IDICO CORPORATION
IDICO INVESTMENT CONSULTING JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAMNAM
Independence - Freedom - Happiness

Number: 253/CT-INC

Ho Chi Minh City, August 14, 2026

Regarding the periodic disclosure of financial statements.

To: **Hanoi Stock Exchange.**

Pursuant to the provisions of Clause 2, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure on the securities market, IDICO Investment Consultancy Joint Stock Company hereby discloses its reviewed financial statements for the first six months of 2026 to the Hanoi Stock Exchange as follows:

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

- Stock ticker: **INC**
- Head office address: 100 Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City .
- Phone: 0283 8995588
- Email: headoffice@idico-incon.com.vn Website: https://idico-incon.com.vn

2. Content of the published information:

- Reviewed financial statements for the first six months of 2026:

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

☐ Consolidated financial statements (including subsidiaries);

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

- Cases requiring explanation of the cause:

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

☐ Yes ☒ No

Explanatory document in case of a checkmark:

☐ Yes ☒ No

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

☐ Yes ☒ No

Explanatory document in case of a checkmark:

☐ Yes ☒ No

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

☒ Yes ☐ No

Explanatory document in case of a checkmark:

☒ Yes ☐ No

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

☐ Yes ☒ No

Explanatory document in case of a checkmark:

☐ Yes ☒ No

This information was published on the Company's website on August 14, 2026 at the following link: ***https://idico-incon.com.vn***

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

***Recipient*:**
- As above;
- Save HR.

AUTHORIZED PERSON FOR DISCLOSURE
CHIEF ACCOUNTANT

M.S.D.N: 03048436... C.T.C.P
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ IDICO
THÀNH PHỐ HỒ CHÍ MINH

Lai Van Hoan

IDICO Investment Consultancy Joint Stock Company

Interim financial statements

For the six-month period ended 30 June 2026

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CONTENTS

IDICO Investment Consultancy Joint Stock Company

GENERAL INFORMATION

THE COMPANY

IDICO Investment Consultancy 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. 0304843611 issued by the Department of Planning and Investment (currently as the Department of Finance) of Ho Chi Minh City on 31 January 2007, and as amended ERCs.

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

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

The current principal activities of the Company are to provide consulting services, design, planning, topographic and geological surveying, and construction supervision.

The Company's head office is located at No. 100 Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

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

Mr Nguyen Danh Thai	Chairman	appointed on 22 April 2026
Mr Hoang Tuan Anh	Chairman	resigned on 22 April 2026
Mr Nguyen Ngoc Khanh	Member	
Mr Huynh Anh Tuan	Independent member	

BOARD OF SUPERVISION

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

Mr Bui Khac Hai	Head	appointed on 22 April 2026
Mr Vu Tuan Anh	Head	resigned on 22 April 2026
Ms Doan Anh Thu	Member	appointed on 22 April 2026
Mr Bui The Cong	Member	
Ms Vu Thi Thuy Phuong	Member	resigned on 22 April 2026

MANAGEMENT

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

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

LEGAL REPRESENTATIVE

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

AUDITORS

The auditor of the Company is Ernst & Young Vietnam Limited.

REPORT OF THE MANAGEMENT

The management of IDICO Investment Consultancy Joint Stock Company ("the Company") present this report and the interim financial statements of the Company for the six-month period ended 30 June 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 in 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 June 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, 12 August 2026

LEGAL REPRESENTATIVE

M.S.D.N: 0304843611
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ IDICO
T.P HỒ CHÍ MINH

Nguyen Ngoc Khanh
Director

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Website (VN): ey.com/vi_vn

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Reference: 13689494/E-69452636-LR

REPORT ON REVIEW OF THE INTERIM FINANCIAL STATEMENTS

To: The Shareholders of IDICO Investment Consultancy Joint Stock Company

We have reviewed the accompanying interim financial statements of IDICO Investment Consultancy Joint Stock Company ("the Company") as prepared on 12 August 2026 and set out on pages 5 to 32 which comprise the interim statement of financial position as at 30 June 2026, and the interim income statement, and the interim cash flow statement for the six-month period then ended and the notes thereto.

Management's responsibility

The Company's management is responsible for the preparation and true and fair presentation of these interim financial statements 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, and for such internal control as the management determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of the Company as at 30 June 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.

Ho Chi Minh City, Vietnam

12 August 2026

Ernst & Young Vietnam Limited

Nguyen Thi Nhu Quynh
Deputy General Director
Audit Practicing Registration Certificate
No: 3040-2024-004-1

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A. CURRENT ASSETS	**100**		**28,543,551,186**	**41,202,386,850**
I. Cash and cash equivalents	***110***	***4***	***2,172,507,330***	***18,152,479,298***
1. Cash	111		672,507,330	13,252,479,298
2. Cash equivalents	112		1,500,000,000	4,900,000,000
II. Current investment	***120***	***5***	***3,287,123,290***	***-***
1. Held-to-maturity investment	123		3,287,123,290	-
III. Current receivables	***130***		***13,137,514,757***	***10,281,928,737***
1. Short-term trade receivables	131	6	12,976,246,073	10,132,834,937
2. Short-term advances to suppliers	132	7	341,750,000	553,000,000
3. Other short-term receivables	135	8	629,926,456	406,501,572
4. Provision for short-term doubtful receivables	136	9	(810,407,772)	(810,407,772)
IV. Inventories	***140***	***10***	***9,940,042,172***	***12,740,001,540***
1. Inventories	141		10,554,640,185	13,242,211,260
2. Provision for diminution in value of inventories	142		(614,598,013)	(502,209,720)
V. Other current asset	***160***		***6,363,637***	***27,977,275***
1. Short-term deferred expenses	161		6,363,637	27,977,275
B. NON-CURRENT ASSETS	**200**		**17,434,967,856**	**5,657,254,013**
I. Fixed assets	***220***		***5,393,924,106***	***5,593,822,763***
1. Tangible fixed assets	221	11	3,004,870,106	3,204,768,763
Cost	222		8,565,340,145	8,565,340,145
Accumulated depreciation	223		(5,560,470,039)	(5,360,571,382)
2. Intangible fixed assets	227	12	2,389,054,000	2,389,054,000
Cost	228		4,865,783,400	4,865,783,400
Accumulated amortisation	229		(2,476,729,400)	(2,476,729,400)
II. Non-current investment	***260***		***12,000,000,000***	***-***
1. Investment in other entity	263	13	12,000,000,000	-
III. Other non-current asset	***270***		***41,043,750***	***63,431,250***
1. Long-term deferred expenses	271		41,043,750	63,431,250
TOTAL ASSETS (280 = 100 + 200)	**280**		**45,978,519,042**	**46,859,640,863**

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITY	**300**		**9,049,534,375**	**10,643,980,685**
I. Current liabilities	***310***		***9,049,534,375***	***10,643,980,685***
1. Short-term trade payables	311	14	562,893,769	1,095,368,248
2. Short-term advances from customers	312	15	4,605,402,518	4,934,515,887
3. Dividends and profits payables	313	16	253,974,587	1,753,974,587
4. Statutory obligations	314	17	821,871,676	685,722,664
5. Payables to employees	315		1,516,315,000	1,426,365,000
6. Short-term accrued expenses	316	18	537,140,184	374,771,658
7. Other short-term payables	320		201,309,291	202,635,291
8. Bonus and welfare fund	323	19	550,627,350	170,627,350
D. OWNERS' EQUITY	**400**		**36,928,984,667**	**36,215,660,178**
1. Owner's contributed capital	411	20.1	32,000,000,000	32,000,000,000
- *Ordinary shares with voting rights*	*411a*		*32,000,000,000*	*32,000,000,000*
2. Share premium	412		48,050,000	48,050,000
3. Undistributed earnings	420		4,880,934,667	4,167,610,178
- *Undistributed earnings by the end of prior period*	*420a*		*3,787,610,178*	*2,717,584,789*
- *Undistributed earnings of current period*	*420b*		*1,093,324,489*	*1,450,025,389*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**45,978,519,042**	**46,859,640,863**

Approved, 12 August 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVES
Pham Thi Loan	*Lai Van Hoan*	*Nguyen Ngoc Khanh*

M.S.D.N: 0304843 C.T.C.P
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ IDICO
THÀNH PHỐ HỒ CHÍ MINH

INTERIM INCOME STATEMENT

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue from rendering of services	**01**	**21**	**13,909,436,555**	**12,538,295,129**
2. Deductions	**02**	**21**	**-**	**-**
3. Net revenue from rendering of services (10 = 01 - 02)	**10**	**21**	**13,909,436,555**	**12,538,295,129**
4. Cost of services rendered	**11**	**22**	**10,154,894,913**	**9,269,151,214**
5. Gross profit from rendering of services (20 = 10 - 11)	**20**		**3,754,541,642**	**3,269,143,915**
6. Finance income	**22**	**23**	**399,964,509**	**81,481,341**
7. General and administrative expenses	**26**	**24**	**2,738,836,953**	**2,173,289,485**
8. Operating profit (30 = 20 + 22 - 26)	**30**		**1,415,669,198**	**1,177,335,771**
9. Other income	**31**		**24,625,000**	**-**
10. Other profit	**40**		**24,625,000**	**-**
11. Accounting profit before tax (50 = 30 + 40)	**50**		**1,440,294,198**	**1,177,335,771**
12. Current corporate income tax expense	**51**	**26.1**	**346,969,709**	**364,340,458**
13. Net profit after corporate income tax (60 = 50 - 51)	**60**		**1,093,324,489**	**812,995,313**
14. Basic earnings per share	**70**	**20.3**	**342**	**311**
15. Diluted earnings per share	**71**	**20.3**	**342**	**311**

Approved, 12 August 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVES
Pham Thi Loan	*Lai Van Hoan*	*Nguyen Ngoc Khanh*

M.S.D.N: 0304843... CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ IDICO THÀNH PHỐ HỒ CHÍ MINH

INTERIM CASH FLOW STATEMENT

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Accounting profit before tax	**01**		**1,440,294,198**	**1,177,335,771**
2. Adjustments for:				
- Depreciation and amortisation	02	11, 12	199,898,657	184,967,766
- Provisions	03		112,388,293	279,948,205
- Profit from investing activities	05		(399,964,509)	(81,481,341)
3. Operating profit before changes in working capital	**08**		**1,352,616,639**	**1,560,770,401**
- Increase, decrease in receivables	09		(2,618,729,136)	2,036,318,479
- Decrease in inventories	10		2,687,571,075	1,024,273,353
- Decrease, increase in payables	11		(581,064,801)	833,429,755
- Decrease, increase in deferred expenses	12		44,001,138	(112,477,842)
- Corporate income tax paid	15	17	(240,351,218)	(496,243,291)
Net cash flows from operating activities	**20**		**644,043,697**	**4,846,070,855**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase of fixed assets	21		-	(61,618,500)
2. Payments for bank deposits	23		(3,200,000,000)	-
3. Payment for investments in other entity	25		(12,000,000,000)	-
4. Interest received	27		75,984,335	81,481,341
Net cash flows from investing activities	**30**		**(15,124,015,665)**	**19,862,841**
III. CASH FLOWS FROM FINANCING ACTIVITY				
1. Dividends paid	36		(1,500,000,000)	(1,972,385,000)
Net cash flows financing activity	**40**		**(1,500,000,000)**	**(1,972,385,000)**

INTERIM CASH FLOW STATEMENT (continued)

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
Net cash flows for the period (50 = 20 + 30 + 40)	**50**		**(15,979,971,968)**	**2,893,548,696**
Cash and cash equivalents at beginning of period	**60**		**18,152,479,298**	**4,103,065,515**
Cash and cash equivalents at end of period (70 = 50 + 60)	**70**	**4**	**2,172,507,330**	**6,996,614,211**

Approved, 12 August 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVES
Pham Thi Loan	*Lai Van Hoan*	*Nguyen Ngoc Khanh*

M.S.D.N: 0304843711 - C.T.C.P
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ IDICO
THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE INTERIM FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended

1. CORPORATE INFORMATION

IDICO Investment Consultancy 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. 0304843611 issued by the Department of Planning and Investment (currently as the Department of Finance) of Ho Chi Minh city on 31 January 2007, and as amended ERCs.

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

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

The current principal activities of the Company are to provide consulting services, design, planning, topographic and geological surveying, and construction supervision.

The Company's normal course of business cycle is 12 months.

The Company's head office is located at No. 100 Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 June 2026 was 49 (31 December 2025: 50).

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 the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-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 interim financial position and interim results of operations and 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 Voucher 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 six-month period ended 30 June 2026.

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 consolidated financial statements for the current period, as disclosed in Note 28.

3.2 Cash and cash equivalents

Cash comprises cash on hand and cash in banks. Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less 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 Inventory

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion (including raw materials, direct labor 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	-	Cost of purchase on a weighted average basis
Work-in process	-	Cost of work-in process 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 recognied in the cost of goods sold 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.4 Receivables

Receivables are presented in the interim statement of financial position at the carrying amounts due from customers and other debtors, after deducting the 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 are writen 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.

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 interim 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 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises 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 interim 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 the land use rights is assessed based on the duration of the land use rights. Accordingly, land use rights with a definite term are leased land use rights and are allocated to the interim income statement over the lease term, while land use rights with an indefinite term are not allocated.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.7 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:

Buildings and structures	25 years
Machinery and equipment	5 - 12 years
Means of transportation	8 years
Equipment	3 -6 years

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.

3.8 Investments

Investments in other entities

Investments in other entities are stated at their acquisition costs.

Held-to-maturity investments

Held-to-maturity investments are stated at costs.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the balance sheet date.

Increases or decreases to the provision balance are recorded as finance expense in the interim income statement.

3.9 Payables

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers under executed economic contracts and amounts payable to main and subcontractors for construction and installation works .

3.10 Accurals

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.

3.11 Provisions

General

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result 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.

When the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as an asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the interim income statement net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pretax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance expense.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 Share 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.

3.13 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 of authority/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 fund which is appropriated from its 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.

3.14 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 returns. The following specific recognition criteria must also be met before revenue is recognised:

Rendering of services

Revenue from rendering of services is recognised when the services are rendered and is accpeted by customers.

Interest income

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

3.15 Selling expenses

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

3.16 General and administrative expenses

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 *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 balance sheet date.

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 deferred 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 balance sheet date 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; and
- in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

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 each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each balance sheet date 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 the balance sheet date.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 *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.

3.18 *Earnings per share*

Basic earnings per share amounts are calculated by dividing net profit after tax for the year 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 (after adjusting for interest on the convertible preference shares) 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.

3.19 *Related parties*

Parties are considered to be related parties of the Company if one party has the ability to control the other party 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 individual, including close members of their families.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

4. CASH AND CASH EQUIVALENTS

VND

	Ending balance	*Beginning balance*
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	70,598,670	44,809,007
Cash at banks	601,908,660	13,207,670,291
- *Orient Commercial Joint Stock Bank – Head Office*	*597,423,436*	*13,186,560,677*
- *Other bank*	*4,485,224*	*21,109,614*
Cash equivalents *(*)*	1,500,000,000	4,900,000,000
TOTAL	**2,172,507,330**	**18,152,479,298**

(*) 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. HELD-TO-MATURITY INVESTMENT

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.

6. SHORT-TERM TRADE RECEIVABLES

VND

	Ending balance	*Beginning balance*
Due from other parties	7,318,443,909	8,617,784,520
- *Binh Tien Investment and Tourism Joint Stock Company*	*3,928,195,047*	*4,128,195,047*
- *Dong Thuan Investment Joint Stock Company*	-	*1,113,471,034*
- *Others*	*3,390,248,862*	*3,376,118,439*
Due from related parties *(Note 27)*	5,657,802,164	1,515,050,417
TOTAL	**12,976,246,073**	**10,132,834,937**
Provision for doubtful receivables *(Note 9)*	(203,338,200)	(203,338,200)
NET	**12,772,907,873**	**9,929,496,737**

7. SHORT-TERM ADVANCE TO SUPPLIERS

VND

	Ending balance	*Beginning balance*
Advances to other parties	341,750,000	503,000,000
- *Dinh Thi Lien*	*220,000,000*	*220,000,000*
- *Long Khang Consulting Construction Joint Stock Company*	-	*255,000,000*
- *Others*	*121,750,000*	*28,000,000*
Advances to related parties *(Note 27)*	-	*50,000,000*
TOTAL	**341,750,000**	**553,000,000**
Provision for doubtful receivables *(Note 9)*	(248,000,000)	(248,000,000)
NET	**93,750,000**	**305,000,000**

8. OTHER SHORT-TERM RECEIVABLES

VND

	Ending balance	*Beginning balance*
Profit distributed	236,856,884	-
Advances	34,000,000	47,432,000
Others	359,069,572	359,069,572
TOTAL	**629,926,456**	**406,501,572**
Provision for doubtful receivables *(Note 9)*	(359,069,572)	(359,069,572)
NET	**270,856,884**	**47,432,000**

9. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

9.1 Details of the increase and decrease in the provision for doubtful short-term receivables during the period

VND

	Current period	*Previous period*
Beginning balance	810,407,772	1,032,669,287
Add: Provision made during the period	-	48,577,000
Less: Reversal of provision during the period	-	(270,838,515)
Ending balance	810,407,772	810,407,772

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

9. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES (continued)

9.2 *Overdue debt*

VND

	Ending balance			*Beginning balance*		
	Cost	*Provision*	*Recoverable value*	*Cost*	*Provision*	*Recoverable value*
Nguyen Truc Nghia	261,148,157	(261,148,157)	-	261,148,157	(261,148,157)	-
Dinh Thi Lien	220,000,000	(220,000,000)	-	220,000,000	(220,000,000)	-
People's Police University	375,157,610	(50,061,200)	325,096,410	60,607,000	(50,061,200)	10,545,800
Viet Thuan Phat Investment JSC	104,700,000	(104,700,000)	-	104,700,000	(104,700,000)	-
Nguyen Phi Hung	97,921,415	(97,921,415)	-	97,921,415	(97,921,415)	-
Drilling Technology Geology and Construction JSC	28,000,000	(28,000,000)	-	28,000,000	(28,000,000)	-
Mechanized Construction and Installation No 9 JSC	20,266,000	(20,266,000)	-	20,266,000	(20,266,000)	-
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, Lam Dong Province	9,016,000	(9,016,000)	-	9,016,000	(9,016,000)	-
TOTAL	**1,135,504,182**	**(810,407,772)**	**325,096,410**	**820,953,572**	**(810,407,772)**	**10,545,800**

10. INVENTORIES

VND

	Ending balance	*Beginning balance*
Raw materials	7,477,400	6,674,500
Work in progress	10,547,162,785	13,235,536,760
TOTAL	**10,554,640,185**	**13,242,211,260**
Provision for diminution in value of inventories	(614,598,013)	(502,209,720)
NET	**9,940,042,172**	**12,740,001,540**

11. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Others*	*Total*
Cost:					
Beginning and ending balance	4,927,824,662	636,632,868	2,529,416,700	471,465,915	8,565,340,145
In which:					
Fully depreciated	-	*516,632,868*	*1,445,581,609*	*341,820,461*	*2,304,034,938*
Accumulated depreciation:					
Beginning balance	1,921,842,972	600,632,868	2,461,681,608	376,413,934	5,360,571,382
Depreciation for the period	98,556,000	12,000,000	67,735,091	21,607,566	199,898,657
Ending balance	2,020,398,972	612,632,868	2,529,416,700	398,021,499	5,560,470,039
Net carrying amount:					
Beginning balance	3,005,981,690	36,000,000	67,735,091	95,051,982	3,204,768,763
Ending balance	2,907,425,690	24,000,000	-	73,444,416	3,004,870,106

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

12. INTANGIBLE FIXED ASSETS

	Land use rights	*Software*	*Others*	*VND* *Total*
Cost:				
Beginning and ending balance	2,389,054,000	476,729,400	2,000,000,000	4,865,783,400
In which:				
Fully amortised	-	*476,729,400*	*2,000,000,000*	*2,476,729,400*
Accumulated amortisation:				
Beginning and ending balance	-	476,729,400	2,000,000,000	2,476,729,400
Net carrying amount:				
Beginning and ending balance	2,389,054,000	-	-	2,389,054,000

13. INVESTMENTS IN OTHER ENTITY

The ending balance represents for capital contribution under the Business Cooperation Contract No 01/HĐBCC/2026 between IDICO Investment Consultancy Joint Stock Company and IDICO Urban and Industrial Zone Development One Member Limited Liability Company for Operation and Commercial exploitation of Factory Buildings CN4 and CN5 under the IDICO – Nhon Trach 1 Service Factory Project (Phase 2). The Company's capital contribution represents 13.45% of the total project investment capital and earns the profit based on its capital contribution ratio.

14. SHORT-TERM TRADE PAYABLES

VND

	Ending balance	*Beginning balance*
Long Khang Consulting Construction Joint Stock Company	204,000,000	-
Tuan Phat General Construction Joint Stock Company	96,507,720	-
Ori Architecture Company Limited	-	505,440,000
Quynh Lam Construction Investment Consulting Company Limited	-	277,862,400
Others	262,386,049	312,065,848
TOTAL	**562,893,769**	**1,095,368,248**

15. SHORT-TERM ADVANCE FROM CUSTOMERS

VND

	Ending balance	*Beginning balance*
Other parties	2,119,044,059	1,626,388,131
- *Trung Nam Construction Investment Corporation*	*675,992,000*	*675,992,000*
- *HD Industrial Zone Development Investment Joint Stock Company*	*594,000,000*	-
- *Others*	*849,052,059*	*950,396,131*
Related parties *(Note 27)*	2,486,358,459	3,308,127,756
TOTAL	**4,605,402,518**	**4,934,515,887**

16. DIVIDENDS AND PROFITS PAYABLES

VND

Profit of the year	*Payment due*	*Ending balance*	*Beginning balance*
2024	31 December 2026	-	1,500,000,000
2023	31 December 2026	41,990,000	41,990,000
2022	31 December 2026	114,356,250	114,356,250
2021 and prior years	31 December 2026	97,628,337	97,628,337
TỔNG CỘNG		**253,974,587**	**1,753,974,587**

17. STATUTORY OBLIGATIONS

VND

	Beginning balance	*Increase*	*Decrease*	*Ending balance*
Value added tax	521,565,161	980,413,646	(931,716,125)	570,262,682
Corporate income tax	113,097,503	346,969,709	(240,351,218)	219,715,994
Personal income tax	51,060,000	142,124,213	(161,291,213)	31,893,000
TOTAL	**685,722,664**	**1,469,507,568**	**(1,333,358,556)**	**821,871,676**

18. SHORT-TERM ACCRUED EXPENSES

VND

	Ending balance	*Beginning balance*
External services	525,000,000	300,000,000
Others	12,140,184	74,771,658
TOTAL	**537,140,184**	**374,771,658**

19. BONUS AND WELFARE FUND

VND

	Current period	*Previous period*
Beginning balance	170,627,350	170,627,350
Appropriation of funds *(Note 20.1)*	380,000,000	-
Ending balance	**550,627,350**	**170,627,350**

20. OWNERS' EQUITY

20.1 Increase and decrease in owners' capital

VND

	Owner's contributed charter capital	*Share premium*	*Undistributed earnings*	*Total*
Previous period				
Beginning balance	20,000,000,000	248,050,000	2,717,584,789	22,965,634,789
Net profit for the period	-	-	812,995,313	812,995,313
Ending balance	20,000,000,000	248,050,000	3,530,580,102	23,778,630,102
Current period				
Beginning balance	32,000,000,000	48,050,000	4,167,610,178	36,215,660,178
Net profit for the period	-	-	1,093,324,489	1,093,324,489
Appropriation for bonus and welfare fund	-	-	(380,000,000)	(380,000,000)
Ending balance	32,000,000,000	48,050,000	4,880,934,667	36,928,984,667

20.2 Ordinary shares

	Number of shares	
	Ending balance (shares)	*Beginning balance (shares)*
Authorised shares to be issued	3,200,000	3,200,000
Shares were issued and fully paid		
Ordinary shares	*3,200,000*	*3,200,000*
Shares in circulation		
Ordinary shares	*3,200,000*	*3,200,000*

The company's shares have been issued with a par value of 10,000 VND per share. Shareholders holding the company's common shares are entitled to dividends declared by the company. Each common share carries one unrestricted voting right.

20. OWNERS' EQUITY (continued)

20.3 Earnings per share

The company uses the following information to calculate basic and diluted earnings per share.

	Current period	*Previous period (restated)*
Net profit after corporate income tax attributable to common shareholders *(VND)*	1,093,324,489	812,995,313
Less: Bonus and welfare fund (*)	-	(190,000,000)
Net profit after corporate income tax attributable to ordinary shareholders *(VND)* **after adjusting deductible factors**	**1,093,324,489**	**622,995,313**
Weighted average number of common shares outstanding (shares)	3,200,000	2,000,000
Basic earnings *(VND)*	342	311
Diluted earnings *(VND)*	342	311

(*) Net profit used to compute earnings per share for the six-month period ended 30 June 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 the six-month period ended 30 June 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.

21. NET REVENUE FROM RENDERING OF SERVICES

VND

	Current period	*Previous period*
Net revenue from rendering of services	13,909,436,555	12,538,295,129
In which:		
Net revenue from related parties (Note 27)	*10,013,622,141*	*8,076,864,921*
Net revenue from other parties	*3,895,814,414*	*4,461,430,208*

22. COST OF SERVICES RENDERED

VND

	Current period	*Previous period*
Cost of services rendered	10,154,894,913	9,269,151,214

23. FINANCE INCOME

	Current period	*VND* *Previous period*
Profit distributed	236,856,884	-
Interest income	163,107,625	81,481,341
TOTAL	**399,964,509**	**81,481,341**

24. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	*VND* *Previous period*
Labour costs	1,979,432,000	1,690,152,000
Depreciation	199,898,657	184,967,766
Others	559,506,296	298,169,719
TOTAL	**2,738,836,953**	**2,173,289,485**

25. PRODUCTION AND OPERATING COSTS

	Current period	*VND* *Previous period*
Labour costs	10,871,981,040	9,624,090,560
External services	977,896,980	1,097,938,554
Depreciation and amortisation *(Notes 11 and 12)*	199,898,657	184,967,766
Raw materials	172,060,600	237,274,100
Others	671,894,589	298,169,719
TOTAL	**12,893,731,866**	**11,442,440,699**

26. CORPORATE INCOME TAX

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

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.

26.1 *CIT expense*

		VND
	Current period	*Previous period*
Current tax expense	346,969,709	364,340,458

A reconciliation between CIT expense and the accounting profit before tax multiplied by CIT rate is presented below:

		VND
	Current period	*Previous period*
Accounting profit before tax	**1,440,294,198**	**1,177,335,771**
At CIT rate of 20% applicable to the Company	288,058,840	235,467,154
Adjustment:		
Non-deductible expenses	58,910,869	128,873,304
CIT expense	**346,969,709**	**364,340,458**

26.2 *Current CIT*

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 accounting profit before tax 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 interim balance sheet date.

27. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have transactions with the Company during the period and as at 30 June 2026 is as follows:

Related party	*Relationship*
IDICO Corporation - JSC	Major Shareholder
IDICO Infrastructure Development Investment JSC	Subsidiary of a major Shareholder
IDICO Urban and Industrial Zone Development Co., Ltd	Subsidiary of a major Shareholder
Que Vo IDICO Urban and Industrial Zone Development Investment JSC	Subsidiary of a major Shareholder
IDICO Urban & House Development JSC	Subsidiary of a major Shareholder
IDICO Long An Investment Construction JSC	Subsidiary of a major Shareholder
IDICO Ninh Binh JSC	Subsidiary of a major Shareholder
IDICO Vinh Quang JSC	Subsidiary of a major Shareholder
IDICO Tien Giang JSC	Subsidiary of a major Shareholder
IDICO Ha Nam JSC	Subsidiary of a major Shareholder
Mr Nguyen Danh Thai	Chairman *(from 22 April 2026)*
Mr Hoang Tuan Anh	Chairman *(to 22 April 2026)*
Mr Huynh Anh Tuan	Independent member of Board of Directors ("BOD")
Mr Nguyen Ngoc Khanh	Member of BOD cum Director
Mr Bui Khac Hai	Head of Board of Supervision ("BOS") *(from 22 April 2026)*
Mr Vu Tuan Anh	Head of BOS *(to 22 April 2026)*
Ms Doan Anh Thu	Member of BOS *(from 22 April 2026)*
Ms Vu Thi Thuy Phuong	Member of BOS *(to 22 April 2026)*
Mr Bui The Cong	Member of BOS
Mr Dam Van Kien	Deputy Director
Mr Ta Van Loi	Deputy Director
Mr Pham Lam Son	Deputy Director
Ms Nguyen Thi Phuong Dung	Person in charge of administration
Mr Lai Van Hoan	Chief Accountant

27. TRANSACTIONS WITH RELATED PARTIES (continued)

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

VND

Related party	*Transaction*	*Current period*	*Previous period*
IDICO Urban and Industrial Zone Development Co., Ltd	Capital contribution under Business Corporate Contract	12,000,000,000	-
IDICO Tien Giang JSC	Rendering of services	6,695,555,841	1,112,754,342
IDICO Corporation - JSC	Dividend paid	1,500,000,000	1,966,400,000
	Rendering of services	880,625,048	710,880,499
IDICO Vinh Quang JSC	Rendering of services	1,187,559,565	1,526,425,167
IDICO Urban and Industrial Zone Development Co., Ltd	Rendering of services	1,019,881,687	334,660,124
IDICO Urban & House Development JSC	Rendering of services	230,000,000	-
IDICO Ninh Binh JSC	Rendering of services	-	2,270,449,428
IDICO Long An Investment Construction JSC	Rendering of services		1,601,530,000
IDICO Infrastructure Development Investment JSC	Rendering of services	-	520,165,361

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 Shareholder meeting in accordance with Resolution Shareholder No 01/NQ-ĐHĐCĐ meeting dated 22 April 2026 and other relevant Resolutions and Decisions of Board of Directors.

27. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the interim balance sheet date were as follows:

Related party	*Transactions*	*Ending balance*	*Beginning balance*
			VND
Short-term trade receivables *(Note 6)*			
IDICO Tien Giang JSC	Rendering of service	4,637,923,200	-
IDICO Corporation - JSC	Rendering of service	1,019,878,964	1,477,250,417
IDICO Urban & House Development JSC	Rendering of service	-	37,800,000
		5,657,802,164	**1,515,050,417**
Short-term advance to supplier *(Note 7)*			
IDICO Long An Investment Construction JSC	Purchase of services	-	50,000,000
Other short-term receivables *(Note 8)*			
IDICO Urban And Industrial Zone Development Co., Ltd	Profit distributed	236,856,884	-
Investments in other entity *(Note 13)*			
IDICO Urban And Industrial Zone Development Co., Ltd	Capital contribution under Business Corporate Contract	12,000,000,000	-
Short-term advance from customer *(Note 15)*			
IIDO Corporation - JSC	Rendering of service	1,412,904,947	193,355,614
IDICO Infrastructure Development Investment Joint Stock Company	Rendering of service	501,799,770	-
IDICO Urban and Industrial Zone Development Co., Ltd	Rendering of service	272,719,742	739,297,997
IDICO Ha Nam JSC	Rendering of service	268,934,000	268,934,000
IDICO Urban and House Development Investment JSC	Rendering of service	30,000,000	33,000,000
IDICO Tien Giang JSC	Rendering of service	-	2,073,540,145
		2,486,358,459	**3,308,127,756**

27. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the interim balance sheet date were as follows: (continued)

Related party	*Transactions*	*Ending balance*	*Beginning balance*
			VND
***Other short-term payables** (Note 16)*			
IDICO Tien Giang JSC	Dividend payable	-	1,500,000,000

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

Name	*Position*	*Current period*	*Previous period*
			VND
Remuneration of the members of the Board of Directors		**120,000,000**	**83,000,000**
Mr Nguyen Danh Thai	Chairman	10,000,000	-
Mr Hoang Tuan Anh	Former Chairman	50,000,000	40,000,000
Mr Nguyen Ngoc Khanh	Member	30,000,000	20,000,000
Mr Huynh Anh Tuan	Independent Member	30,000,000	23,000,000
Remuneration of the members of the management		**1,561,034,000**	**1,410,129,000**
Mr Nguyen Ngoc Khanh	Director	395,649,000	328,919,000
Mr Ta Van Loi	Deputy Director	303,589,000	267,439,000
Mr Dam Van Kien	Deputy Director	261,592,000	258,825,000
Mr Pham Lam Son	Deputy Director	260,499,000	256,465,000
Mr Lai Van Hoan	Chief Accountant	170,101,000	150,001,000
Ms Nguyen Thi Phuong Dung	Person in charge of administration	169,604,000	148,480,000
TOTAL		**1,681,034,000**	**1,493,129,000**

Remuneration to members of Board of Supervision during the period:

	Current period	*Previous period*
		VND
Salaries and operating expenses of Board of Supervision	66,000,000	53,000,000

28. 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:

	Beginning balance (as previously stated)	*Restated*	*VND* *Beginning balance (as restated)*
INTERIM STATEMENT OF FINANCIAL POSITION			
Dividends and profits payables	-	1,753,974,587	1,753,974,587
Other short-term payables	1,956,609,878	(1,753,974,587)	202,635,291

29. 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, 12 August 2026

PREPARER	**CHIEF ACCOUNTANT**	**LEGAL REPRESENTATIVES**
Pham Thi Loan	*Lai Van Hoan*	*Nguyen Ngoc Khanh*

M.S.D.N: 0304843611 - C.T.C.P
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