Houses and buildings	Machinery and equipment	Transportation	Management equipment and tools	Total
Original price					
Balance as of January 1, 2026	4,927,824,662	636,632,868	2,529,416,700	471,465,915	8,565,340,145
Increase during the period	-	-	-	-	-
<i>Upgrade, repair</i>	-	-	-	-	-
<i>Buy new</i>	-	-	-	-	-
Decrease during the period	-	-	-	-	-
<i>Liquidation, sale</i>	-	-	-	-	-
Balance as of June 30, 2026	4,927,824,662	636,632,868	2,529,416,700	471,465,915	8,565,340,145
Accumulated depreciation value					
Balance as of January 1, 2026	(1,921,842,972)	(600,632,868)	(2,461,681,609)	(376,413,933)	(5,360,571,382)
Increase during the period	(98,556,000)	(12,000,000)	(67,735,091)	(21,607,566)	(199,898,657)
<i>Depreciation during the period</i>	(98,556,000)	(12,000,000)	(67,735,091)	(21,607,566)	(199,898,657)
Decrease during the period	-	-	-	-	-
<i>Liquidation, sale</i>	-	-	-	-	-
Balance as of June 30, 2026	(2,020,398,972)	(612,632,868)	(2,529,416,700)	(398,021,499)	(5,560,470,039)
Remaining value					
Balance as of January 1, 2026	3,005,981,690	36,000,000	67,735,091	95,051,982	3,204,768,763
Balance as of June 30, 2026	2,907,425,690	24,000,000	-	73,444,416	3,004,870,106

* The original cost of fully depreciated tangible fixed assets:

- 01/01/2026 2,304,034,938 VND.

- 30/06/2026 2,304,034,938 VND.

15. Intangible fixed assets:

Unit: VND

Target	Land use rights	Software	Other intangible fixed assets	Total
Original price				
Balance as of January 1, 2026	2,389,054,000	476,729,400	2,000,000,000	4,865,783,400

As of June 30, 2026, and the accounting period ending on the same date.

Target	Land use rights	Software	Other intangible fixed assets	Total
Increase during the period	-	-	-	-
Decrease during the period	-	-	-	-
Balance as of June 30, 2026	2,389,054,000	476,729,400	2,000,000,000	4,865,783,400
Accumulated depreciation value				
Balance as of January 1, 2026	-	(476,729,400)	(2,000,000,000)	(2,476,729,400)
Increase during the period	-	-	-	-
Decrease during the period	-	-	-	-
Balance as of June 30, 2026	-	(476,729,400)	(2,000,000,000)	(2,476,729,400)
Remaining value				
Balance as of January 1, 2026	2,389,054,000	-	-	2,389,054,000
Balance as of June 30, 2026	2,389,054,000	-	-	2,389,054,000

* The original cost of fully depreciated intangible assets:

- 01/01/2026 2,476,729,400 VND.

- 30/06/2026 2,476,729,400 VND.

16. Investing capital in other entities:

Unit: VND

Content	30/6/2026	Fluctuations during the period	31/12/2025
Business cooperation with IDICO Urban and Industrial Zone Development Company Limited.	12,000,000,000	12,000,000,000	-
Total	12,000,000,000	12,000,000,000	-

The aforementioned investment is the capital contributed by the Company under Business Cooperation Agreement No. 01/HĐBCC/2026 signed with IDICO Urban and Industrial Park Development Company Limited (IDICO-URBIZ) to jointly invest in, operate, manage, and exploit the CN4 and CN5 factory buildings under the IDICO - Nhon Trach 1 Service Factory Project (Phase 2).

According to the Contract, the total investment capital for the construction project is VND 89,213,155,322. The company contributes VND 12,000,000,000 in cash, equivalent to 13.45% of the total investment capital for the construction project. IDICO-URBIZ participates with the remaining construction costs of VND 77,213,155,322, equivalent to 86.55%. The 13.45% ratio represents the capital contribution to the business

As of June 30, 2026, and the accounting period ending on the same date.

cooperation, not the percentage of ownership in IDICO-URBIZ's charter capital.

The business cooperation period is from the effective date of the Contract until January 2048, unless otherwise agreed by the parties. IDICO-URBIZ is the representative of BCC, directly managing, operating, and exploiting the project.

The benefits the Company is entitled to as a partner are determined based on after-tax profits from the operation of the facility, according to the profit-sharing mechanism stipulated in the Contract. The parties shall periodically prepare a monthly profit-sharing table and make payments as agreed.

As of June 30, 2026, the book value of the capital contribution to the business partnership is VND 12,000,000,000. This investment is presented under the item "Investment in other entities" as long-term financial investments. The company considers the recoverability and potential losses of the investment as of the date of the financial statements in accordance with current accounting regulations.

*** Assessing investment losses:**

As of June 30, 2026, the Board of Directors reviewed the recoverability of the capital invested in the Business Cooperation Agreement based on the legal status of the Agreement, the value of assets formed from the investment capital, the management and operation of the Project, the remaining cooperation period, and the potential for future economic benefits.

Based on the assessment of the above factors and the available information as of June 30, 2026, the Board of Directors has not determined any evidence to suggest that the investment is loss-making or unrecoverable. Therefore, the Company has not recognized any provision for loss on this investment as of June 30, 2026. The Company will continue to assess the recoverability of the investment in subsequent reporting periods based on the actual operation of the Project and relevant information.

17. Short-term payables to suppliers:

Unit: VND

Target	30/6/2026		31/12/2025	
	Value	Ability to repay debt	Value	Ability to repay debt
- Quynh Lam Construction Investment Consulting Co., Ltd.	-	-	277,862,400	277,862,400
- Other subjects	562,893,769	562,893,769	817,505,848	817,505,848
Total	562,893,769	562,893,769	1,095,368,248	1,095,368,248

18. Short-term advance payment by the buyer:

Unit: VND

Target	30/6/2026	31/12/2025
* Other parties:	2,119,044,059	1,626,388,131
- Phuoc An Port Investment and Exploitation Joint Stock Company	-	722,000,000
- Trung Nam Construction Investment Joint Stock Company	675,992,000	675,992,000

As of June 30, 2026, and the accounting period ending on the same date.

Target	30/6/2026	31/12/2025
- Other parties	1,443,052,059	228,396,131
* Stakeholders (Explanation No. 28.2):	2,486,358,459	3,308,127,756
Total	4,605,402,518	4,934,515,887

19. Dividends and profits must be paid:

Unit: VND

Target	30/6/2026	31/12/2025
- Other parties (individual shareholders not yet registered) (*)	253,974,587	253,974,587
- Stakeholders (explanatory note 28.2):	-	1,500,000,000
Total	253,974,587	1,753,974,587

(*) This is the dividend from previous years that is still payable to individual shareholders who have not deposited their shares. As of June 30, 2026, these shareholders have not contacted the Company to complete the procedures for receiving cash dividends. The Company will make the payment when the shareholders contact and complete the dividend payment procedures as stipulated.

20. Taxes and other payments due to the State:

Unit: VND

Target	31/12/2025	Amount payable during the period	Amount paid during the period	30/6/2026
Value Added Tax	521,565,161	980,413,646	(931,716,125)	570,262,682
Corporate income tax	113,097,503	346,969,709	(240,351,218)	219,715,994
Personal income tax	51,060,000	142,124,213	(161,291,213)	31,893,000
Total	685,722,664	1,469,507,568	(1,333,358,556)	821,871,676

21. Short-term payable costs:

Unit: VND

Target	30/6/2026	31/12/2025
- Outsourcing service fees	525,000,000	300,000,000
- Other fees	12,140,184	74,771,658
Total	537,140,184	374,771,658

22. Equity:**22.1. Changes in equity capital:**

	Owner's investment capital	Share premium	Other owner's equity	Development Investment Fund	Undistributed after-tax profit	Add
Balance as of January 1, 2025	20,000,000,000	248,050,000	-	-	2,717,584,789	22,965,634,789

As of June 30, 2026, and the accounting period ending on the same date.

	Owner's investment capital	Share premium	Other owner's equity	Development Investment Fund	Undistributed after-tax profit	Add
Issuing shares	12,000,000,000	(200,000,000)	-	-	-	11,800,000,000
Net profit after tax	-	-	-	-	1,450,025,389	1,450,025,389
Dividend distribution	-	-	-	-	-	-
Balance as of January 1, 2026	32,000,000,000	48,050,000	-	-	4,167,610,178	36,215,660,178
Issuing shares	-	-	-	-	-	-
Net profit after tax	-	-	-	-	1,093,324,489	1,093,324,489
Dividend distribution	-	-	-	-	-	-
Allocate funds from the reward and welfare fund.	-	-	-	-	(380,000,000)	(380,000,000)
Balance as of June 30, 2026	32,000,000,000	48,050,000	-	-	4,880,934,667	36,928,984,667

22.2. Common stock:

Content	Ending number (shares)	Beginning of year number (shares)
- Shares are authorized to be issued	3,200,000	3,200,000
- The shares have been issued and fully contributed to the capital.	3,200,000	3,200,000
- Outstanding shares	3,200,000	3,200,000

The Company's shares were issued with a par value of VND 10,000 per share. Shareholders holding common shares of the Company are entitled to dividends as announced by the Company. Each common share has one voting right.

22.3. Earnings per share:

Unit: VND

Content	30/6/2026	30/6/2025
- Net profit after corporate income tax allocated to shareholders holding common stock.	1,093,324,489	812,995,313
- Excluding the amount deducted from the reward and welfare fund.	-	(190,000,000)
- Net profit after corporate income tax allocated to shareholders holding common stock.	1,093,324,489	622,995,313
Weighted average of the number of outstanding common shares	3,200,000	2,000,000
- Earnings per share	342	311
- Declining earnings per share	342	311

As of June 30, 2026, and the accounting period ending on the same date.

The after-tax profit used to calculate earnings per share for the 6-month accounting period ending June 30, 2025, has been adjusted down by VND 190,000,000 to reflect the allocation of the Bonus and Welfare Fund from after-tax profit in 2025, as per the Annual General Meeting Resolution dated April 22, 2026. Accordingly, the profit used to calculate basic earnings per share is VND 622,995,313, and the basic earnings per share is VND 311/share. The company has no potential common shares with a dilutive impact during the period; therefore, the diluted earnings per share equal basic earnings per share.

23. Net revenue from providing services:

Unit: VND

Target	30/6/2026	30/6/2025
Net revenue from providing services	13,909,436,555	12,538,295,129
In there:		
- Net revenue from providing services to other parties	3,895,814,414	4,461,430,208
- Net revenue from providing services to related parties (Note 28.2)	10,013,622,141	8,076,864,921

24. Cost of services provided:

Unit: VND

Target	30/6/2026	30/6/2025
Cost of services provided	10,042,506,620	8,766,941,494
Provision for inventory devaluation	112,388,293	502,209,720
Total	10,154,894,913	9,269,151,214

25. Business management costs:

Unit: VND

Target	30/6/2026	30/6/2025
Management staff costs	1,979,432,000	1,690,152,000
Depreciation and amortization costs	199,898,657	184,967,766
Contingency costs	-	(222,261,515)
Other monetary expenses	559,506,296	520,431,234
Total	2,738,836,953	2,173,289,485

26. Current corporate income tax:

- The corporate income tax rate applicable to the Company is 20% of taxable profit.
- The Company's tax reports will be subject to audit by the tax authorities. Because the application of tax laws and regulations to different types of transactions can be interpreted in various ways, the tax amounts presented in the financial statements may be subject to change at the final discretion of the tax authorities.

Target	30/6/2026	30/6/2025
Total accounting profit before tax	1,440,294,198	1,177,335,771
Upward adjustments	294,554,345	644,366,517

As of June 30, 2026, and the accounting period ending on the same date.

Target	30/6/2026	30/6/2025
Downward adjustments	-	-
Taxable income	1,734,848,543	1,821,702,288
<i>Applicable corporate income tax rate</i>	<i>20%</i>	<i>20%</i>
Corporate income tax expense	346,969,709	364,340,458

The current corporate income tax payable is determined based on the taxable income of the current year. The company's taxable income differs from the profit reported in the income statement because taxable income excludes taxable income or expenses deductible for tax purposes in other years, and also excludes items that are not taxable or not deductible for tax purposes. The company's current corporate income tax payable is calculated at the tax rate in effect as of the end of the accounting period.

27. Production and business costs by element:

Unit: VND

Target	30/6/2026	30/6/2025
Cost of raw materials and supplies	172,060,600	237,274,100
Labor costs	10,871,981,040	9,344,142,355
Depreciation and amortization costs	199,898,657	184,967,766
Outsourced service costs	977,896,980	1,097,938,554
Contingency costs	112,388,293	279,948,205
Other expenses in cash	559,506,296	298,169,719
Total	12,893,731,866	11,442,440,699

28. Inter-stakeholder relations:

28.1. The list of related parties with significant transactions and balances during the period and as of June 30, 2026 is as follows:

Stakeholders	Relationship
IDICO Corporation - JSC	Major shareholder
IDICO Urban and Industrial Park Development Company Limited	Related entity of the major shareholder
IDICO Housing and Urban Development Investment Joint Stock Company	Related entity of the major shareholder
IDICO Infrastructure Development Investment Joint Stock Company	Related entity of the major shareholder
Long An IDICO Construction Investment Joint Stock Company	Related entity of the major shareholder
IDICO Tien Giang Joint Stock Company	Related entity of the major shareholder
IDICO Ha Nam Joint Stock Company	Related entity of the major shareholder
IDICO Vinh Quang Joint Stock Company	Related entity of the major shareholder

As of June 30, 2026, and the accounting period ending on the same date.

Stakeholders	Relationship
IDICO Ninh Binh Joint Stock Company	Related entity of the major shareholder
Mr. Nguyen Danh Thai	Chairman of the Board
Mr. Nguyen Ngoc Khanh	Board Member, Company Director
Mr. Huynh Anh Tuan	Independent Board Member
Mr. Bui Khac Hai	Head of the Supervisory Board
Ms. Doan Anh Thu	Supervisory Board Member
Mr. Bui The Cong	Supervisory Board Member
Mr. Ta Van Loi	Vice president
Mr. Dam Van Kien	Vice president
Mr. Pham Lam Son	Vice president
Mr. Lai Van Hoan	Chief Accountant, authorized to disclose information
Ms. Nguyen Thi Phuong Dung	Administrative person

28.2. The Company's significant transactions with related parties during the year are as follows:

a. Sales transaction:

Unit: VND

Stakeholders	Transaction characteristics	30/6/2026	30/6/2025
IDICO Corporation - JSC	Providing consulting services	880,625,048	710,880,499
IDICO Urban and Industrial Park Development Company Limited		1,019,881,687	334,660,124
Long An IDICO Investment and Construction Joint Stock Company		-	1,601,530,000
IDICO Tien Giang Joint Stock Company		6,695,555,841	1,112,754,342
IDICO Housing and Urban Development Investment Joint Stock Company		230,000,000	-
IDICO Vinh Quang Joint Stock Company		1,187,559,565	1,526,425,167
IDICO Ninh Binh Joint Stock Company		-	2,270,449,428
IDICO Infrastructure Development Investment Joint Stock Company		-	520,165,361
Total		10,013,622,141	8,076,864,921

b. Short-term receivables from customers:

Unit: VND

Stakeholders	30/6/2026	30/6/2025
IDICO Corporation - JSC	1,019,878,964	1,331,538,454

As of June 30, 2026, and the accounting period ending on the same date.

Stakeholders	30/6/2026	30/6/2025
IDICO Tien Giang Joint Stock Company	4,637,923,200	-
Long An IDICO Investment and Construction Joint Stock Company	-	204,897,600
IDICO Infrastructure Development Investment Joint Stock Company	-	321,320,590
Total	5,657,802,164	1,857,756,644

c. Other short-term receivables:

Unit: VND

Stakeholders	30/6/2026	30/6/2025
IDICO Urban and Industrial Park Development Co., Ltd. (BCC partnership benefits)	236,856,884	-
Total	236,856,884	-

d. Prepayment to short-term suppliers:

Unit: VND

Stakeholders	30/6/2026	30/6/2025
Long An IDICO Investment and Construction Joint Stock Company	-	50,000,000
Total	-	50,000,000

e. Buyers make short-term advance payments:

Unit: VND

Stakeholders	30/6/2026	30/6/2025
IDICO Corporation - JSC	1,412,904,947	305,855,614
IDICO Urban and Industrial Park Development Company Limited	272,719,742	565,398,223
IDICO Infrastructure Development Investment Joint Stock Company	501,799,770	240,458,000
IDICO Housing and Urban Development Investment Joint Stock Company	30,000,000	-
IDICO Ha Nam Joint Stock Company	268,934,000	268,934,000
Total	2,486,358,459	1,380,645,837

f. Other short-term payables:

Unit: VND

Stakeholders	30/6/2026	30/6/2025
IDICO Corporation - JSC (dividend payment)	-	2,199,000,000
Total	-	2,199,000,000

g. Remuneration and income of the Board of Directors, Supervisory Board, Management Board and other managers of the Company:

Unit: VND

Stakeholders	Job title	30/6/2026	30/6/2025
Board of Directors:		120,000,000	83,000,000
1. Mr. Nguyen Danh Thai	Chairperson	10,000,000	-

As of June 30, 2026, and the accounting period ending on the same date.

Stakeholders	Job title	30/6/2026	30/6/2025
2. Mr. Hoang Tuan Anh	Former chairman	50,000,000	40,000,000
3. Mr. Nguyen Ngoc Khanh	Member	30,000,000	20,000,000
4. Mr. Huynh Anh Tuan	Independent member	30,000,000	23,000,000
Supervisory Board:		66,000,000	53,000,000
1. Mr. Bui Khac Hai	Prefect	5,000,000	-
2. Mr. Vu Tuan Anh	Former head of department	25,000,000	23,000,000
3. Ms. Vu Thi Thuy Phuong	Former member	15,000,000	15,000,000
4. Bui The Cong	Member	18,000,000	5,000,000
5. Doan Anh Thu	Member	3,000,000	-
6. Mr. Do Tan Khiem	Former member	-	10,000,000
Board of directors and other managers:		1,561,034,000	1,410,098,000
1. Mr. Nguyen Ngoc Khanh	Manager	395,649,000	328,919,000
2. Mr. Ta Van Loi	Vice president	303,589,000	267,439,000
3. Mr. Dam Van Kien	Vice president	261,592,000	258,825,000
4. Mr. Pham Lam Son	Vice president	260,499,000	256,465,000
5. Mr. Lai Van Hoan	Chief Accountant, authorized to disclose information	170,101,000	150,001,000
6. Ms. Nguyen Thi Phuong Dung	Company Administrator	169,604,000	148,480,000

29. Comparative information:

The comparative figures are those from the audited financial statements for the fiscal year ended December 31, 2025, and the second-quarter 2025 financial statements ending June 30, 2025.

Ho Chi Minh City, July 14, 2026

Prepared by

Pham Thi Loan**Chief Accountant**

Lai Van Hoan**Manager**

Nguyen Ngoc Khanh