

Regarding: Periodic disclosure of financial statements.

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL REPORTS

Respectfully To: Hanoi Stock Exchange (HNX)

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding information disclosure on the stock market, IDICO Investment Construction Oil and Natural Gas Joint Stock Company would like to disclose the Financial Statements in Quarter 03/2026 with Hanoi Stock Exchange as follows:

1. Name of Organization: IDICO Investment Construction Oil and Natural Gas Joint Stock Company

- Stock code: ICN

- Address: 326 Nguyen An Ninh Street, Tam Thang Ward, Ho Chi Minh City

- Tel: 0254.3838423/0254.3838426

Fax: 0254.3838422

- Email: idicoconac@gmail.com

Website:

idicoconac.vn

2. Content of information disclosure:

- Financial Statements in Quarter 03/2026

☒ Separate Financial Statements (Listed organizations has no subsidiaries and superior accounting units have affiliated units);

☐ Consolidated Financial Statements (Listed organizations have subsidiaries);

☐ General Financial Statements (Listed organizations has an accounting units directly under its own accounting system

- Cases in which the cause must be explained:

+ The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements:

☐ Yes

☐ No

Explanatory documents in case of integration:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference before and after the audit of 5% or more, converted from loss to profit or vice versa:

☐ Yes

☐ No

Explanatory documents in case of integration:

☐ Yes

☐ No



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

☒ Yes

☐ No

Explanatory documents in case of integration:

☒ Yes

☐ No

+ The profit after tax in the reporting period suffered a loss, converted from profit in the same period last year to a loss in this period or vice versa:

☐ Yes

☒ No

Explanatory documents in case of integration:

☐ Yes

☒ No

This information was published on the Company's website on October, 20th, 2026 at the link idicoconac.vn

We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.

Receiver:

- As above;
- BoD, BS;
- Director;
- Website;
- Archive VPTH, TCKT.

Person authorized to disclose information



VU ANH TUAN



IDICO Investment Construction Oil and Natural Gas Joint Stock Company

Interim financial statements

Third quarter of 2026

IDICO Investment Construction Oil and Natural Gas Joint Stock Company

CONTENTS

	<i>Pages</i>
General information	1
Report of the management	2
Interim statement of financial position	3 - 4
Interim income statement	5
Interim cash flow statement	6
Notes to the interim financial statements	7 - 42

IDICO Investment Construction Oil and Natural Gas Joint Stock Company

GENERAL INFORMATION

THE COMPANY

IDICO Investment Construction Oil and Natural Gas Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No, 4903000323 issued by the Department of Planning and Investment of Ba Ria – Vung Tau Province (currently the Department of Finance of Ho Chi Minh City) on 29 December 2006, then replaced by the ERC No, 3500101298 on 10 November 2008 and as the amended,

On 16 October 2006, the Company was equitized as a shareholding company in accordance with the Decision No, 1426/QĐ-BXD issued by the Minister of the Construction Department,

The Company's shares, under the stock code ICN, are officially listed in UPCOM at Ha Noi Stock Exchange,

The current principal activities of the Company are to provide the construction service, industrial park leasing and other services; and to trade real estate,

The Company's head office is located at No, 326, Nguyen An Ninh Street, Tam Thang Ward, Ho Chi Minh City, Vietnam,

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Mr Dang Chinh Trung	Chairman
Mr Le Thanh Tung	Member
Mr Pham Ngoc Dung	Member
Mr Vu Anh Tuan	Member
Mr Nguyen Vu Hung	Member

BOARD OF SUPERVISION

Members of the Board of Supervision during the period and at the date of this report are:

Ms Tran Ngoc Sang	Head
Mr Mai Quoc Chinh	Member
Mr Nguyen Van Thau	Member

MANAGEMENT

Members of the Management during the period and at the date of this report are:

Mr Le Thanh Tung	Director
Mr Vu Anh Tuan	Deputy Director
Ms Lam Thi Phuong Trang	Deputy Director

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Le Thanh Tung,

IDICO Investment Construction Oil and Natural Gas Joint Stock Company

REPORT OF THE MANAGEMENT

The management of IDICO Investment Construction Oil and Natural Gas Joint Stock Company ("the Company") present this report and the Company's interim financial statements for the accounting period ended 30 September 2026,

THE MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

The management is responsible for the interim financial statements of each financial period which give a true and fair view of the interim financial position of the Company and of the interim results of its operations and its interim cash flows for the period, In preparing those interim financial statements, the management is required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim financial statements; and
- ▶ prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business,

The management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim financial position of the Company and to ensure that the accounting records comply with the applied accounting system, It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities,

The management confirmed that it has complied with the above requirements in preparing the accompanying interim financial statements,

STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim financial statements give a true and fair view of the interim financial position of the Company as at 30 September 2026 and of the interim results of its operations and its interim cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements,

For and on behalf of the management,

Approved, 19 October 2026



LEGAL REPRESENTATIVE

Le Thanh Tung
Director

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

VND

ASSETS	Code	Notes	30-Sep-26	01-Jan-26
A - CURRENT ASSETS	100		943,242,235,377	912,426,413,291
I. Cash and cash equivalents	110		11,698,982,021	69,191,873,038
1. Cash	111	4	11,698,982,021	13,729,653,860
2. Cash equivalents	112	4	-	55,462,219,178
II. Short term financial investments	120		571,489,383,564	509,330,235,620
1. Held-for-trading securities	121	5.1	10,676,000,000	10,676,000,000
2. Held-to-maturity investments	123	5.2	560,813,383,564	498,654,235,620
III. Short-term receivables	130		92,649,622,717	87,231,652,186
1. Trade accounts receivable	131	6	19,206,547,012	43,311,753,063
2. Short-term advances to suppliers	132	7	42,275,175,633	17,112,055,901
3. Other short-term receivables	135	8	32,647,568,874	28,287,512,024
4. Provision for doubtful debts	136	9	(1,479,668,802)	(1,479,668,802)
IV. Inventories	140		263,364,695,027	244,223,888,685
1. Inventories	141	10	263,364,695,027	244,223,888,685
V. Other short-term assets	160		4,039,552,048	2,448,763,762
1. Short-term prepayments	161	11	555,204,616	133,863,982
2. VAT deductibles	162		3,022,264,584	1,292,361,255
3. Tax and other receivables from the State	163		462,082,848	1,022,538,525
B - NON-CURRENT ASSETS	200		266,607,855,991	371,316,771,954
I. Fixed assets	220		58,314,692,354	59,553,191,956
1. Tangible fixed assets	221	13	7,173,817,580	8,407,700,911
- Cost	222		45,006,801,393	45,006,801,393
- Accumulated depreciation	223		(37,832,983,813)	(36,599,100,482)
2. Intangible fixed assets	227	14	51,140,874,774	51,145,491,045
- Cost	228		51,268,597,454	51,268,597,454
- Accumulated amortization	229		(127,722,680)	(123,106,409)
II. Investment property	240	15	203,370,724,405	208,750,510,280
- Cost	241		342,080,989,542	342,080,989,542
- Accumulated depreciation	242		(138,710,265,137)	(133,330,479,262)
III. Long-term assets in progress	250		2,408,557,031	484,544,818
1. Construction in progress	252		2,408,557,031	484,544,818
IV. Long-term financial investments	260		-	100,000,000,000
1. Held-to-maturity investments	265	5.2	-	100,000,000,000
V. Other non-current assets	270		2,513,882,201	2,528,524,900
1. Long-term prepayments	271	11	721,704,333	868,346,785
2. Deferred tax assets	272	28.3	1,792,177,868	1,660,178,115
TOTAL ASSETS	280		1,209,850,091,368	1,283,743,185,245

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

VND

RESOURCES	Code	Notes	30-Sep-26	01-Jan-26
C - LIABILITIES	300		746,671,212,098	759,719,938,137
I. Current liabilities	310		138,450,931,719	137,238,397,413
1. Short-term trade payables	311	16	14,801,838,572	13,105,331,499
2. Short-term advances from customers	312	17	37,206,460,680	45,314,597,969
3. Dividends and profits payable	313		25,629,031,964	1,250,073,564
4. Short-term statutory obligations	314	12	6,876,563,355	26,053,584,642
5. Payables to employees	315		2,574,388,542	1,832,450,000
6. Short-term accrued expenses	316	18	9,743,224,983	9,284,589,355
7. Short-term unearned revenues	319	19	23,178,119,361	20,222,612,476
8. Other short-term payables	320		689,706,227	532,173,455
9. Short-term loan and finance lease	321	21.1	13,257,010,978	15,329,003,763
10. Short-term provision	322		1,278,159,720	864,681,801
11. Bonus and welfare fund	323	20	3,216,427,337	3,449,298,889
II. Long-term liabilities	330		608,220,280,379	622,481,540,724
1. Long-term unearned revenues	337	19	605,605,280,379	622,116,540,724
2. Other long-term liabilities	338		415,000,000	365,000,000
3. Long-term loans and finance lease obligations	339	21.2	2,200,000,000	-
D - EQUITY	400	22	463,178,879,270	524,023,247,108
1. Contributed charter capital	411		305,999,230,000	305,999,230,000
- Shares with voting rights	411a		305,999,230,000	305,999,230,000
- Preference shares	411b		-	-
2. Share premium	412		290,000	290,000
3. Undistributed earnings	420		157,179,359,270	218,023,727,108
- Undistributed earnings up to prior year-end	420a		125,623,958,108	81,022,070,984
- Undistributed earnings of current period	420b		31,555,401,162	137,001,656,124
TOTAL RESOURCES	440		1,209,850,091,368	1,283,743,185,245

Approved, 19 October 2026

PREPARER

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVES



Nguyen Thi Luu



Nguyen Thi Hong Hanh



Le Thanh Tung

INTERIM INCOME STATEMENT

For the accounting period ended 30 September 2026

VND

ITEMS	Code	Note	Quarter 3, 2026		Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year	Current year	Previous year
1. Gross sales	01	23.1	19,742,683,917	34,137,127,184	78,295,215,622	402,352,402,580
2. Less deductions	02		-	-	-	-
3. Net sales	10		19,742,683,917	34,137,127,184	78,295,215,622	402,352,402,580
4. Cost of goods sold	11	24	12,775,425,203	33,928,730,237	53,782,588,670	213,229,799,228
5. Gross profit	20		6,967,258,714	208,396,947	24,512,626,952	189,122,603,352
6. Gain/(loss) from sale and disposal of investment properties	21		-	-	-	-
7. Financial income	22	23.2	10,923,937,043	8,848,832,749	34,218,914,977	26,599,937,984
8. Financial expenses	23	25	459,301,025	-	1,434,180,219	4,089,251,279
In which: interest expense	24		442,392,176	-	1,417,271,370	48,777,279
9. Selling expenses	25		21,091,048	118,000,000	413,477,919	13,629,577,225
10. General and administration expenses	26	26	5,842,480,765	6,015,770,763	17,802,701,821	15,560,801,932
11. Operating loss	30		11,568,322,919	2,923,458,933	39,081,181,970	182,442,910,900
12. Other income	31		1,116,826	979,869,244	1,116,826	991,051,062
13. Other expenses	32		-	549,587,968	53,952,446	549,587,968
14. Profit from other activities	40		1,116,826	430,281,276	(52,835,620)	441,463,094
15. Accounting profit before tax	50		11,569,439,745	3,353,740,209	39,028,346,350	182,884,373,994
16. Business income tax - current	51		2,387,235,122	737,970,810	7,604,944,941	35,887,977,488
17. Business income tax - deferred	52		(41,384,131)	(42,222,630)	(131,999,753)	803,198,703
18. Net profit after tax	60		9,223,588,754	2,657,992,029	31,555,401,162	146,193,197,803
19. Basic earning per share	70		301	87	1,031	4,763
20. Diluted earnings per share	71		301	87	1,031	4,763

Approved, 19 October 2026

PREPARER

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVES



Nguyen Thi Luu



Nguyen Thi Hong Hanh



Le Thanh Tung

INTERIM CASH FLOW STATEMENT
(Indirect method)

For the accounting period ended 30 September 2026

VND

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Accounting profit/(loss) before tax	01		39,028,346,350	182,884,373,994
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02	12,13,14	6,618,285,477	6,991,800,871
- Provisions	03		413,477,919	729,960,587
- Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		16,908,849	(64,623,702)
- (Profits)/losses from investing activities	05		(33,145,150,556)	(27,356,383,526)
- Interest expense, bond issuance costs	06		1,417,271,370	48,777,279
3. Operating profit/(loss) before changes in working capital	08		14,349,139,409	163,233,905,503
- (Increase)/Decrease in receivables	09		(6,587,418,183)	19,162,632,284
- (Increase)/Decrease in inventories	10		(19,140,806,342)	108,238,748,221
- Increase/(Decrease) in payables (other than interest, corporate income tax)	11		(18,417,621,365)	(113,749,868,813)
- (Increase)/Decrease in prepaid expenses	12		(274,698,182)	10,852,401,835
- Interest paid	14		(1,417,271,370)	(48,777,279)
- Business income tax paid	15	12	(26,923,621,597)	(43,779,277,272)
- Other payments from operating activities	17		(832,871,552)	(1,256,471,400)
Net cash inflows/(outflows) from operating activities	20		(59,245,169,182)	142,653,293,079
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(1,924,012,213)	(5,122,651,604)
2. Loans granted, purchases of debt instruments of other entities	23		(191,000,000,000)	(346,000,000,000)
3. Collection of loans, proceeds from sales of debt instruments of other entities	24		227,000,000,000	113,000,000,000
4. Interest income	27		34,986,002,612	20,855,926,296
Net cash inflows/(outflows) from investing activities	30		69,061,990,399	(217,266,725,308)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		33,970,801,532	26,498,904,031
2. Repayment of borrowings	34		(33,842,794,317)	(26,498,904,031)
3. Dividends paid	36		(67,420,810,600)	(60,988,536,000)
Net cash inflows/(outflows) from financing activities	40		(67,292,803,385)	(60,988,536,000)
Net increase/(decrease) in cash and cash equivalents	50		(57,475,982,168)	(135,601,968,229)
Cash and cash equivalents at beginning of period	60		69,191,873,038	199,506,918,457
Effect of foreign exchange differences	61		(16,908,849)	64,623,702
Cash and cash equivalents at end of period	70	4	11,698,982,021	63,969,573,930

Approved, 19 October 2026

PREPARER

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVES



Nguyen Thi Luu



Nguyen Thi Hong Hanh



Le Thanh Tung

NOTES TO THE INTERIM FINANCIAL STATEMENT

As at 30 September 2026 and for the period ended on the same date

1, CORPORATE INFORMATION

IDICO Investment Construction Oil and Natural Gas Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No, 4903000323 issued by the Department of Planning and Investment of Ba Ria – Vung Tau Province (currently the Department of Ho Chi Minh City) on 29 December 2006, then replaced by the ERC No, 3500101298 on 10 November 2008 and as the amended,

On 16 October 2006, the Company was equitized as a shareholding company in accordance with the Decision No, 1426/QĐ-BXD issued by the Minister of the Construction Department,

The Company's shares, under the stock code ICN, are officially listed in UPCOM at Ha Noi Stock Exchange,

The current principal activities of the Company are to provide constructing service, industrial park leasing and other services; and to trade real estate,

The Company's normal production and business cycle for construction activities is 12 months and for investment in real estate projects is expected to be 36 months,

The Company's head office is located at No, 326, Nguyen An Ninh Street, Tam Thang Ward, Ho Chi Minh City, Vietnam,

The number of the Company's employees as at 30 September 2026 was 93 (31 December 2025: 90),

2, BASIS OF PREPARATION

2.1 Accounting standards and system

The interim financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in compliance and accordance with Vietnamese Enterprise Accounting System and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- ▶ Decision No, 149/2001/QĐ-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No, 165/2002/QĐ-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No, 234/2003/QĐ-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No, 12/2005/QĐ-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No, 100/2005/QĐ-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5),

Accordingly, the accompanying interim financial statements and their use are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the financial position and the results of operations and the cash flows of the Company in accordance with accounting principles and practices generally accepted in countries other than Vietnam,

2.2 Applied accounting documentation system

The Company's applied accounting documentation system is the General Journal system,

2.3 Reporting period

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December.

These interim financial statements are prepared for the accounting period ended 30 September 2026,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

2, BASIS OF PREPARATION (continued)

2.4 Accounting currency

The interim financial statements are prepared in VND which is also the Company's accounting currency,

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3,1 *Changes in accounting policies due to the adoption of new accounting regulations: Circular No, 99/2025/TT-BTC guiding the Enterprise Accounting System*

On 27 October 2025, the Ministry of Finance issued Circular No, 99/2025/TT-BTC providing guidance on the enterprise accounting system ("Circular 99"), replacing Circular No, 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations,

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes, The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99 in the interim financial statements for the current period, as disclosed in *Note 32*,

3,2 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value,

3,3 *Inventories*

Inventory properties

Property acquired or being constructed for sale in the ordinary course of business, rather than to be held for rental or capital appreciation, is held as inventory property and is measured at the lower of cost and net realizable value,

Cost of inventory property comprise as follows:

- ▶ Freehold and leasehold rights for land;
- ▶ Amounts paid to contractors for construction; and
- ▶ Borrowing costs, planning and design costs, costs of site preparation, professional fees for legal services, property transfer taxes, construction overheads and other related costs

Net realizable value is the estimated selling price in the ordinary course of the business, based on market price at the balance sheet date, and less the estimated cost to complete and the estimated selling price,

The cost of the inventory property sold recognized in the interim income statement based on specific identification method and an allocation of any non-direct costs based on the relative size of the property sold,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,3 Inventories (continued)

Other inventories

Inventories are measured at their historical costs, The cost of inventories comprises costs of purchase, costs of conversion (including raw materials, direct labour cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition,

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value,

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale,

The Company determines quantities and value of inventories issued in the period [based on determining quantities and value for each incurred transaction, and recognises value of the inventories issued as follows:

- | | |
|---|--|
| Raw materials, tools and supplies and merchandise | - cost of purchase on a weighted average basis, |
| Finished goods and work-in process | - cost of finished goods, semi products on a weighted average basis, |

Provision for diminution in value of inventories

An inventory provision represented the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.), below their carrying amount, and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories, The Company recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories,

Increases or decreases to the provision balance are recognised in the cost of goods sold account in the interim income statement, When inventories expire, become obsolete, are damaged or are no longer useable, the difference between the provision previously made and the historical cost of inventories is included in the interim income statement,

3,4 Receivables

Receivables are presented in the interim financial statements at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts,

The provision for doubtful debts represents amounts of outstanding receivables at the end of the period which are doubtful of being recovered, Increases or decreases to the provision balance are recorded as general and administrative expenses in the interim income statement, When bad debts are determined as unrecoverable and accountant are written off those bad debts, the difference between the provision for doubtful receivables previously made and historical cost of receivables is included in the interim income statement,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,5 *Tangible fixed assets*

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities

Tangible fixed assets are stated at cost less accumulated depreciation,

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the Company and the costs of dismantling and removing the asset and restoring the site on which it is located, if any,

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the income statement as incurred,

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement,

3,6 *Leased assets*

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset,

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee, All other leases are classified as operating leases,

Where the Company is the lessor

Real estate assets subject to operating leases are included as the Company's investment properties in the interim statement of financial position, Initial direct costs incurred in negotiating an operating lease are recognised in the income statement as incurred/added to the carrying value of the leased asset for amortisation to the interim income statement over the lease term,

Lease income is recognised in the interim income statement on a straight-line basis over the lease term,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,7 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation,

The cost of an intangible fixed asset comprises of its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use,

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim income statement as incurred,

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the income statement,

Land use rights

Land use rights are recorded as intangible fixed assets when the Company obtained the land use right certificates,

Advance payment for land rental under land lease contracts effective prior to 2003 for which land use right certificate have been issued, are recorded as intangible fixed asset according to Circular No, 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45"),

3,8 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	37 years
Buildings and structures	6 - 35 years
Machinery and equipment	5 - 10 years
Means of transportation	6 - 10 years
Office equipment	3 - 6 years
Others	4 - 6 years

No amortisation is required for infinite land use right,

Tangible fixed assets are depreciated from the time the assets are available for use,
Intangible fixed assets are amortized from the time they are put into use,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,9 Investment properties

Investment properties are stated at cost including transaction costs less accumulated depreciation and/or amortisation, Investment properties held for capital appreciation are not depreciated/amortised but subject to impairment review,

Subsequent expenditure relating to an investment property that has already been recognised is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company,

Depreciation and amortisation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights 39 - 54 years

Infrastructures 6 - 54 years

Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal, The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the interim income statement in the period of retirement or disposal,

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development, Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale, The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use,

3,10 Construction in progress

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed, Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use,

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,11 Borrowing costs

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds,

Borrowing costs are recorded as expense during the period in which they are incurred, except to the extent that they are capitalised as explained in the following paragraph

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset,

3,12 Deferred expenses

Deferred expenses are reported as short-term or long-term deferred expenses on the interim statement of financial position and are amortised over the period to which they relate or during the period in which economic benefits are generated in relation to these expenses,

The following types of expenses are recorded as long-term deferred expenses and are amortised to the interim income statement:

- ▶ Tools and consumables used for more than one year with high value;
- ▶ Expenses related to business operations over multiple accounting periods,

3,13 Investments

Held-for-trading securities

Held-for-trading securities are initially stated at fair value, being the consideration paid at the trade date,

Provision for diminution in value of investments

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the interim statement of financial position,

Increases and decreases to the provision balance are recorded as finance expense in the interim income statement,

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs, After initial recognition, held-to-maturity investments are measured at recoverable amount, Any impairment loss incurred is recognised as finance expense in the interim income statement and deducted against the value of such investments,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,14 Payables

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment, investment properties and financial investments under executed economic contracts and amounts payable to main and subcontractors for construction and installation works,

3,15 Accruals

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period,

3,16 Provision

Provisions are recognised when the Company has a present obligation (legal or constructive) because of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation,

The provision of construction warranty is made for the accepted constructions during the period based on the characteristics of each construction, experience and historical statistical warranty data associated with similar, construction projects,

Warranty provisions

Warranty provisions for products, goods, services, and construction projects are provisions for costs related to products, goods, services, and construction projects that have been sold, provided, or delivered to buyers but are still within the warranty period, and the Company is still obligated to continue repairs and completions according to the contracts or commitments with customers,

Warranty provisions for construction project are made for each construction project or project item based on the completed work volume during the period, The warranty provision for construction project is recognised as part of selling expenses, Increases or decreases to the provision balance other than actual payment to employee are recorded as selling expenses in the interim income statement,

Warranty provisions for product and goods are recognised as selling expenses, In cases where warranty provisions are reversed, they are recorded as a reduction in selling expenses,

The warranty provisions are established based on estimates derived from historical statistical warranty data associated with similar products, goods, services, and construction projects

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,17 Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company (VND/USD) are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates"),

Approximated exchange rates are required to differ by no more than $\pm 1\%$ from the corresponding average buying and selling transfer exchange rates at the transaction dates, The average buying and selling transfer exchange rates are determined on a monthly basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates, The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period,

All foreign exchange differences incurred are taken to the interim income statement,

Carrying exchange rates

Carrying exchange rates include either specific actual carrying exchange rates or weighted-average carrying exchange rates, The application of specific actual carrying exchange rates or weighted-average carrying exchange rates depends on the characteristics and management requirements of foreign currency-denominated monetary items of the Company,

All foreign exchange differences incurred are taken to the interim income statement,

3,18 Contributed capital

Ordinary shares

Ordinary shares with voting right are recognised at par value,

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual expenses incurred corresponding to the number of shares successfully issued, Issuance expense related to unsuccessful share are recognised as financial expenses,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,19 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval by the appropriate level in the Annual General Meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements,

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting,,

Bonus and welfare fund

This fund is set aside for employee reward, incentives, common benefits and welfare improvement of the employees' benefits, and presented as a liability on the interim statement of financial position,

3,20 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return, The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods,

Sale of inventory property

Revenue from sale of inventory property is recognised when the significant risks and returns associated with the ownership of the property have been transferred to the buyer,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,20 Revenue recognition (continued)

Rental income

Rental income arising from operating leases is recognised in the interim income statement on a straight line basis over the terms of the lease,

Sales of services

Revenue from the provision of services is recognized when the services have been provided and completed,

Construction contract

For the construction contracts specifying that the contractor will receive payments according to the completed work, where the outcome of a construction contract can be determined reliably and accepted by the customers, revenue and costs are recognized by reference to the stage of completion of the contract activity at the interim statements of financial position which is accepted by the customers and reflected in the sales invoices, Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer,

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable, Contract costs are recognised as expenses in the period in which they are incurred,

Interest

Interest is recognized on an accrual basis based on the time and actual interest rate for each period,

3,21 Selling expenses

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services,

3,22 General and administrative expenses

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,23 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the interim statements of financial position.

Current income tax is charged or credited to the interim income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the interim statements of financial position between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred tax assets is reviewed at the end of period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each interim statements of financial position and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at interim statements of financial position.

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

3, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3,23 Taxation (continued)

Deferred tax (continued)

Deferred tax is charged or credited to the interim income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account,

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- ▶ either the same taxable entity; or
- ▶ when the Company intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered,

3,24 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period,

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares,

3,25 Segment information

A segment is a component determined separately by the Company which is engaged in providing products or related services (business segment) or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments,

The Company's business segment primarily relates to the providing of industrial park services, constructions, real estates and other activities and mainly taken place within Vietnam, Management defines the Company's segments are based on business,

3,26 Related parties

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly control or to exercise significant influence over the other party in making financial and operating decisions, or when the Company and the other party are under common control or subject to significant influence by the same party, Related parties may be entities or individuals, including close members of the family of any such individual,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

4, CASH AND CASH EQUIVALENTS

		VND
	30 September 2026	01 January 2026
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	966,271,366	1,016,933,335
Cash at banks	10,732,710,655	12,712,720,525
Cash equivalents (*)	-	55,462,219,178
TOTAL	<u>11,698,982,021</u>	<u>69,191,873,038</u>

(*) The cash equivalents represent term deposits at commercial banks with original terms of less than three (3) months and earn interest at the applicable rate,

5, FINANCIAL INVESTMENTS

5,1, Held-for-trading securities

	30 September 2026		01 January 2026		VND
	Cost	Fair value (*)	Cost	Fair value	
Shares of IDICO Infrastructure Development Investment Joint Stock Company ("IDICO-IDI") (Note 29)	<u>10,676,000,000</u>	<u>19,376,940,000</u>	<u>10,676,000,000</u>	<u>24,981,840,000</u>	

(*) The fair value of shares at IDICO-IDI is stated based on the listed price on the Ho Chi Minh Stock Exchange as of 30 September 2026 at closing price,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

5, FINANCIAL INVESTMENTS (continued)

5,2, Held-to-maturity investments

	VND	
	30 September 2026	01 January 2026
Short-term	560,813,383,564	498,654,235,620
Term deposit (i)	409,427,082,194	416,334,509,592
Bond (ii)	150,000,000,000	80,000,000,000
Accrued interest from bond	1,386,301,370	2,319,726,028
Long-term	-	100,000,000,000
Bond (iii)	-	100,000,000,000
TOTAL	<u>560,813,383,564</u>	<u>598,654,235,620</u>

(i) The ending balance represents represents term deposits at commercial banks with an original term of more than three (3) months and a remaining term of less than twelve (12) months and earn interest at the applicable rate, The company pledged bank deposits to secure its short-term loans (Note 21),

(ii) The ending balance presents the investment in 500 IDTCH2426002 bonds and 1,000 IDT12501 bonds of Thu Thua Industrial Park and Urban Development Joint Stock Company (formerly known as IDTT Joint Stock Company), a related party of the Company (Note 29), with the par value of each bond being VND 100,000,000; the maturity date for the 500 bonds is December 30, 2026, bearing an interest rate of 11% per year, and the maturity date for the 1,000 bonds is September 30, 2027, bearing an interest rate of 9% per year,

These bonds have secured by asset of related parties,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

6, SHORT-TERM TRADE RECEIVABLES

	VND	
	30 September 2026	01 January 2026
Other parties	16,530,080,305	34,942,534,075
- <i>Project Management Board of Investment and Traffic Construction Tay Ninh Province D</i>	1,105,185,000	7,926,028,000
- <i>Project Management Board of Investment and Construction Thu Duc City</i>	5,092,382,246	4,967,292,591
- <i>Project Management Board of Traffic Construction and Investment Ho Chi Minh City</i>	4,674,649,263	6,194,623,263
- <i>Project Management Board of Infrastructure Construction and Investment Ho Chi Minh City</i>	-	10,781,307,375
- <i>Other customers</i>	5,657,863,796	5,073,282,846
Related parties (Note 29)	2,676,466,707	8,369,218,988
TOTAL	19,206,547,012	43,311,753,063
Provision for doubtful short-term receivables	(908,177,305)	(908,177,305)
NET	18,298,369,707	42,403,575,758

7, SHORT-TERM ADVANCES TO SUPPLIERS

	VND	
	30 September 2026	01 January 2026
Due from related parties (Note 29)	40,511,673,572	16,347,021,783
Due from other parties	1,763,502,061	765,034,118
TOTAL	42,275,175,633	17,112,055,901
Provision for doubtful short-term receivables	(395,437,600)	(395,437,600)
NET	41,879,738,033	16,716,618,301

8, OTHER SHORT-TERM RECEIVABLES

	VND	
	30 September 2026	01 January 2026
Staff advances	26,774,976,650	21,340,216,322
Payment on behalf	5,379,658,473	6,460,291,934
Deposit	245,131,628	245,131,628
Others	247,802,123	241,872,140
TOTAL	32,647,568,874	28,287,512,024
Provision for doubtful short-term receivables	(176,053,897)	(176,053,897)
NET	32,471,514,977	28,111,458,127
<i>In which:</i>		
<i>Other parties</i>	27,267,910,401	21,827,220,090
<i>Related parties (Note 29)</i>	5,379,658,473	6,460,291,934

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

9, PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

9,1 Details of the movement of provision for short-term doubtful receivables during the period

	VND	
	30 September 2026	01 January 2026
Beginning and ending balances	1,479,668,802	1,479,668,802
Add: Provision made during the period	-	-
Ending balance	<u>1,479,668,802</u>	<u>1,479,668,802</u>

9,2 Overdue debt

	VND		
	30 September 2026		
	Cost	Provision	Recoverable amount
Nam Anh Technology Construction Equipment Co., Ltd	376,437,600	376,437,600	-
Thien Kim Garment Co., Ltd	223,332,497	223,332,497	-
Other entities	879,898,705	879,898,705	-
TOTAL	<u>1,479,668,802</u>	<u>1,479,668,802</u>	<u>-</u>

10, INVENTORIES

	VND	
	30 September 2026	01 January 2026
Bac Chau Giang Project (i)	192,012,377,856	175,542,919,055
My Xuan B1 Social Housing Project (ii)	33,188,517,742	30,580,270,133
326 Nguyen An Ninh Building Project (iii)	17,887,179,505	17,507,179,505
Construction works (iv)	13,636,815,154	14,344,781,621
Others	6,639,804,770	6,248,738,371
TOTAL	<u>263,364,695,027</u>	<u>244,223,888,685</u>

(i) In progress of completion real estate of a commercial service and housing complex center in Bac Chau Giang Urban Area, Ha Nam Ward, Ninh Binh Province,

(ii) My Xuan B1 Social Housing Project in Phu My Ward, Ho Chi Minh City,

(iii) Office and apartment complex project at No, 326 Nguyen An Ninh Street, Tam Thang Ward, Ho Chi Minh City,

(iv) Costs of on-going construction works are cost of on-going construction projects,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

11, DEFERRED EXPENSES

	VND	
	30 September 2026	01 January 2026
Short-term	555,204,616	133,863,982
Tools and supplies	30,278,213	19,771,659
Others	524,926,403	114,092,323
Long-term	721,704,333	868,346,785
Tools and supplies	212,464,038	187,114,551
Repair costs	48,650,215	174,638,377
Others	460,590,080	506,593,857
TOTAL	1,276,908,949	1,002,210,767

12, STATUTORY OBLIGATIONS

	VND			
	01 January 2026	Increase in period	Decrease in period	30 September 2026
Payables				
Corporate income tax	25,681,052,873	7,604,944,941	(26,923,621,597)	6,362,376,217
Personal income tax	15,068,568	1,460,522,823	(1,426,170,801)	49,420,590
Value-added tax	357,463,201	3,627,578,633	(3,985,041,834)	-
Other taxes	-	2,383,339,576	(1,918,573,028)	464,766,548
TOTAL	26,053,584,642	15,076,385,973	(34,253,407,260)	6,876,563,355
Receivables				
Value-added tax deductible	1,292,361,255	4,699,165,832	(2,969,262,503)	3,022,264,584
Other taxes	1,022,538,525	-	(560,455,677)	462,082,848
TOTAL	2,314,899,780	4,699,165,832	(3,529,718,180)	3,484,347,432

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

13, TANGIBLE FIXED ASSETS

	<i>Buildings and structures</i>	<i>Machinery and equipment</i>	<i>Means of transportation</i>	<i>Office equipment</i>	<i>Others</i>	<i>Total</i>	<i>VND</i>
Cost:							
Beginning and ending balances	33,099,079,031	3,013,409,402	7,078,935,914	420,972,436	1,394,404,610	45,006,801,393	
<i>In which:</i>							
Fully depreciated	26,209,891,542	2,004,618,493	2,899,746,037	275,983,547	1,394,404,610	32,784,644,229	
Accumulated depreciation:							
01 January 2026	(27,528,457,839)	(2,843,659,043)	(4,581,374,367)	(280,642,127)	(1,364,967,106)	(36,599,100,482)	
Depreciation during the period	(533,015,470)	(71,925,327)	(574,617,807)	(24,887,223)	(29,437,504)	(1,233,883,331)	
30 September 2026	(28,061,473,309)	(2,915,584,370)	(5,155,992,174)	(305,529,350)	(1,394,404,610)	(37,832,983,813)	
Net carrying amount:							
01 January 2026	5,570,621,192	169,750,359	2,497,561,547	140,330,309	29,437,504	8,407,700,911	
30 September 2026	5,037,605,722	97,825,032	1,922,943,740	115,443,086	-	7,173,817,580	

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

14, INTANGIBLE FIXED ASSETS

	VND
	<i>Land use rights</i>
Cost:	
Beginning and ending balances	<u>51,268,597,454</u>
Accumulated amortisation:	
01 January 2026	(123,106,409)
Amortisation during the period	<u>(4,616,271)</u>
30 September 2026	<u>(127,722,680)</u>
Net carrying amount:	
01 January 2026	<u>51,145,491,045</u>
30 September 2026	<u>51,140,874,774</u>

15, INVESTMENT PROPERTIES

			VND
	<i>Development costs of My Xuan B1 Industrial Park</i>	<i>Commercial properties</i>	<i>Total</i>
Cost:			
Beginning and ending balances	<u>341,778,100,842</u>	<u>302,888,700</u>	<u>342,080,989,542</u>
Accumulated depreciation:			
01 January 2026	(133,330,479,262)	-	(133,330,479,262)
Depreciation during the period	<u>(5,379,785,875)</u>	<u>-</u>	<u>(5,379,785,875)</u>
30 September 2026	<u>(138,710,265,137)</u>	<u>-</u>	<u>(138,710,265,137)</u>
Net carrying amount:			
01 January 2026	<u>208,447,621,580</u>	<u>302,888,700</u>	<u>208,750,510,280</u>
30 September 2026	<u>203,067,835,705</u>	<u>302,888,700</u>	<u>203,370,724,405</u>

The operating revenues and expenses related to investment properties are presented in Notes 23,1 and 24,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

16, SHORT-TERM TRADE PAYABLES

	VND	
	30 September 2026	01 January 2026
Other parties	5,353,711,752	6,439,061,709
- Toc Tien Water Supply Co., Ltd	934,770,900	580,952,400
- Construction and Investment 492 JSC	740,838,200	719,628,200
- Duy Minh Construction and Trading Co., Ltd	-	431,590,012
- Others	3,678,102,652	4,706,891,097
Related parties (Note 29)	9,448,126,820	6,666,269,790
TOTAL	14,801,838,572	13,105,331,499

17, SHORT-TERM ADVANCE FROM CUSTOMERS

	VND	
	30 September 2026	01 January 2026
Project Management Board of Traffic Construction and Investment Ho Chi Minh City	15,754,027,600	15,754,027,600
Project Management Board of Investment and Traffic Construction Tay Ninh Province	10,188,939,000	15,226,814,000
Others (*)	11,263,494,080	14,333,756,369
TOTAL	37,206,460,680	45,314,597,969

(*) Ending balance from the advance from customers in accordance with the Sale & Purchase agreement of the Commercial service and Housing complex center in Bac Chau Giang Urban Area, Ha Nam Ward, Ninh Binh Province Project was VND 11,229,224,652,

18, ACCRUED EXPENSES

	VND	
	30 September 2026	01 January 2026
Maintenance costs	8,470,051,350	7,860,256,183
Construction costs	1,273,173,633	1,424,333,172
TOTAL	9,743,224,983	9,284,589,355

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

19, UNEARNED REVENUE

	VND	
	30 September 2026	01 January 2026
Short-term	23,178,119,361	20,222,612,476
Revenue received in advance for land lease and infrastructure usage at My Xuan Industrial Park	23,178,119,361	20,222,612,476
Long-term	605,605,280,379	622,116,540,724
Revenue received in advance for land lease and infrastructure usage at My Xuan Industrial Park	605,605,280,379	622,116,540,724
TOTAL	<u>628,783,399,740</u>	<u>642,339,153,200</u>

20, BONUS AND WELFARE FUND

	VND	
	30 September 2026	01 January 2026
Beginning balance	3,449,298,889	2,163,270,289
Appropriation of funds (Note 22, 1)	600,000,000	3,025,000,000
Utilization of funds	(832,871,552)	(1,738,971,400)
30 September 2026	<u>3,216,427,337</u>	<u>3,449,298,889</u>

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

21, 21,1	BANK LOAN Short-term loan				VND
		01 January 2026	Increase	Decrease	30 September 2026
	Loans from banks	15,329,003,763	31,770,801,532	(33,842,794,317)	13,257,010,978

The Company obtained the short -term loans from commercial banks to finance it working capital requirement, Details are as follows:

Lender	Ending balance VND	Maturity date	Interest rate (% p.a.)	Description of collateral
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ba Ria – Vung Tau Branch	13,257,010,978	From November 9, 2026, to January 18, 2027	From 8,0% to 8,4%	Deposit contract which valued at VND 80,000,000,000 (Note 5,2)
21,1 Long-term loan				
		01 January 2026	Increase	Decrease
Loans from banks	-	-	2,200,000,000	-
				2,200,000,000

Lender	Ending balance VND	Maturity date	Interest rate (% p.a.)	Description of collateral
Joint Stock Commercial Bank for Foreign Trade of Vietnam - East Saigon Branch	2,200,000,000	From December 10, 2027, to September 9, 2029	11,5%	Deposit contract valued at VND 20,000,000,000 (Note 5,2)

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

22, OWNERS' EQUITY**22.1 Increase and decrease in owners' equity**

	Share capital	Share premium	Undistributed earnings	VND TOTAL
Previous period				
Beginning balance	203,999,600,000	290,000	206,446,660,984	410,446,550,984
Net profit for the period	-	-	146,193,197,803	146,193,197,803
Dividends declared	-	-	(44,879,898,400)	(44,879,898,400)
Appropriation for bonus and welfare fund	-	-	(3,025,000,000)	(3,025,000,000)
30 September 2025	203,999,600,000	290,000	304,734,960,387	508,734,850,387
Current period				
Beginning balance	305,999,230,000	290,000	218,023,727,108	524,023,247,108
Net profit for the period	-	-	31,555,401,162	31,555,401,162
Dividends declared (*)	-	-	(91,799,769,000)	(91,799,769,000)
Appropriation for bonus and welfare fund	-	-	(600,000,000)	(600,000,000)
30 September 2026	305,999,230,000	290,000	157,179,359,270	463,178,879,270

(*) Pursuant to the Resolution of the Annual General Meeting of Shareholders No. 08/2026/NQ-ĐHĐCĐ dated April 22, 2026, the General Meeting of Shareholders approved a cash dividend payment for 2025 at a rate of 30% of the charter capital, as well as a dividend distribution plan for 2026 at a rate of 25% of the charter capital. Specifically:

- Dividends for 2025: On January 8, 2026, the Board of Directors approved Resolution No. 01/NQ-CT regarding the payment of an interim cash dividend for 2025 (second installment) to existing shareholders at a rate of 10% of the charter capital, equivalent to VND 30,599,923,000. On May 5, 2026, the Board of Directors approved Resolution No. 09/NQ-CT regarding the payment of the remaining cash dividend for 2025 to existing shareholders at a rate of 12% of the charter capital, equivalent to VND 36,719,907,600. (Additionally, during 2025, the Board of Directors had approved Resolution No. 10/NQ-CT dated September 19, 2025, regarding the payment of an interim cash dividend for 2025—first installment—to existing shareholders at a rate of 8% of the charter capital).

- Advance dividend payment for 2026: Resolution No. 15/NQ-CT regarding the first installment of the 2026 cash dividend for existing shareholders at a rate of 8% of the charter capital, equivalent to VND 24,479,938,400.

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

22, OWNERS' EQUITY (continued)

22,2 Capital transactions with shareholders and dividend distribution

VND

30 September 2026 30 September 2025

Contributed capital

Beginning and ending balances	305,999,230,000	305,999,230,000
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Dividends

Dividends declared and paid during the period	91,799,769,000	146,879,528,400
Dividends by cash	91,799,769,000	44,879,898,400
Dividends Stock		101,999,630,000
<i>Dividends paid during the period</i>	<i>67,420,810,600</i>	<i>60,988,536,000</i>

22,3 Shares

30 September 2026	01 January 2026
<i>Number of shares</i>	<i>Number of shares</i>

Authorized shares	30,599,923	30,599,923
Issued shares	30,599,923	30,599,923
<i>Ordinary shares</i>	<i>30,599,923</i>	<i>30,599,923</i>
Shares in circulation	30,599,923	30,599,923
<i>Ordinary shares</i>	<i>30,599,923</i>	<i>30,599,923</i>

The Company's shares were issued with a par value of VND 10,000/share, Shareholders holding common shares of the Company are entitled to receive dividends declared by the Company, Each common share represents one voting right, without limitation,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

22, OWNERS' EQUITY (continued)

22,4 Earnings per share

The Company uses the following information to calculate basic and diluted earnings per share:

	<i>VND</i>	
	<i>Current period</i>	<i>Previous period (restated)</i>
Net profit after corporate income tax attributable to common stockholders (VND)	31,555,401,162	146,193,197,803
Less: Bonus and welfare fund (*)	<u>-</u>	<u>(450,000,000)</u>
Net profit after corporate income tax attributable to ordinary shareholders (VND)	31,555,401,162	145,743,197,803
Weighted average of ordinary shares outstanding (**)	30,599,923	30,599,923
Basic earnings per share	1,031	4,763
Diluted earnings per share	1,031	4,763

(*) Net profit used to compute earnings per share for the accounting period ended 30 September 2025 as presented in the financial statements for the year 2025 was restated to reflect the actual allocation to bonus and welfare fund from 2025 retained earnings following the Resolution of the Annual General Meeting of Shareholders dated 22 April 2026,

In addition, net profit used to compute earnings per share for accounting period ended 30 September 2026 was not adjusted for the allocation to bonus and welfare fund from 2026 profit as the Resolution of the Annual General Meeting of Shareholders on such distribution of profit of the current year is not yet available,

(**) Weighted average of ordinary shares outstanding for the accounting period ended 30 September 2025 was restated to reflect the change in number of ordinary shares due to the issuance of shares to pay dividends from undistributed earnings,

There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of completion of these financial statements,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

23, REVENUES

23,1 Revenue from sale of goods and rendering of services

		VND
	Q3 2026	Q3 2025
Net revenue from lands and infrastructures business recognized overtime and related services	13,748,364,145	11,855,440,414
Net revenue from construction contracts	4,218,209,313	21,315,709,866
Net revenue from sale of goods and rendering of services	1,776,110,459	965,976,904
TOTAL	19,742,683,917	34,137,127,184

23,2 Finance income

		VND
	Q3 2026	Q3 2025
Bank and bond interest	10,930,047,493	8,825,173,263
Foreign exchange gains	(6,110,450)	23,659,486
TOTAL	10,923,937,043	8,848,832,749

24, COST OF GOODS SOLD AND SERVICES RENDERED

		VND
	Q3 2026	Q3 2025
Cost of lands and infrastructures subleased recognized overtime and related services	6,703,145,068	12,981,201,006
Cost of construction contracts	3,715,943,512	19,927,623,548
Cost of sale of goods and rendering of service	2,356,336,623	1,019,905,683
TOTAL	12,775,425,203	33,928,730,237

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

25, FINANCE EXPENSES

		VND
	Q3 2026	Q3 2025
Interest expenses	442,392,176	-
Unrealized foreign exchange loss	16,908,849	-
TOTAL	459,301,025	-

26, GENERAL AND ADMINISTRATIVE EXPENSES

		VND
	Q3 2026	Q3 2025
Labour costs	4,030,951,587	3,744,168,351
Depreciation	392,520,593	434,900,081
Expenses for external services	159,148,908	353,763,506
Others	1,259,859,677	1,482,938,825
TOTAL	5,842,480,765	6,015,770,763

27, PRODUCTION AND OPERATING COSTS

		VND
	Q3 2026	Q3 2025
Expenses for external services	6,581,150,383	15,090,313,627
Labour costs	6,245,922,368	6,789,517,618
Raw materials	312,925,790	6,436,632,652
Depreciation and amortisation (Note 13, 14 and 15)	2,205,999,488	2,193,599,904
Others	3,292,998,987	9,552,437,199
TOTAL	18,638,997,016	40,062,501,000

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

28, CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 20% of taxable income,

The tax returns filed by the Company are subject to examination by the tax authorities, As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim financial statements could change at a later date upon final determination by the tax authorities,

28,1 CIT expenses

	VND	
	Q3 2026	Q3 2025
Current tax expense	2,387,235,122	737,970,810
Deferred tax (income) expense	(41,384,131)	(42,222,630)
TOTAL	2,345,850,991	695,748,180

28,2 Current tax

The current CIT payable is based on taxable profit for the current period, The taxable income of the Company for the period differs from the profit as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible, The Company's liability for current tax is calculated using tax rates that have been enacted by the end of the period,

28,3 Deferred tax

The following are deferred tax asset recognised by the Company, and the movement thereon, during the current and previous period:

	VND			
	Interim statement of financial position		Interim income statement	
	Ending balance	Beginning balance	Q3 2026	Q3 2025
Accrual expenses	1,704,050,990	1,572,051,237	41,384,131	42,222,630
Others	88,126,878	88,126,878	-	-
Net deferred tax asset	1,792,177,868	1,660,178,115		
Net deferred tax credit (charged) to interim income statement			41,384,131	42,222,630

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

29, TRANSACTIONS with related PARTIES

List of related parties that have a controlling relationship with the Company during the period and other related parties that have transaction with the Company during the period and as at 30 September 2026 is as follows:

<i>Related parties</i>	<i>Relationship</i>
IDICO Corporation - JSC	Parent Company
Long An IDICO Construction Investment JSC	Affiliate
IDICO Infrastructure Development Investment JSC	Affiliate
Thu Thua Industrial Zone and Urban Development Joint Stock Company	The Company with the same key member
An Hoa Construction Inspection JSC	The Company with the same key member
Hayat Vietnam Group JSC	The Company with the same key member, and is a major shareholder
Vietnam Construction Development Investment Company Limited	Major shareholder (to 25 June 2025)
Lesco Resort Company Limited	Subsidiary of a major shareholder
Mr Dang Chinh Trung	Chairman
Mr Le Thanh Tung	Member of Board of Directors ("BOD") cum Director
Mr Pham Ngoc Dung	Member of BOD
Mr Vu Anh Tuan	Member of BOD cum Deputy Director
Ms Lam Thi Phuong Trang	Deputy Director (appointed on 1 April 2025)
Mr Vo Tan Dung	Member of BOD (resigned on 26 September 2025)
Mr Nguyen Vu Hung	Member of BOD (appointed on 26 September 2025)
Ms Tran Ngoc Sang	Head of Board of Supervisor ("BOS")
Mr Mai Quoc Chinh	Member of BOS
Mr Nguyen Van Thau	Member of BOS
Ms Nguyen Thi Hong Hanh	Chief Accountant

Significant transactions with related parties for the period were as follows:

<i>Related parties</i>	<i>Transactions</i>	<i>Quý 3-2026</i>	<i>Quý 3-2025</i>
<i>VND</i>			
IDICO Corporation - JSC	Dividends paid	-	-
	Dividends declared	12,484,800,000	12,484,800,000
Hayat Vietnam Group JSC	Dividends paid	-	-
	Dividends declared	5,610,556,800	5,610,556,800

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

29, TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties for the period were as follows: (continued)

<i>Related parties</i>	<i>Transactions</i>	<i>VND</i>	
		<i>Quý 3-2026</i>	<i>Quý 3-2025</i>
An Hoa Construction Inspection JSC	Purchase of construction services	7,951,622,385	4,772,488,021
	Bonds interests	-	1,109,041,096
	Dividends paid	-	-
	Dividends declared	275,524,000	171,524,000
	Purchase of construction materials	-	699,343,518
	Payment on behalf	119,256,191	36,073,292
	Rendering of other services	68,058,337	54,185,023
Thu Thua Industrial Zone and Urban Development Joint Stock Company	Rendering of construction services	341,925,054	7,679,982,787
	Bond interests	3,654,794,520	934,246,576
	Purchase of construction materials	2,141,080,607	2,674,889,674
	Rendering of other services	234,867,930	62,761,537
Lesco Resort Company Limited	Dividends paid	-	-
	Dividends declared	45,600,000	45,600,000

Terms and conditions of transactions with related parties

The rental and services sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions,

Transactions with related parties during the period were approved by the Company's Board of Directors in accordance with Resolution No, 02A/NQ-CT dated 19 January 2026 and other relevant Resolutions and Decisions,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

29, TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at the interim statement of financial position dates were as follows:

		VND	
Related parties	Transactions	30 September 2026	01 January 2026
Investments (Note 5)			
Thu Thua Industrial Zone and Urban Development Joint Stock Company	Bonds	151,386,301,370	152,283,561,644
An Hoa Construction Inspection JSC	Bonds	-	30,036,164,384
IDICO-IDI	Held-for-trading securities	10,676,000,000	10,676,000,000
		162,062,301,370	192,995,726,028
Short-term trade receivables (Note 6)			
An Hoa Construction Inspection JSC	Rendering of services	1,857,029,648	2,452,784,648
Thu Thua Industrial Zone and Urban Development Joint Stock Company	Rendering of services	819,437,059	5,916,434,340
		2,676,466,707	8,369,218,988
Short-term advance to suppliers (Note 7)			
An Hoa Construction Inspection JSC	Rendering of services	40,511,673,572	16,347,021,783
Other short-term receivables (Note 8)			
An Hoa Construction Inspection JSC	Payment on behalf	5,379,658,473	6,460,291,934
Short-term trade payables (Note 16)			
An Hoa Construction Inspection JSC	Purchase of services	7,110,356,722	3,978,287,958
Thu Thua Industrial Zone and Urban Development Joint Stock Company	Purchase of materials	2,337,770,098	2,687,981,832
		9,448,126,820	6,666,269,790

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

29, TRANSACTIONS WITH RELATED PARTIES (continued)

Transactions with other related parties

Remuneration of members of the Board of Directors and Management during the period:

		VND	
		Quý 3-2026	Quý 3-2025
Remuneration of Board of Directors			
Mr Dang Chinh Trung	Chairman	34,000,000	67,000,000
Mr Pham Ngoc Dung	Member	122,409,091	46,000,000
Mr Nguyen Vu Hung (appointed on 26 September 2025)	Member	19,000,000	-
Mr Le Thanh Tung	Member	16,000,000	16,000,000
Mr Vu Anh Tuan	Member	16,000,000	16,000,000
Mr Vo Tan Dung (resigned on 26 September 2025)	Member	-	29,000,000
TOTAL		207,409,091	174,000,000
Remuneration of members of Management			
Mr Le Thanh Tung	Director	147,790,800	168,790,800
Mr Vu Anh Tuan	Deputy Director	146,495,345	167,790,800
Ms Lam Thi Phuong Trang (appointed on 1 April 2025)	Deputy Director	125,909,091	158,000,000
Ms Nguyen Thi Hong Hanh	Chief Accountant	118,000,000	147,212,000
Mr Pham Ngoc Dung (resigned on 1 September 2025)	Deputy Director	-	119,000,000
TOTAL		538,195,236	760,793,600

Salary and operating expenses of Board of Supervision during the period:

		VND	
		Quý 3-2026	Quý 3-2025
Salary and operating expenses of Board of Supervision		42,000,000	60,000,000

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

30, SEGMENT INFORMATION

The primary segment reporting format is determined to be business segments as the Company's risks and rates of return are affected predominantly by differences in the products and services produced, Secondary information is reported geographically, The operating businesses are organised and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets,

Transfer prices between business segments are set on an arm's length basis in a manner similar to transactions with third parties, Segment revenue, segment expense and segment result include transfers between business segments, Those transfers are eliminated in preparation of the interim financial statements,

The operating results of the segments are managed separately for the purposes of decision making, resource allocation and performance evaluation, The performance of the segments is assessed on the basis of profit or loss, which in some respects, as shown in the table below, is measured differently from the operating results in the interim income statement, Financing, including finance income and expenses; and corporate income taxes are managed centrally at the Company level rather than allocated to the segments,

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

31, COMMITMENTS AND CONTINGENCIES

Operating lease commitment

The Company leases assets under operating lease arrangements. The minimum lease commitment as at the interim balance sheet dates under the operating lease agreements are as follows:

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Less than 1 year	1,693,359,218	1,712,867,662
From 1 – 5 years	8,466,796,088	8,564,338,308
More than 5 years	26,816,036,567	27,662,812,733
TOTAL	<u>36,976,191,873</u>	<u>37,940,018,703</u>

32, RECLASSIFICATION OF THE CORRESPONDING FIGURES IN ACCORDANCE WITH REQUIREMENTS OF CIRCULAR 99

Certain corresponding figures in the financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption (*Note 3, 1*) for the current period's interim financial statements. The details are as follows

	VND		
	<i>Beginning balance (as previously stated)</i>	<i>Restated</i>	<i>Beginning balance (as restated)</i>
INTERIM STATEMENT OF FINANCIAL POSITION			
Cash equivalents	55,000,000,000	462,219,178	55,462,219,178
Held-to-maturity investments	486,000,000,000	12,654,235,620	498,654,235,620
Other short-term receivables	41,403,966,822	(13,116,454,798)	28,287,512,024
Inventories	189,896,915,074	54,326,973,611	244,223,888,685
Construction in progress	54,811,518,429	(54,326,973,611)	484,544,818
Investment properties - Cost	463,719,527,130	(121,638,537,588)	342,080,989,542
Investment properties - Accumulated depreciation	(254,969,016,850)	121,638,537,588	(133,330,479,262)
Dividends and profits payables	-	1,250,073,564	1,250,073,564
Other short-term payables	1,782,247,019	(1,250,073,564)	532,173,455

NOTES TO THE INTERIM FINANCIAL STATEMENT (continued)

As at 30 September 2026 and for the period ended on the same date

33, EVENTS AFTER THE INTERIM BALANCE SHEET DATE

There is no significant matter or circumstance that has arisen since the interim balance sheet date that requires adjustment or disclosure in the accompanying interim financial statements of the Company,

Approved, 19 October 2026

PREPARER

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVES



Nguyen Thi Luu



Nguyen Thi Hong Hanh



Le Thanh Tung