

As of September 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 September 30, 2026 is 45 people (as of December 31, 2025 it was 50 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. Reporting period:***

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

This interim financial report is prepared for the nine-month accounting period ended September 30, 2026.

***2.5. Currency in accounting:***

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

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

### **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 with original maturities of no more than three months, which are highly liquid, easily convertible into specific amounts of cash, 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 statement of financial position 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:***

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

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

- Investments in other entities are recorded at cost.
- Investments held until maturity are recorded at their original cost.
- Provisions for impairment of investments are established when there is sufficient

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evidence that part or all of the value of an investment has impaired or become unrecoverable at the end of the accounting period.

### ***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 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 shares with voting rights are recorded at par value.

#### *Share premium:*

Share premium reflects the difference between the par value and the issuance price of shares, less the actual issuance costs incurred in relation to the shares successfully issued.

### ***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 the purposes of rewarding staff, providing material incentives, generating common benefits, and enhancing the welfare of employees; it is presented as a liability on the Statement of Financial Position.

*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:

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- Revenue from providing services: Recorded based on the level of completion of 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. Business management costs:***

Business administration expenses reflect the actual costs incurred in the overall management of the Company.

### ***3.14. 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, carry-forward deductible value of tax losses and unused tax credits, when it is certain that in the future there will be taxable profits to utilize these deductible temporary differences, tax 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 tax 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

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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.

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 asset recovery 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 September 30, 2026, the Company has no deferred income tax assets or deferred income tax liabilities.

### ***3.15. 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.

### ***3.16. 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: Credit risk is primarily generated from deposits at credit institutions and accounts receivable from customers. The company manages credit risk by selecting reputable credit institutions, monitoring customers' solvency and debt status, and conducting assessments and making provisions for risky accounts receivable as required

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by regulations.

- Liquidity risk: The company manages liquidity risk by maintaining appropriate levels of cash and cash equivalents, and balancing the maturities of financial investments to ensure the ability to meet financial obligations when they fall due .

- Interest Rate Risk: The Company's interest rate risk primarily relates to time deposits. Current deposits earn a fixed interest rate for the duration of the deposit, and the Company does not incur any loans subject to variable interest rates. Therefore, the Board of Directors assesses the impact of interest rate fluctuations on the Company's business performance and financial position as of the date of the financial statements as non-material.

#### 5. Off-balance sheet commitments:

As of September 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               | 30/9/2026            | 31/12/2025            |
|----------------------|----------------------|-----------------------|
| Cash                 | 67,193,504           | 44,809,007            |
| Demand deposit       | 1,410,604,398        | 13,207,670,291        |
| Cash equivalents (*) | 2,000,000,000        | 4,900,000,000         |
| <b>Total</b>         | <b>3,477,797,902</b> | <b>18,152,479,298</b> |

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

Cash and cash equivalents as of September 30, 2026 decreased by 81% compared to the beginning of the period as of December 31, 2025. This decrease is primarily due to the Company using VND 12,000,000,000 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. 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 from cash outflows for the Company's regular operations.

#### 7. Short-term investments held until maturity:

Unit: VND

| Target                               | 30/9/2026            | 31/12/2025 |
|--------------------------------------|----------------------|------------|
| - Fixed-term deposit – Principal (*) | 6,700,000,000        | -          |
| - Fixed-term deposits - Interest     | 20,712,330           | -          |
| <b>Total</b>                         | <b>6,720,712,330</b> | <b>-</b>   |

(\*) 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           | 30/9/2026     | 31/12/2025    |
|------------------|---------------|---------------|
| * Other parties: | 6,182,093,299 | 8,617,784,520 |

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| Target                                                             | 30/9/2026             | 31/12/2025            |
|--------------------------------------------------------------------|-----------------------|-----------------------|
| - Binh Tien Investment and Tourism Joint Stock Company             | 3,828,195,047         | 4,128,195,047         |
| - Dong Thuan Investment Joint Stock Company                        | -                     | 1,113,471,034         |
| - Other customers                                                  | 2,353,898,252         | 3,376,118,439         |
| <b>* Stakeholders (Explanation No. 29.2):</b>                      | <b>4,607,142,657</b>  | <b>1,515,050,417</b>  |
| <b>Total</b>                                                       | <b>10,789,235,956</b> | <b>10,132,834,937</b> |
| Provision for doubtful short-term receivables (Explanation No. 11) | (291,909,799)         | (203,338,200)         |
| <b>Net value</b>                                                   | <b>10,497,326,157</b> | <b>9,929,496,737</b>  |

**9. Prepayment to short-term suppliers:**

Unit: VND

| Target                                                             | 30/9/2026          | 31/12/2025         |
|--------------------------------------------------------------------|--------------------|--------------------|
| <b>* Other parties:</b>                                            | <b>416,888,889</b> | <b>503,000,000</b> |
| - Dinh Thi Lien                                                    | 220,000,000        | 220,000,000        |
| - Other parties                                                    | 196,888,889        | 283,000,000        |
| <b>* Stakeholders (Explanation No. 29.2):</b>                      | <b>-</b>           | <b>50,000,000</b>  |
| <b>Total</b>                                                       | <b>416,888,889</b> | <b>553,000,000</b> |
| Provision for doubtful short-term receivables (Explanation No. 11) | (248,000,000)      | (248,000,000)      |
| <b>Net value</b>                                                   | <b>168,888,889</b> | <b>305,000,000</b> |

**10. Other short-term receivables:**

Unit: VND

| Target                                                             | 30/9/2026          | 31/12/2025         |
|--------------------------------------------------------------------|--------------------|--------------------|
| Personal advance                                                   | 32,850,000         | 47,432,000         |
| Other receivables                                                  | 359,069,572        | 359,069,572        |
| <b>Total</b>                                                       | <b>391,919,572</b> | <b>406,501,572</b> |
| Provision for doubtful short-term receivables (Explanation No. 11) | (359,069,572)      | (359,069,572)      |
| <b>Net value</b>                                                   | <b>32,850,000</b>  | <b>47,432,000</b>  |

**11. Provision for doubtful short-term receivables:**

Unit: VND

| Target                                         | 30/9/2026           |                    | 31/12/2025          |                    |
|------------------------------------------------|---------------------|--------------------|---------------------|--------------------|
|                                                | Accounts receivable | Reserve value      | Accounts receivable | Reserve value      |
| <b>a. Accounts receivable from customers</b>   | <b>302,455,599</b>  | <b>291,909,799</b> | <b>213,884,000</b>  | <b>203,338,200</b> |
| People's Police University                     | 60,607,000          | 50,061,200         | 60,607,000          | 50,061,200         |
| Viet Thuan Phat Investment Joint Stock Company | 104,700,000         | 104,700,000        | 104,700,000         | 104,700,000        |

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| Target                                                                      | 30/9/2026           |                    | 31/12/2025          |                    |
|-----------------------------------------------------------------------------|---------------------|--------------------|---------------------|--------------------|
|                                                                             | Accounts receivable | Reserve value      | Accounts receivable | Reserve value      |
| 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         |
| Cuong Thuan CTI BOT 319 Joint Stock Company                                 | 88,571,599          | 88,571,599         | -                   | -                  |
| <b>b. Prepayment to the seller</b>                                          | <b>248,000,000</b>  | <b>248,000,000</b> | <b>248,000,000</b>  | <b>248,000,000</b> |
| 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        |
| <b>c. Other receivables</b>                                                 | <b>359,069,572</b>  | <b>359,069,572</b> | <b>359,069,572</b>  | <b>359,069,572</b> |
| 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        |
| <b>Total</b>                                                                | <b>909.525.171</b>  | <b>898,979,371</b> | <b>820,953,572</b>  | <b>810,407,772</b> |

**12. Inventory:**

Unit: VND

| Target                                                                            | 30/9/2026            | 31/12/2025            |
|-----------------------------------------------------------------------------------|----------------------|-----------------------|
| - Raw materials                                                                   | 6,852,400            | 6,674,500             |
| - Work-in-progress production costs (Contracts for providing consulting services) | 8,747,953,415        | 13,235,536,760        |
| <b>Total</b>                                                                      | <b>8,754,805,815</b> | <b>13,242,211,260</b> |
| Provision for inventory devaluation                                               | (614,598,013)        | (502.209.720)         |
| <b>Net value</b>                                                                  | <b>8,140,207,802</b> | <b>12,740,001,540</b> |

**13. Pending costs:**

Unit: VND

| Target                                        | 30/9/2026          | 31/12/2025        |
|-----------------------------------------------|--------------------|-------------------|
| <b>a. Short-term deferred expenses:</b>       |                    |                   |
| - 4 Casper 2Hp Inverter air conditioners      | -                  | 27,977,275        |
| - 1 Office business management software       | 67,912,000         | -                 |
| <b>b. Long-term deferred costs:</b>           |                    |                   |
| - 3 computer sets with Core i7/B760M/32GB RAM | 29,850,000         | 63,431,250        |
| - 1 laptop                                    | 26,557,870         | -                 |
| <b>Total</b>                                  | <b>124,319,870</b> | <b>91,408,525</b> |

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**1.4 . Tangible fixed assets:**

Unit: VND

| Target                                | Houses and buildings | Machinery and equipment | Transportation  | Management equipment and tools | Total           |
|---------------------------------------|----------------------|-------------------------|-----------------|--------------------------------|-----------------|
| <b>Original price</b>                 |                      |                         |                 |                                |                 |
| 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            | -                    | -                       | -               | -                              | -               |
| Upgrade, repair                       | -                    | -                       | -               | -                              | -               |
| Buy new                               | -                    | -                       | -               | -                              | -               |
| Decrease during the period            | -                    | -                       | -               | -                              | -               |
| Liquidation, sale                     | -                    | -                       | -               | -                              | -               |
| Balance as of September 30, 2026      | 4,927,824,662        | 636,632,868             | 2,529,416,700   | 471,465,915                    | 8,565,340,145   |
| <b>Accumulated depreciation value</b> |                      |                         |                 |                                |                 |
| 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            | (147,834,000)        | (18,000,000)            | (67,735,091)    | (32,411,349)                   | (265,980,440)   |
| Depreciation during the period        | (147,834,000)        | (18,000,000)            | (67,735,091)    | (32,411,349)                   | (265,980,440)   |
| Decrease during the period            | -                    | -                       | -               | -                              | -               |
| Liquidation, sale                     | -                    | -                       | -               | -                              | -               |
| Balance as of September 30, 2026      | (2,069,676,972)      | (618,632,868)           | (2,529,416,700) | (408,825,282)                  | (5,626,551,822) |
| <b>Remaining value</b>                |                      |                         |                 |                                |                 |
| 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 September 30, 2026      | 2,858,147,690        | 18,000,000              | -               | 62,640,633                     | 2,938,788,323   |

\* The original cost of fully depreciated tangible fixed assets:

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

- 30/09/2026 3,387,870,029 VND.

**15. Intangible fixed assets:**

Unit: VND

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

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

- 30/09/2026 2,476,729,400 VND.

#### 16. Investing capital in other entities:

The closing balance represents the Company's capital contribution under Business Cooperation Agreement No. 01/HĐBCC/2026 signed with IDICO Urban and Industrial Park Development Co., Ltd. (IDICO-URBIZ) to jointly invest in, operate, manage, manage, and exploit the CN4 and CN5 factory buildings under the IDICO - Nhon Trach 1 Service Factory Project.

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 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

As of September 30, 2026, and the accounting period ending on the same date.  
table and make payments as agreed.

**\* Assessing investment losses:**

As of September 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 September 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 September 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.

**1.7. Short-term payables to suppliers:**

Unit: VND

| Target                                                   | 30/9/2026          |                       | 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                                         | 476,220,147        | 476,220,147           | 817,505,848          | 817,505,848           |
| <b>Total</b>                                             | <b>476,220,147</b> | <b>476,220,147</b>    | <b>1,095,368,248</b> | <b>1,095,368,248</b>  |

**18. Short-term advance payment by the buyer:**

Unit: VND

| Target                                                          | 30/9/2026            | 31/12/2025           |
|-----------------------------------------------------------------|----------------------|----------------------|
| <b>* Other parties:</b>                                         | <b>1,792,653,837</b> | <b>1,626,388,131</b> |
| - Phuoc An Port Investment and Exploitation Joint Stock Company | But                  | 722,000,000          |
| - Trung Nam Construction Investment Joint Stock Company         | 702.103.111          | 675,992,000          |
| - Other parties                                                 | 1,090,550,726        | 228,396,131          |
| <b>* Stakeholders (Explanation No. 29.2):</b>                   | <b>2,899,714,238</b> | <b>3,308,127,756</b> |
| <b>Total</b>                                                    | <b>4,692,368,075</b> | <b>4,934,515,887</b> |

**19. Dividends and profits must be paid:**

Unit: VND

| Target                                                           | 30/9/2026            | 31/12/2025           |
|------------------------------------------------------------------|----------------------|----------------------|
| - Other parties (individual shareholders not yet registered) (*) | 253,974,587          | 253,974,587          |
| - Stakeholders (explanatory note 29.2):                          | -                    | 1,500,000,000        |
| - Dividend payment for 2025 (payment date: October 22, 2026)     | 2,000,000,000        | -                    |
| <b>Total</b>                                                     | <b>2,253,974,587</b> | <b>1,753,974,587</b> |

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

(\*) This is the dividend from previous years that is still payable to individual shareholders who have not deposited their shares. As of September 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               | December 31, 2025  | Amount payable during the period | Amount paid during the period | September 30, 2026 |
|----------------------|--------------------|----------------------------------|-------------------------------|--------------------|
| Value Added Tax      | 521,565,161        | 1,632,523,870                    | (1,501,978,807)               | 652,110,224        |
| Corporate income tax | 113,097,503        | 507,224,539                      | (460,067,212)                 | 160,254,830        |
| Personal income tax  | 51,060,000         | 195,627,913                      | (193,184,213)                 | 53,503,700         |
| <b>Total</b>         | <b>685,722,664</b> | <b>2,335,376,322</b>             | <b>(2,155,230,232)</b>        | <b>865,868,754</b> |

## 21. Short-term payable costs:

Unit: VND

| Target                     | 30/9/2026          | 31/12/2025         |
|----------------------------|--------------------|--------------------|
| - Outsourcing service fees | 465,800,000        | 300,000,000        |
| - Other fees               | 10,474,560         | 74,771,658         |
| <b>Total</b>               | <b>476,274,560</b> | <b>374,771,658</b> |

## 22. Equity:

### 22.1. Changes in equity capital:

Unit: VND

|                                                                                 | 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  |
| 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                                                            |                            |               |                      |                             | 1,734,343,812                  | 1,734,343,812   |
| Dividend distribution from accumulated after-tax profit as of December 31, 2025 |                            |               |                      |                             | (2,000,000,000)                | (2,000,000,000) |
| Allocate funds for                                                              |                            |               |                      |                             | (380,000,000)                  | (380,000,000)   |

As of September 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            |
|-----------------------------------------------------|----------------------------|---------------|----------------------|-----------------------------|--------------------------------|----------------|
| bonuses and welfare from after-tax profits in 2025. |                            |               |                      |                             |                                |                |
| Balance as of September 30, 2026                    | 32,000,000,000             | 48,050,000    |                      |                             | 3,521,953,990                  | 35,570,003,990 |

## 22.2. Common stock:

| Content                                                             | 30/9/2026 | 31/12/2025 |
|---------------------------------------------------------------------|-----------|------------|
| - 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:

| Content                                                                                 | Cumulative figures as of September 30, 2026 | Cumulative figures as of September 30, 2025 |
|-----------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| - Net profit after corporate income tax allocated to shareholders holding common stock. | 1,734,343,812                               | 1,215,074,319                               |
| - Excluding the amount deducted from the reward and welfare fund.                       | -                                           | (285,000,000)                               |
| - Net profit after corporate income tax allocated to shareholders holding common stock. | 1,734,343,812                               | 930,074,319                                 |
| Weighted average of the number of outstanding common shares                             | 3,200,000                                   | 2,000,000                                   |
| - Earnings per share                                                                    | 542                                         | 465                                         |
| - Declining earnings per share                                                          | 542                                         | 465                                         |

The after-tax profit used to calculate earnings per share for the 9-month accounting period ending September 30, 2025, has been adjusted down by VND 285,000,000 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 930,074,319, and the basic earnings per share is VND 465/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                              | 30/9/2026      | 30/9/2025      |
|-------------------------------------|----------------|----------------|
| Net revenue from providing services | 21,394,144,228 | 18,648,003,694 |
| In there:                           |                |                |

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

| Target                                                               | 30/9/2026      | 30/9/2025      |
|----------------------------------------------------------------------|----------------|----------------|
| - Net revenue from providing services to other parties               | 5,674,897,803  | 7,665,541,613  |
| - Net revenue from providing services to related parties (Note 29.2) | 15,719,246,425 | 10,982,462,081 |

**24. Cost of services provided:**

Unit: VND

| Target                              | 30/9/2026             | 30/9/2025             |
|-------------------------------------|-----------------------|-----------------------|
| Cost of services provided           | 15,626,197,027        | 12,838,312,849        |
| Provision for inventory devaluation | 112,388,293           | 502,209,720           |
| <b>Total</b>                        | <b>15,738,585,320</b> | <b>13,340,522,569</b> |

**25. Financial operating revenue:**

Unit: VND

| Target                 | 30/9/2026          | 30/9/2025          |
|------------------------|--------------------|--------------------|
| - Interest on deposits | 197,681,650        | 136,292,079        |
| - Profits are divided  | 569,280,832        | -                  |
| <b>Total</b>           | <b>766,962,697</b> | <b>136,292,079</b> |

**26. Business management costs:**

Unit: VND

| Target                              | 30/9/2026            | 30/9/2025            |
|-------------------------------------|----------------------|----------------------|
| Management staff costs              | 3,002,887,000        | 2,775,435,000        |
| Depreciation and amortization costs | 265,980,440          | 284,919,549          |
| Contingency costs                   | 88,571,599           | (222,261,515)        |
| Other cash expenses                 | 848,139,215          | 925,745,642          |
| <b>Total</b>                        | <b>4,205,578,254</b> | <b>3,763,838,676</b> |

**27. 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                                      | 30/9/2026            | 30/9/2025            |
|---------------------------------------------|----------------------|----------------------|
| <b>Total accounting profit before tax</b>   | <b>2,241,568,351</b> | <b>1,679,934,528</b> |
| Upward adjustments                          | 294,554,345          | 644,366,517          |
| Downward adjustments                        | -                    | -                    |
| <b>Taxable income</b>                       | <b>2,536,122,696</b> | <b>2,324,301,045</b> |
| <i>Applicable corporate income tax rate</i> | <i>20%</i>           | <i>20%</i>           |

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

| Target                       | 30/9/2026   | 30/9/2025   |
|------------------------------|-------------|-------------|
| Corporate income tax expense | 507,224,539 | 464,860,209 |

The current corporate income tax payable is determined based on the taxable income of the current period. 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.

## 28. Production and business costs by element:

Unit: VND

| Target                              | 30/9/2026             | 30/9/2025             |
|-------------------------------------|-----------------------|-----------------------|
| Cost of raw materials and supplies  | 287,300,700           | 289,083,700           |
| Labor costs                         | 16,621,485,638        | 12,392,637,148        |
| Depreciation and amortization costs | 265,980,440           | 284,919,549           |
| Outsourced service costs            | 1,832,685,982         | 3,434,236,721         |
| Contingency costs                   | 88,571,599            | -                     |
| Other expenses in cash              | 848,139,215           | 703,484,127           |
| <b>Total</b>                        | <b>19,944,163,574</b> | <b>17,104,361,245</b> |

## 29. Inter-stakeholder relations:

29.1. The list of related parties with significant transactions and balances during the period and as of September 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      |
| 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 member of the Board of Directors |
| Mr. Bui Khac Hai                                                   | Head of the Supervisory Board                |

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

| Stakeholders                                            | Relationship                                         |
|---------------------------------------------------------|------------------------------------------------------|
| Mr. Doan Anh Thu                                        | Member of the Supervisory Board                      |
| Mr. Bui The Cong                                        | Member of the Supervisory Board                      |
| Mr. Ta Van Loi                                          | Vice president                                       |
| Mr. Dam Van Kien                                        | Vice president                                       |
| Mr. Pham Lam Son ( <i>Relieved on October 7, 2026</i> ) | Vice president                                       |
| Mr. Lai Van Hoan                                        | Chief Accountant, authorized to disclose information |
| Ms. Nguyen Thi Phuong Dung                              | Administrative person                                |

**29.2. The Company's material transactions with related parties during the period are as follows:**

**a. Sales transaction:**

Unit: VND

| Stakeholders                                                       | Transacti<br>on<br>character<br>istics | 30/9/2026             | 30/9/2025             |
|--------------------------------------------------------------------|----------------------------------------|-----------------------|-----------------------|
| IDICO Corporation - JSC                                            | Providing consulting services          | 4,520,531,355         | 2,406,834,834         |
| IDICO Urban and Industrial Park Development Company Limited        |                                        | 1,689,662,487         | 446,155,010           |
| Long An IDICO Investment and Construction Joint Stock Company      |                                        | 44,160,000            | 1,783,820,000         |
| 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                               |                                        | 1,901,748,080         | 2,442,283,106         |
| IDICO Ninh Binh Joint Stock Company                                |                                        | -                     | 2,270,449,428         |
| IDICO Infrastructure Development Investment Joint Stock Company    |                                        | 637,588,662           | 520,165,361           |
| <b>Total</b>                                                       |                                        | <b>15,719,246,425</b> | <b>10,982,462,081</b> |

**b. Short-term receivables from customers:**

Unit: VND

| Stakeholders                                                    | 30/9/2026     | 30/9/2025     |
|-----------------------------------------------------------------|---------------|---------------|
| IDICO Corporation - JSC                                         | 1,291,394,302 | 2,279,303,475 |
| IDICO Tien Giang Joint Stock Company                            | 3,246,888,780 | -             |
| IDICO Vinh Quang Joint Stock Company                            | -             | 396,833,340   |
| Long An IDICO Investment and Construction Joint Stock Company   | -             | 153,673,200   |
| IDICO Infrastructure Development Investment Joint Stock Company | 68,859,575    | 56,177,859    |

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

| Stakeholders | 30/9/2026            | 30/9/2025            |
|--------------|----------------------|----------------------|
| <b>Total</b> | <b>4,607,142,657</b> | <b>2,885,987,874</b> |

**c. Prepayment to short-term suppliers:**

Unit: VND

| Stakeholders                                                  | 30/9/2026 | 30/9/2025         |
|---------------------------------------------------------------|-----------|-------------------|
| Long An IDICO Investment and Construction Joint Stock Company | -         | 50,000,000        |
| <b>Total</b>                                                  | <b>-</b>  | <b>50,000,000</b> |

**d. Buyers make short-term advance payments:**

Unit: VND

| Stakeholders                                                       | 30/9/2026            | 30/9/2025            |
|--------------------------------------------------------------------|----------------------|----------------------|
| IDICO Corporation - JSC                                            | 461,971,411          | 305,855,614          |
| IDICO Urban and Industrial Park Development Company Limited        | 1,887,908,942        | 755,497,997          |
| IDICO Infrastructure Development Investment Joint Stock Company    | 250,899,885          | 240,458,000          |
| IDICO Tien Giang Joint Stock Company                               | -                    | 2,073,540,145        |
| IDICO Ha Nam Joint Stock Company                                   | 268,934,000          | 268,934,000          |
| IDICO Housing and Urban Development Investment Joint Stock Company | 30,000,000           | -                    |
| <b>Total</b>                                                       | <b>2,899,714,238</b> | <b>3,644,285,756</b> |

**e. Other short-term payables:**

Unit: VND

| Stakeholders                               | 30/9/2026 | 30/9/2025            |
|--------------------------------------------|-----------|----------------------|
| IDICO Corporation - JSC (dividend payment) | -         | 2,199,000,000        |
| <b>Total</b>                               | <b>-</b>  | <b>2,199,000,000</b> |

**f. Capital investment in other entities (Explanation No. 16).**

Unit: VND

| Stakeholders                                                | 30/9/2026             | 30/9/2025 |
|-------------------------------------------------------------|-----------------------|-----------|
| IDICO Urban and Industrial Park Development Company Limited | 12,000,000,000        | -         |
| <b>Total</b>                                                | <b>12,000,000,000</b> | <b>-</b>  |

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

Unit: VND

| Stakeholders               | Job title          | 30/9/2026          | 30/9/2025          |
|----------------------------|--------------------|--------------------|--------------------|
| <b>Board of Directors:</b> |                    | <b>188,000,000</b> | <b>143,000,000</b> |
| 1. Mr. Nguyen Danh Thai    | Chairperson        | 45,000,000         | -                  |
| 2. Mr. Hoang Tuan Anh      | Former chairman    | 50,000,000         | 70,000,000         |
| 3. Mr. Nguyen Ngoc Khanh   | Member             | 45,000,000         | 35,000,000         |
| 4. Mr. Huynh Anh Tuan      | Independent member | 48,000,000         | 38,000,000         |

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

| Stakeholders                                  | Job title                                                       | 30/9/2026            | 30/9/2025            |
|-----------------------------------------------|-----------------------------------------------------------------|----------------------|----------------------|
| <b>Supervisory Board:</b>                     |                                                                 | <b>108,000,000</b>   | <b>86,000,000</b>    |
| 1. Mr. Bui Khac Hai                           | Prefect                                                         | 23,000,000           | -                    |
| 2. Mr. Vu Tuan Anh                            | Former head of department                                       | 25,000,000           | 38,000,000           |
| 3. Ms. Vu Thi Thuy Phuong                     | Former member                                                   | 15,000,000           | 24,000,000           |
| 4. Bui The Cong                               | Member                                                          | 30,000,000           | 14,000,000           |
| 5. Doan Anh Thu                               | Member                                                          | 15,000,000           | -                    |
| 6. Mr. Do Tan Khiem                           | Former member                                                   | -                    | 10,000,000           |
| <b>Board of directors and other managers:</b> |                                                                 | <b>2,357,319,000</b> | <b>2,197,082,000</b> |
| 1. Mr. Nguyen Ngoc Khanh                      | Manager                                                         | 596,699,000          | 528,089,000          |
| 2. Mr. Ta Van Loi                             | Vice president                                                  | 457,109,000          | 420,199,000          |
| 3. Mr. Dam Van Kien                           | Vice president                                                  | 394,472,000          | 388,368,000          |
| 4. Mr. Pham Lam Son                           | Vice president                                                  | 392,659,000          | 389,105,000          |
| 5. Mr. Lai Van Hoan                           | Chief Accountant, authorized person for information disclosure. | 259,126,000          | 237,454,000          |
| 6. Ms. Nguyen Thi Phuong Dung                 | Company Administrator                                           | 257,254,000          | 233,867,000          |

## 29. Comparative information:

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

Ho Chi Minh City, October 20, 2026

Prepared by



Pham Thi Loan

Chief Accountant



Lai Van Hoan

Director



Nguyen Ngoc Khanh