

BINH DUONG CONSTRUCTION & CIVIL ENGINEERING JOINT STOCK

Block G, Dong Khoi Street, Binh Duong Ward, Ho Chi Minh City

Phone number: 0274. 2220888

Website: www.becamexbce.com.vn

Email: info@becamexbce.com.vn

Tax code: 3700408992

FINANCIAL REPORTS

1ST QUARTER 2026

April 2026

INDEX

1. Form No. B 01 – DN: Statement Of Financial Position
2. Form No. B 02 – DN: Income statement
3. Form No. B 03 – DN: Cash flow statement
4. Form No. B 04 – DN: Note to the financial statements



BINH DUONG CONSTRUCTION & CIVIL ENGINEERING JOINT STOCK COMPANY
Address: Block G, Dong Khoi Street, Binh Duong Ward, Ho Chi Minh City

Phone number: 0274 - 2220888

Website: becamexbce.com.vn

email: info@becamexbce.com.vn

Ký bởi: CÔNG TY CỔ PHẦN XÂY DỰNG & CHÁO THÔNG BÌNH DƯƠNG
Email: kysol@becamexbce.com.vn
Ký ngày: 23/04/2026 1:43 PM
Xác thực bởi: VNPT SmartCA RS

STATEMENT OF FINANCIAL POSITION
As of 31 March 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - SHORT-TERM ASSETS	100		2.884.962.890.424	2.477.620.923.304
I. CASH AND CASH EQUIVALENTS	110		43.097.636.090	307.316.961.442
1. Cash	111		40.566.820.941	304.793.442.488
2. Cash Equivalents	112		2.530.815.149	2.523.518.954
II. SHORT-TERM INVESTMENTS	120		52.000.000.000	0
1. Trading Securities	121			
2. Allowances for decline in value of trading securities	122			
3. Held-to-Maturity Investments	123		52.000.000.000	0
4. Provision on held-to-maturity investments	124			
5. Other short-term investments	125			
6. Provision for loss on other short-term investments	126			
III. SHORT-TERM RECEIVABLES	130		235.568.594.347	552.326.055.632
1. Short-term trade receivables	131		153.526.936.612	197.644.621.351
2. Short-term repayments to suppliers	132		85.806.230.627	29.642.383.038
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Other Short-term Receivables	135		730.565.887	329.534.190.022
6. Short-term allowances for doubtful debts	136		(4.495.138.779)	(4.495.138.779)
7. Shortage of assets awaiting resolution	137			
IV. INVENTORIES	140		2.331.204.652.215	1.478.840.006.325
1. Inventories	141		2.331.204.652.215	1.478.840.006.325
2. Allowances for decline in value of inventories	142			
V. Short-term Biological Assets	150			
1. Consumable Livestock in short-term	151			
2. Consumable Plants or Seasonal Crops in short-term	152			
3. Provision for Loss on Short-term Biological Assets	153			
V. OTHER CURRENT ASSETS	160		223.092.007.772	139.137.899.905
1. Short-term Prepaid Expenses	161		1.966.557.756	923.252.506
2. Deductible VAT	162		221.125.450.016	138.214.647.399
3. Taxes and other receivables from government budget	163			

This statement should be read in conjunction with the Notes to the Financial Statements



TCQTGD2604220003

ITEMS	Code	Note	Ending balance	Beginning balance
4. Government bonds purchased for resale	164			
5. Others Current Assets	165			
B - LONG-TERM ASSETS	200		81.057.975.436	81.755.167.223
I. LONG-TERM RECEIVABLES	210		1.393.356.000	16.500.000
1. Long-term trade receivables	211			
2. Long-term repayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other Long-term Receivables	215		1.393.356.000	16.500.000
6. Long-term allowances for doubtful debts	216			
II. FIXED ASSETS	220		23.676.087.254	23.566.813.238
1. Tangible Fixed Assets	221		10.735.253.885	10.816.580.309
- Historical Cost	222		53.842.181.458	53.580.121.458
- Accumulated Depreciation	223		(43.106.927.573)	(42.763.541.149)
2. Finance lease fixed assets	224			
- Historical Cost	225			
- Accumulated Depreciation	226			
3. Intangible Fixed Assets	227		12.940.833.369	12.750.232.929
- Historical Cost	228		18.020.355.385	17.648.555.385
- Accumulated Depreciation	229		(5.079.522.016)	(4.898.322.456)
III. Long-term Biological Assets	230			
1. Bearer Livestock	231			
a) Bearer Livestock: Cost of Immature Phase	232			
b) Bearer Livestock: Cost of Mature Phase	233			
- Original Cost	234			
- Accumulated Depreciation	235			
2. Consumable Livestock in long-term	236			
3. Consumable Plants or Seasonal Crops in long-term	237			
4. Provision for Loss on Biological Assets: Long term	238			
III. INVESTMENT PROPERTIES	240		21.045.752.460	21.172.496.460
- Historical Cost	241		22.186.448.460	22.186.448.460
- Accumulated Depreciation	242		(1.140.696.000)	(1.013.952.000)
IV. LONG-TERM ASSETS IN PROGRESS	250		0	286.000.000
1. Long-term Work In Progress	251			
2. Construction in progress	252			286.000.000
V. LONG-TERM INVESTMENTS	260		31.970.880.360	33.684.994.185
1. Investments in Subsidiaries	261		50.000.000.000	50.000.000.000

This statement should be read in conjunction with the Notes to the Financial Statements



TCQTTGD2604220003

ITEMS	Code	Note	Ending balance	Beginning balance
2. Investments in joint ventures and associates	262			
3. Investments in equity of other entities	263			
4. Provision for loss on investments in other companies in long-term	264		(18.029.119.640)	(16.315.005.815)
5. Held-to-Maturity Investments	265			
6. Provision for loss on held-to-maturity investments in long-term	266			
VI. OTHER LONG-TERM ASSETS	270		2.971.899.362	3.028.363.340
1. Long-term Deferred Expenses	271		2.971.899.362	3.028.363.340
2. Deferred Income Tax Assets	272			
3. Long-term equipment and spare parts for replacement	273			
4. Other long-term assets	274			
TOTAL ASSETS	280		2.966.020.865.860	2.559.376.090.527
C - LIABILITIES	300		2.508.764.839.232	2.080.763.387.822
I. SHORT-TERM LIABILITIES	310		1.731.031.306.380	1.592.551.329.991
1. Short-term trade payables	311		1.195.102.359.229	1.069.992.852.501
2. Short-term prepayments from customers	312		362.382.201.316	341.237.273.082
3. Dividend and interest payables	313		265.642.835	354.699.635
4. Taxes and other payables to government budget in short-term	314		1.450.270.324	25.597.216.701
5. Payables to employees	315		6.708.700.679	9.955.557.500
6. Short-term accrued expenses	316		2.587.926.506	11.727.329.470
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract	318		-	-
9. Short-term Deferred Revenues	319		-	-
10. Other Short-term Payables	320		1.524.500.262	1.356.189.171
11. Short-term borrowings and finance lease liabilities	321		155.311.530.301	127.267.056.066
12. Short-term provisions	322		5.671.834.282	5.036.815.219
13. Bonus and welfare fund	323		26.340.646	26.340.646
14. Price Stabilisation Fund	324		-	-
15. Government bonds purchased for resale	325		-	-
II. LONG-TERM LIABILITIES	330		777.733.532.852	488.212.057.831
1. Long-term trade payables	331			
2. Long-term repayments from customers	332			
3. Taxes and other payables to government budget in long-term	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			
6. Long-term intra-company payables	336			

This statement should be read in conjunction with the Notes to the Financial Statements



TCQITGD2604220003

ITEMS	Code	Note	Ending balance	Beginning balance
7. Long-term Deferred Revenues	337			
8. Other Long-term Payables	338			
9. Long-term borrowings and finance lease liabilities	339		777.733.532.852	488.212.057.831
10. Convertible Bonds	340			
11. Preferred Shares	341			
12. Deferred income tax payables	342			
13. Long-term provisions	343			
14. Science and Technology Development Fund	344			
D - OWNER'S EQUITY	400		457.256.026.628	478.612.702.705
1. Contributed capital	411		350.000.000.000	350.000.000.000
- Ordinary Shares with Voting Right	411A		350.000.000.000	350.000.000.000
- Preferred Shares	411B			
2. Capital surplus	412		156.705.545	156.705.545
3. Conversion options on convertible bonds	413			
4. Other capital	414			
5. Treasury shares	415			
6. Differences upon asset revaluation	416			
7. Exchange Rate Differences	417			
8. Development and investment funds	418		25.199.565.611	25.199.565.611
9. Other equity funds	419			
10. Undistributed profit after tax	420		81.899.755.472	103.256.431.549
- Undistributed profit after tax brought forward	420A		103.256.431.549	94.157.823
- Undistributed profit after tax for the current year	420B		(21.356.676.077)	103.162.273.726
TOTAL SOURCES	440		2.966.020.865.860	2.559.376.990.527

Bình Dương, ngày 10 tháng 04 năm 2026

Preparer



Vuong Nguyen Thanh Hau

Chief Accountant



Luong Thi Quynh Hoa

General Director



Nguyen Kim Tien

This statement should be read in conjunction with the Notes to the Financial Statements



TCQITGD2604220003

**BINH DUONG CONSTRUCTION & CIVIL ENGINEERING JOINT STOCK COMPANY**

Address: Block G, Dong Khoi Street, Binh Duong Ward, Ho Chi Minh City

Phone number: 0274 - 2220888

Website: becamexbce.com.vn email: info@becamexbce.com.vn**INCOME STATEMENT**

1st quarter 2026

Unit: VND

ITEMS	Code	Note	1st quarter 2026		Accumulated from the beginning of the year to the end of this quarter	
			This period	Previous period	Current year	Previous year
1. Revenues from sales and services rendered	01		62.482.295.504	3.764.553.874	62.482.295.504	3.764.553.874
2. Revenue deductions	02					
3. Net revenues from sales and services rendered (10=01-02)	10		62.482.295.504	3.764.553.874	62.482.295.504	3.764.553.874
4. Costs of goods sold	11		56.746.255.441	3.821.563.262	56.746.255.441	3.821.563.262
5. Gross revenues from sales and services rendered (20=10-11)	20		5.736.040.063	(57.009.388)	5.736.040.063	(57.009.388)
4. Profit and Loss from the investment property selling	21					
7. Financial income	22		95.037.552	17.283.270	95.037.552	17.283.270
8. Financial expenses	23		16.945.350.897	1.976.432.580	16.945.350.897	1.976.432.580
- In Which: Borrowing Cost	24		12.336.237.072	587.213.296	12.336.237.072	587.213.296
9. Selling expenses	25		-	-	-	-
10. General administration expenses	26		10.350.741.495	5.591.225.679	10.350.741.495	5.591.225.679
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	30		(21.465.014.777)	(7.607.384.377)	(21.465.014.777)	(7.607.384.377)
12. Other income	31		108.462.311	2.651.692.307	108.462.311	2.651.692.307
13. Other expenses	32		123.611	77.981.711	123.611	77.981.711
14. Other profits (40=31-32)	40		108.338.700	2.573.710.596	108.338.700	2.573.710.596
15. Total net profit before tax (50=30+40)	50		(21.356.676.077)	(5.033.673.781)	(21.356.676.077)	(5.033.673.781)
16. Current corporate income tax expenses	51					
17. Deferred corporate income tax expenses	52					
18. Profits after enterprise income tax (60=50-51-52)	60		(21.356.676.077)	(5.033.673.781)	(21.356.676.077)	(5.033.673.781)
19. Basic earnings per share	70				-445	
20. Diluted earnings per share	71					

Preparer

Vuong Nguyen Thanh Hau

Chief Accountant

Luong Thi Quynh Hoa

Binh Duong, 23 April 2026

General Director



Nguyen Kim Tien

This statement should be read in conjunction with the Notes to the Financial Statements



TCQTTGD2604220003

**BINH DUONG CONSTRUCTION & CIVIL ENGINEERING JOINT STOCK COMPANY**

Address: Block G, Dong Khoi Street, Binh Duong Ward, Ho Chi Minh City

Phone number: 0274 - 2220888

Website: becamexbce.com.vnemail: info@becamexbce.com.vn**CASH FLOW STATEMENT**

(Indirect method)

As of 31 March 2026

Unit: VND

ITEMS		<u>Current year</u>	<u>Previous year</u>
I. Cash flows from operating activities			
1. Profit before tax	01	(21.356.676.077)	(5.033.673.781)
2. Adjustments			
- Depreciation of fixed assets and investment properties	02	303.469.984	586.642.278
- Provisions	03	2.349.132.888	(1.117.536.482)
- Gain/ (loss) from exchange difference due to revaluation of monetary items in foreign currencies	04	-	-
- Gain/ (loss) from investing activities	05	(95.037.552)	(17.283.270)
- Interest expenses	06	12.336.237.072	587.213.296
- Other adjustments	07	-	-
3. Operating profit before changes of working capital	08	(6.462.873.685)	(4.994.637.959)
- Increase/(decrease) of receivables	09	232.469.802.668	23.324.946.135
- Increase/(decrease) of inventories	10	(852.364.645.890)	(5.004.772.711)
- Increase/(decrease) of payables	11	109.623.897.056	(19.153.599.287)
- Increase/ (decrease) of prepaid expenses	12	(986.841.272)	95.201.077
- Increase/(decrease) of securities trading	13	-	-
- Interests paid	14	(12.336.237.072)	(587.213.296)
- Corporate income tax paid	15	-	-
- Other cash inflows	16	-	-
- Other cash outflows	17	-	(1.728.690.000)
Net cash flows from operating activities	20	(530.056.898.195)	(8.048.766.041)
II. Cash flows from investing activities			
1. Purchases and construction of fixed assets and other long-term assets	21	-	-
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	-
3. Cash outflow for lending, buying debt instruments of other entities	23	(52.000.000.000)	-
4. Cash recovered from lending, selling debt instruments of other entities	24	-	-
5. Investments into other entities	25	-	-
6. Withdrawals of investments in other entities	26	-	-
7. Interest earned, dividends and profits received	27	95.037.552	17.283.270
Net cash flows from investing activities	30	(51.904.962.448)	17.283.270
III. Cash flows from financing activities			
1. Proceeds from issuing stocks and capital contributions from owners	31	-	-

This statement should be read in conjunction with the Notes to the Financial Statements



TCQTIGD2604220003

NOTES TO THE FINANCIAL STATEMENTS
1ST QUARTER 2026

I. GENERAL INFORMATION

1. Ownership form

Binh Duong Construction and Transportation Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

2. Operating fields

The Company's operating fields are construction and trading.

3. Principal business activities

Principal business activities of the Company are building houses of all kinds; building traffic works; ground leveling; executing civil and industrial electric works; investing and trading infrastructures in residential areas and industrial zones.

4. Normal Operating Cycle

The Company's normal operating cycle is within 12 months. As for property trading projects, the normal operating cycle is based on the period specified at each business plan.

5. Effects of the Company's operation during the year on the Financial Statements

Revenue from sales of goods and provisions of services, and accounting profit before tax for the current year, increased significantly, primarily from trading in Bau Bang 3 real estate and constructing Phase I of part of the Green City detached housing project.

6. Subsidiary

The Company only invested in a subsidiary, which is Binh Duong Plastic Production Trading MTV Company Limited, located at Lots C-5B and C-6B-CN, NA4 Road, My Phuoc 2 Industrial Park, Ben Cat Ward, Ho Chi Minh City. The principal business activity of this subsidiary is to manufacture plastic construction materials. As of the balance sheet date, the Company's percentage of equity in this subsidiary is 100.00%, equivalent to the percentage of voting right and percentage of benefit.

7. Statement of information comparability on the Financial Statements

The corresponding figures of the previous year can be comparable with the figures of the current year.

8. Headcount

At the end of the accounting period, the Company has 384 employees working (the number at the beginning of the year was 97 employees).

II. FINANCIAL YEAR, CURRENCY USED IN ACCOUNTING

1. Financial Year

The Company's financial year begins on 1 January and ends on 31 December each year.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because transactions of the Company are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC



dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Financial Statements.

2. Statement on the compliance with the Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Financial Statements.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Enterprise Accounting System, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance guiding the Enterprise Accounting System ("Circular 200") and Circulars No. 75/2015/TT-BTC dated 18 May 2015 and No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance amending and supplementing certain provisions of Circular 200. The provisions of Circular 99 apply to bookkeeping, preparation and presentation of the Financial Statements for fiscal years commencing on 01 January 2026.

IV. APPLICABLE ACCOUNTING POLICIES

1. Accounting convention

The financial statements are prepared on the accrual basis of accounting (except for information related to cash flows).

2. Cash and Cash Equivalents

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments with a maturity of not more than 3 months from the date of investment, readily convertible into a known amount of cash and there is no risk in converting to cash at the reporting date.

3. Financial Investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. The Company's held-to-maturity investments only include time deposits held to maturity for the purpose of collecting periodic interest.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the year and directly deducted into the investment costs.

Investments in subsidiary

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Initial recognition

Investments in the subsidiary are initially recognized at costs, including the cost of acquisition or capital contributions plus other directly attributable transaction cost. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Profits incurred prior to the acquisition of investments are deducted into the investment costs. Profit incurred after the acquisition of investments are recorded into the Company's financial income.



Provisions for impairment of investments in subsidiary

A provision for impairment losses on investments in the subsidiary is recognized when the subsidiary incurs losses, with the provision amount determined as the difference between the Company's actual investment cost in the subsidiary and the investee's actual equity multiplied (x) by the Company's ownership interest in such subsidiary. If the subsidiary is consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in the subsidiary required to be recognized as of the balance sheet date is recorded into financial expenses.

4. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the estimated loss.

Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administration expenses.

Receivables are classified as short-term or long-term on the Balance Sheet based on their remaining maturity as of the balance sheet date.

5. Inventories

Inventories are recognized at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- For materials and tools: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process:
- Real estate projects: Costs comprise construction costs, borrowing interest and other directly relevant expenses. Product manufacturing: Costs comprise costs of main materials, labor and other directly relevant expenses.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations, cost for land use right, directly relevant costs and general costs arising for the property investment and construction.
- For real estate: Costs of purchases and other directly relevant costs incurred in bringing the real estate to a ready-for-sale condition.

Stock-out costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.



Allowance for devaluation of inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/(decreases) in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into costs of sales

6. Prepaid Expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. Prepaid expenses of the Company mainly include expenses of tools, repair expenses, software maintenance expenses and prepaid land rental. These prepaid expenses are allocated into costs over the prepayment period or period in which corresponding benefits are realized.

Expenses of tools

The expenses for tools being put into use are allocated into costs in accordance with the straight-line method for the maximum period of 24 months.

Repair expenses

Repair expenses incurred once with high value are allocated into costs in accordance with the straightline method for the maximum period of 36 months.

Software maintenance expenses

Software maintenance expenses incurred once with high value are allocated into costs over the corresponding prepaid period.

Prepaid land rental

The prepaid land rental reflects the rental prepaid for the land being used by the Company and is allocated over the lease term as regulated in the land lease contract.

7. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Company's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.

8. Tangible fixed assets

Tangible fixed assets are presented at historical costs less accumulated depreciation. Historical costs of tangible fixed assets comprise all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use. Subsequent costs are added to historical costs of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the year.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the year.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	05 – 25
Machinery and equipment	05 – 15
Vehicles	06 – 10
Office equipment	05 – 08
Other tangible fixed assets	04 – 05

9. Intangible Fixed Assets



Intangible fixed assets are determined by their initial costs less accumulated amortization.

Initial costs of intangible fixed incurred by Company to the time when it is brought to its working condition for its intended use. Subsequent costs relevant to intangible fixed assets are recognized as operation costs during the year in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the year.

The Company's intangible fixed asset include:

Land use right

Land use right includes all the actual expenses paid by the Company to obtain the land use right.

The Company's land use right assigned with the collection of land use fee by the State is amortized according to the straight-line method over the land leasing period (i.e. 49 years).

Computer software

Expenses attributable to computer software which is not a part connected to related hardware will be capitalized. Initial cost of computer software includes all the expenses paid until the date the software is put into use. Computer software is amortized in accordance with straight-line method in 03 years.

10. Investment properties

Investment property comprises .land use rights, buildings, part of buildings that are owned by the Company or held under a finance lease and are used to earn rentals or for capital appreciation. Investment property for lease is stated at cost less accumulated depreciation. Investment property for capital appreciation is stated at cost less impairment. The cost of investment property includes all expenditures incurred by the Company or the fair value of consideration given in exchange to acquire the investment property up to the date of purchase or completion of construction.

Subsequent expenditure relating to investment property incurred after initial recognition is recognized as an expense, unless it is probable that such expenditure will result in future economic benefits from the investment property in excess of the performance assessed at initial recognition, in which case the expenditure is capitalized and added to the costs of the investment property.

When the investment property is sold or disposed, its cost and accumulated depreciation are derecognized, then any gain or loss arising from such disposals is included in the income or the expenses during the year.

Transfers from owner-occupied property or inventories to investment property are made only when the owner ceases to use the property and begins to lease it out under an operating lease to another party, or when the construction phase is completed. Transfers from investment property to owner-occupied property or inventories are made only when the owner commences use of the property or begins its development with an intention for sales. Transfers between investment property and owner-occupied property or inventories do not result in any change in the cost or carrying amount of the property at the date of transfer.

Investment property used for lease is HDPE factory, which is depreciated in accordance with the straight-line method in 25 years.

Investment property held for appreciation is not depreciated. Where there is objective evidence that investment property held for capital appreciation has declined in value



compared to its market value and the amount of such decline can be measured reliably, the costs of the investment property held for capital appreciation is reduced accordingly, and the resulting loss is recognized in cost of sales.

11. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the Balance Sheet on the basis of their remaining term as of the balance sheet date.

12. Provisions for payables

Provisions are recorded when the Company has present obligations (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.

If time causes material effects, the provisions will be determined by deducting the amount to be spent in future to settle the liability at the pre-tax discount rate that reflects the assessments of the time value of money and the specific risks from this liability in the current market. The increase in provisions due to the effect of time will be recognized as a financial expense.

The Company's provisions for payables include provisions for construction warranty expenses only. Provision for warranty expenses is made for each type of construction works under the commitment of warranty.

The extraction for warranty expenses of the Company is estimated at the rate from 01% to 05% on sales from installation works under the warranty. This extraction is estimated on the basis of the data of warranty expenses in the previous years and weighted rate of all the possible consequences with corresponding probability. When the warranty period is expired, the unused or leftover provisions for construction warranty expenses are recognized in other income.

13. Owner's Equity

Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

Share premiums

Share premiums are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.



14. Profit distribution

Profit after corporate income tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables upon approval of the General Meeting of Shareholders and notification for dividend payment of the Board of Directors.

15. Recognition of sales and income

Revenue from sales of merchandise

Revenue from sales of merchandise shall be recognized when all of the following conditions are satisfied:

- The Company transfers most of risks and benefits incident to the ownership of merchandise to customers.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise sold.
- The amount of revenue can be measured reliably. When the contracts stipulate that buyers have the right to return merchandise purchased under specific conditions, the revenue is recorded only when those specific conditions no longer exist and buyers retain no right to return merchandise (except for the case that such returns are in exchange for other goods or services).
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from sales of real estate

Revenue from sales of real estate that invested by the Company shall be recognized when all of the following conditions are satisfied:

- The real estate is fully completed and handed over to the buyers, and the Company transfers most of risks and benefits incident to the ownership of real estate to the buyer.
- The Company no longer retains the continuing managerial involvement to the degree usually associated with ownership nor effective control over the real estate.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with the transaction.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

In case the customer has the right to complete the interior of the real estate and the Company completes the interiors according to the designs, models as requested by customer under a separate contract on interior completion, revenues are recognized upon the completion and handover of the main construction works to customers.

Revenue from real estate sold in form of land plots

Revenue from real estate sold in form of land plots under irrevocable contracts shall be recognized when all of the following conditions are satisfied:



- The Company has transferred most of risks and benefits incidents to the ownership of the land use right to the buyer.
- The amount of sales can be measured reliably.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with the transaction.

Interest

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

16. Construction Contracts

A construction contract is a contract agreement for the construction of an asset or combination of assets which are closely related or interdependent in terms of design, technology, functionality or their basic using purpose.

When the outcome of the construction contracts is estimated reliably,

- For the construction contracts stipulating that the contractors are paid according to the planned progress, revenue and costs related to these contracts are recognized in proportion to the stage of completion of contract activity as determined by the Company itself.
- For the construction contracts stipulating that the contractors are paid according to the work actually performed, revenue and costs related to these contracts are recognized in proportion to the stage of completion of contract activity as confirmed in the invoices made by the customers.

Increases/(decreases) in revenue of the works done, compensation receivable and other receivables are only recognized upon the agreement with customers.

When the outcome of the construction contracts cannot be estimated reliably,

- Contract revenue is recognized only to the extent that contract costs incurred are expected to be reliably recoverable.
- Contract costs are only recognized as actually incurred.

The difference between the accumulated revenue from the construction contract already recognized and the accumulated amount in the invoices according to the planned progress of contract is recognized as an amount receivable or an amount payable according to the planned progress of implementation of the construction contracts.

17. Revenue deductions

Revenue deductions only include sales returns incurred in the same period of providing products, merchandise, services, in which revenues are derecognized.

In case of products provided in the previous years but sales returns incurred in the current year, revenues are derecognized as follows:

- If sales returns incur prior to the release of the Financial Statements, revenues are derecognized on the Financial Statements of the current year.
- If sales returns incur after the release of the Financial Statements, revenues are derecognized on the Financial Statements of the following year.

18. Borrowing Costs

Borrowing costs are interests and other costs that the Company directly incurs in connection with the borrowing.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress,



which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the year, except for particular borrowings serving the purpose of obtaining a specific asset.

19. Expenses

Expenses are those that result in outflows of the Company's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

20. Corporate Income Tax

Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Company shall offset deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and



- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
 - Of the same subject to corporate income tax; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

21. Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

22. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented in accordance with accounting policies applied to preparation and presentation of the Company's Financial Statements.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE STATEMENT OF FINANCIAL POSITION

1 Cash and cash equivalents

	<u>End of period</u>	<u>Beginning of year</u>
Cash on hand	242.468.845	437.796.951
Cash in banks	40.324.352.096	304.355.645.537
Cash equivalents (bank deposits of which the principal maturity is from 3 months or less)	<u>2.530.815.149</u>	<u>2.523.518.954</u>
Total	<u>43.097.636.090</u>	<u>307.316.961.442</u>

2 Held-to-maturity investments

06-month term deposit with an interest rate of 7%/year at TPbank – Binh Duong Branch

3 Short-term trade receivables

	<u>End of period</u>	<u>Beginning of year</u>
<i>Receivables from related parties</i>	11.750.630.176	36.549.871.915
Becamex Investment And Industrial Development Group	-	20.350.348.973
Becamex Infrastructure Development Joint Stock Company		6.576.178.995
Binh Duong Plastic Production Trading MTV Company Limited	4.960.474.150	4.420.364.800
Vietnam – Singapore Industrial Park Joint Venture Company Limited	4.137.562.453	4.137.562.453



BINH DUONG CONSTRUCTION & CIVIL ENGINEERING JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS
1ST QUARTER 2026

	<u>End of period</u>	<u>Beginning of year</u>
Setiabecamex Joint Stock Company	1.341.495.815	1.065.416.694
Becamex Binh Dinh Joint Stock Company	1.311.097.758	-
Receivables from other customers	141.776.306.436	161.094.749.436
Receivables from other customers Full Ding Furniture Co., Ltd	20.765.873.459	20.765.873.459
Other customers	121.010.432.977	140.328.875.977
Total	<u>153.526.936.612</u>	<u>197.644.621.351</u>

4 Short-term prepayments to suppliers

	<u>End of period</u>	<u>Beginning of year</u>
Era Construction and Design Corporation	8.090.251.942	7.315.691.607
Phuc Khang Construction Company Limited	12.463.944.142	6.300.133.844
Thu Duc Centrifugal Concrete Joint Stock Company	-	6.165.210.912
Thuanphong Co., Ltd	17.593.462.802	3.952.416.464
Thai Duong Investment Construction Development Company Limited	3.317.490.866	3.648.377.015
Other suppliers	44.341.080.875	2.260.553.196
Total	<u>85.806.230.627</u>	<u>29.642.383.038</u>

5 Other short-term/long-term receivables

5.1 Other short-term receivables

	<u>End of period</u>		<u>Beginning of year</u>	
	Value	Preventive	Value	Preventive
Receivables from related parties	-	-	328.302.581.635	-
Becamex Investment And Industrial Development Group			328.302.581.635	
Receivables from other organizations and individuals	730.565.887	-	1.231.608.387	-
Short-term deposits	64.500.000	-	44.500.000	-
Advances	25.695.000	-	26.460.000	-
Compulsory insurance premiums	855.000	-	512.420.500	-
Other short-term receivables	639.515.887	-	648.227.887	-
Total	<u>730.565.887</u>	-	<u>329.534.190.022</u>	-

The receivables for certain construction items that have been accepted in relation to the construction of I Phase 1 of part of the Green City Detached Housing Project (hereinafter referred to as "Green City Project"), within the Hoa Loi Resettlement Area Project, according to the Housing Business Investment Cooperation Contract No. 60/11/2024/HDVT/HD dated 27 November 2024 and the accompanying annexes with Becamex Investment and Industrial Development Group are as follows:

- The Company shall use its finance for executing the construction, managing construction quality, and completing the housing works and utility facilities. The capital contribution value shall be recognized on the basis of the construction value, which is calculated at the construction volume multiplied by the estimated unit price (the approved capital contribution value, exclusive of VAT, is VND 1.117.212.010.874)
- The Company shall be reimbursed for its capital contribution from the proceeds of product sales. Becamex Investment and Industrial Development Group shall have full rights to manage



and operate the products and construction works of the project without interference from any party, and all project sales revenue, after deducting the capital contributions received by the Company.

5.2 Other long-term receivables

	End of period		Beginning of year	
	Value	Preventive	Value	Preventive
Receivables from related parties	1.393.356.000	-	16.500.000	-
- Becamex Investment And Industrial Development Group – Security deposit to secure office space rental.	1.376.856.000	-	-	-
- Becamex Binh Dinh Joint Stock Company - Rent deposit for workers	16.500.000	-	16.500.000	-
Total	1.393.356.000	-	16.500.000	-

6 Overdue debts

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
Vietnam —						
Singapore Industrial Park Joint Venture Co., Ltd. (a related party)	More than 3 years	4.137.562.453		More than 3 years	4.137.562.453	-
Eastwood Furniture Industries (VN) Co.Ltd.	More than 3 years	357.576.326		More than 3 years	357.576.326	-
Total		4.495.138.779	-		4.495.138.779	-

Changes in allowances for doubtful debts are as follows:

	Current year	Previous year
Beginning balance	4.495.138.779	2.426.357.553
Allowance made during the year	-	2.068.781.226
Ending balance	4.495.138.779	4.495.138.779

7 Inventories

	End of period		Beginning of year	
	Original costs	Preventive	Original costs	Preventive
- Materials and supplies	244.814.636	-	250.642.907	-
- Work-in-process	154.919.524.397	-	54.476.801.396	-
- Merchandise (HDPE pipes)	4.208.997.182	-	4.285.061.022	-
- Real estate (470 Green City houses)	2.171.831.316.000	-	1.419.827.501.000	-
Total	2.331.204.652.215	-	1.478.840.006.325	-

The real estate comprises 183 residential units in Lots HL-G1, HL-G2, W-G3, HL-G1 I, HL-G17; 118 residential units in Lots HL-G2 and HL-G11 and 169 residential units in Lots HL-G7; HL-G15; HL-G18; HL-G28 of the Green City Project, with values of VND; VND 571,811,298,000



and VND 752,003,815,000 respectively, according to property purchase agreements with Becamex Investment and Industrial Development Group (a related party).

All of these real estate are currently being used as collateral for the Company's long-term borrowings from MB — Binh Phuoc Branch; BIDV — Binh Duong Branch and ACB Bank — Sai Gon Branch

8 Pending costs

8.1 Short-term pending costs

	<u>Ending balance</u>	<u>Beginning balance</u>
Server rental, Eoffice software maintenance fee	261.925.939	367.643.568
Repair expenses	1.704.631.817	555.608.938
Cộng	<u>1.966.557.756</u>	<u>923.252.506</u>

8.2 Long-term pending costs

	<u>Ending balance</u>	<u>Beginning balance</u>
Prepaid land rental	2.873.808.768	2.898.726.186
Repair expenses	98.090.594	129.637.154
Total	<u>2.971.899.362</u>	<u>3.028.363.340</u>

9 Taxes and receivables from the State

	<u>Ending balance</u>	<u>Beginning balance</u>
- Deductible Value-Added Tax (VAT)	221.125.450.016	138.214.647.399
- Taxes and receivables from the State	0	0
Total	<u>221.125.450.016</u>	<u>138.214.647.399</u>

10 Tangible fixed assets

	Building and	Machinery and	Vehicles	Office	Other fixed	Total
1. Original price						
- <i>Beginning of year</i>	18.089.763.079	16.832.517.946	16.143.180.514	2.197.751.292	316.908.627	53.580.121.458
- Number of purchases during the year		38.000.000		224.060.000		262.060.000
- Number decreased during the year						-
- <i>End of year</i>	18.089.763.079	16.870.517.946	16.143.180.514	2.421.811.292	316.908.627	53.842.181.458
2. Depreciation value						
- <i>Beginning of year</i>	9.213.251.212	16.052.148.076	15.840.666.115	1.376.331.791	281.143.955	42.763.541.149
- Depreciation during the year	169.588.848	38.588.228	79.314.197	53.456.652	2.438.499	343.386.424
- Number decreased during the year						-
- <i>End of year</i>	9.382.840.060	16.090.736.304	15.919.980.312	1.429.788.443	283.582.454	43.106.927.573
3. Remaining value						
- <i>Beginning of year</i>	8.876.511.867	780.369.870	302.514.399	821.419.501	35.764.672	10.816.580.309
- <i>End of year</i>	8.706.923.019	779.781.642	223.200.202	992.022.849	33.326.173	10.735.253.88



In which, some tangible fixed assets with the carrying value of VND 1,898,355,096 as of 31 December 2025 have been mortgaged to secure the borrowings from BIDV — Binh Duong Branch

Additionally, the office building from plot 29 to plot 32, Block G, Lot C4, C2 and C4 Residences, New Urban Area, Binh Duong Ward, Ho Chi Minh City, with the carrying value of VND 5,440,559,641 as of 31 December 2025, has been pledged as security for the Company's future credit facilities at I Vietcombank — Tan Binh Duong Branch under Credit Facility Agreement No. 0047CRC/TRD8/25LD dated 31 July 2025

11 Intangible fixed assets

Intangible fixed assets are Computer software and Land use rights:

	Computer software	Land use right	Total
1. Original price			
- <i>Beginning of year</i>	4.838.134.273	12.810.421.112	17.648.555.385
- Number of purchases during the year	371.800.000		
- Number decreased during the year			
- <i>End of year</i>	5.209.934.273	12.810.421.112	18.020.355.385
2. Depreciation value			
- <i>Beginning of year</i>	2.868.580.623	2.029.741.833	4.898.322.456
- Depreciation during the year	153.138.613	28.060.947	181.199.560
- Number decreased during the year			-
- <i>End of year</i>	3.021.719.236	2.057.802.780	5.079.522.016
3. Remaining value			
- <i>Beginning of year</i>	1.969.553.650	10.780.679.279	12.750.232.929
- <i>End of year</i>	2.188.215.037	10.752.618.332	12.940.833.369

The land use right at My Phuoc II Industrial Park, Ben Cat Ward, Ho Chi Minh City, with carrying value of VND 3.204.563.199 as of 31 December 2025, has been pledged as security for a short-term borrowing from BIDV — Binh Duong Branch.

Additionally, the land use rights for plot 29 to plot 32, Block G, Lot C4, C2 and C4 Residences, New Urban Area, Binh Duong Ward, Ho Chi Minh City, with the carrying value of VND 7,044,834,521 as of 31 December 2025, have been pledged as security for the Company's future credit facilities at Vietcombank - Tan Binh Duong Branch under Credit Facility Agreement No. 0047CRC/TRD8/25LD dated 31 July 2025

12 Investment property

11a. Investment property waiting for appreciation



	Building and structures	Land use right	Total
1. Original price			
- <i>Beginning of year</i>	4.479.195.636	5.032.852.685	9.512.048.321
- Number of purchases during the year			0
- Number decreased during the year			-
- <i>End of year</i>	4.479.195.636	5.032.852.685	9.512.048.321
2. Depreciation value			
- <i>Beginning of year</i>			0
- Depreciation during the year			-
- Number decreased during the year			-
- <i>End of year</i>	0	0	0
3. Remaining value			
- <i>Beginning of year</i>	4.479.195.636	5.032.852.685	9.512.048.321
- <i>End of year</i>	4.479.195.636	5.032.852.685	9.512.048.321

11b. Investment property for lease

	Building and structures	Total
1. Original price		
- <i>Beginning of year</i>	12.674.400.139	12.674.400.139
- Number of purchases during the year		-
- Number decreased during the year		-
- <i>End of year</i>	12.674.400.139	12.674.400.139
2. Depreciation value		
- <i>Beginning of year</i>	1.013.952.000	1.013.952.000
- Depreciation during the year	126.744.000	126.744.000
- Number decreased during the year		-
- <i>End of year</i>	1.140.696.000	1.140.696.000
3. Remaining value		
- <i>Beginning of year</i>	11.660.448.139	11.660.448.139
- <i>End of year</i>	11.533.704.139	11.533.704.139

The investment property portfolio at the end of the reporting period is as follows:

	Original price	Accumulated depreciation	Remaining value
Land use rights (G26-G28)	5.032.852.685	-	5.032.852.685
Office building (G26-G28)	4.479.195.636	-	4.479.195.636
HDPE factory	12.674.400.139	1.140.696.000	11.533.704.139
Total	22.186.448.460	1.140.696.000	21.045.752.460

The land use rights and the office buildings attached to the land from plot 26 to plot 28, Block G, Lot C4, C2 and C4 Residences, New Urban Area, Binh Duong Ward, Ho Chi Minh City, with the carrying value of VND 9.512.048.321 as of 31 December 2025, have been pledged to Vietcombank — Tan Binh Duong Branch to secure Credit Facility Agreement No. 0047CRC/TRD8/25LD dated 3 1 July 2025

13 Long-term work-in-progress assets



BINH DUONG CONSTRUCTION & CIVIL ENGINEERING JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS
1ST QUARTER 2026

	<u>End of period</u>	<u>Beginning of year</u>
- Fast software	-	286.000.000
Total	-	286.000.000

14 Investment in subsidiaries

Investment in Binh Duong Plastic Production Trading MTV Company Limited.

According to Business Registration Certificate No. 3703006434 dated 29 October 2021 issued by Binh Duong Department of Planning and Investment, the Company invests in Binh Duong Plastic Production and Trading MTV Company Limited 30.000.000.000 VND, equivalent to 100% of charter capital. In the second quarter of 2024, the Company continued to invest an additional 20.000.000.000 VND. At the end of the reporting period, the Company had invested 50,000,000,000 VND in Binh Duong Plastic Production and Trading MTV Company Limited, equivalent to 100% of charter capital.

Fair value

The Company has not determined the fair value of the investments due to the lack of specific guidance on determining fair value.

Operating performance of the subsidiary

Binh Duong Plastic Production Trading MTV Company Limited has come into operations.

Provisions for impairment of investments in the subsidiary

The situation of fluctuations in provisions for capital contributions to other entities is as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
Beginning balance	16.315.005.815	8.957.204.615
Additional provision	1.714.113.825	7.357.801.200
Ending balance	18.029.119.640	16.315.005.815

Transactions with subsidiaries

During the period, the Company only incurred the following transactions with Binh Duong Plastic Production and Trading MTV Company Limited:

	<u>End of period</u>	<u>Beginning of year</u>
Purchase of merchandise	199.180.800	199.180.800
Payment for merchandise	7.638.000	189.138.240
Leasing factory	491.008.500	1.964.034.000

15 Short-term trade payables

	<u>End of period</u>	<u>Beginning of year</u>
<i>Payables to related parties</i>	<i>1.159.226.874.114</i>	<i>1.042.530.330.038</i>
Becamex Investment And Industrial Development Group	1.100.404.049.238	752.748.037.270
Binh Duong Trade And Development Joint - Stock Company (TDC)	52.064.037.233	288.309.454.691
Branch of Binh Duong Trade and Development Joint - Stock Company - My Phuoc Ready Mix Concrete Factory	5.541.835.199	1.312.491.553
Becamex International Hospital – BIH	-	128.088.000



BINH DUONG CONSTRUCTION & CIVIL ENGINEERING JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS
1ST QUARTER 2026

	<u>End of period</u>	<u>Beginning of year</u>
Binh Duong Plastic Production Trading MTV Company Limited	571.596.480	25.977.024
Vietnam Technology & Telecommunication Joint Stock Company	35.875.100	6.281.500
Becamex Binh Dinh Joint Stock Company	1.809.570	-
Eastern International University (EIU)	106.954.214	-
Becamex Construction Material Joint Stock Company	500.717.080	-
Payables to other suppliers	35.875.485.115	27.462.522.463
Total	<u>1.195.102.359.229</u>	<u>1.069.992.852.501</u>

The Company has no overdue trade payables.

16 Short-term advances from customers

	<u>End of period</u>	<u>Beginning of year</u>
Advances from related parties	362.382.201.316	341.237.273.082
Becamex Investment And Industrial Development Group	321.625.425.199	311.830.324.784
Becamex IJC	11.605.456.635	-
Setiabecamex Joint Stock Company	29.151.319.482	29.406.948.298
Advances from other customers	-	-
Total	<u>362.382.201.316</u>	<u>341.237.273.082</u>

17 Dividends and profits must be paid.

	<u>End of period</u>	<u>Beginning of year</u>
Dividends still payable	265.642.835	354.699.635
Total	<u>265.642.835</u>	<u>354.699.635</u>

18 Taxes and other obligations to the State Budget

Target	<u>Beginning of year</u>		<u>Number of transactions during the period</u>		<u>End of year</u>	
	<u>Must pay</u>	<u>Receivable</u>	<u>Number to be paid</u>	<u>Number submitted</u>	<u>Must pay</u>	<u>Receivable</u>
1. Corporate income tax	24.732.697.956			23.302.444.582	1.430.253.374	
2. Personal income tax	284.926.200		314.270.682	579.179.932	20.016.950	
3. Other taxes (business license, registration fee)	547.432.545		6.047.600	553.480.145		
4. Fees, charges, other payable amounts	32.160.000		123.611	32.283.611		
Total	<u>25.597.216.701</u>	-	<u>320.441.893</u>	<u>24.467.388.270</u>	<u>1.450.270.324</u>	-

Value Added Tax (VAT)

The Company has to pay VAT in accordance with the deduction method at the tax rate of 10%.

From 01 January 2025 to 31 December 2025, the Company is entitled to a VAT rate of 8% on certain merchandise and services pursuant to Decrees No. 180/2024/ND-CP dated 31 December 2024 and No. 174/2025/ND-CP dated 30 June 2025 of the Government stipulating the VAT reduction policy under Resolutions No. 174/2024/QH15 dated 30 November 2024 and No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.



Corporate Income Tax

The Company is responsible for paying corporate income tax on taxable income at the rate of 20%.

The estimated corporate income tax payable during the year is as follows:

	<u>End of period</u>	<u>Beginning of year</u>
Total accounting profit before tax	(21.356.676.077)	129.040.655.698
Increases/(decreases) of accounting profit to determine taxable income:		
- Increases	-	231.446.903
- Decreases	-	-
Taxable income	-	129.272.102.601
Loss brought forward from the previous years	-	-
Assessable income	-	129.272.102.601
Corporate income tax rate	20%	20%
Corporate income tax payable	-	25.854.420.520
Adjustments of corporate income tax of the previous years	-	23.961.452
Total corporate income tax payable	-	25.878.381.972

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Financial Statements can be changed upon the inspection of tax authorities.

Other taxes

The Company declares and pays according to regulations.

19 Payable to employees

	<u>End of year</u>	<u>Beginning of year</u>
March Salary	6.708.700.679	9.955.557.500
Total	6.708.700.679	9.955.557.500

20 Short-term accrued expenses:

This is the prepaid expense of the projects

	<u>End of year</u>	<u>Beginning of year</u>
Interest expenses	-	1.191.482.893
Accruals of costs for the High-rise Apartment Project in Zone 5, Dinh Hoa	1.116.940	5.208.362.191
Renovation of the 19th Floor - Becamex WTC Tower	285.051.292	-
Dormitory Renovation	44.196.610	-
Accruals of costs for the BOT Project of upgrading and expanding National Highway 13	1.486.711.374	4.678.121.803
Ho Chi Minh City-TDM-Chon Thanh Expressway	672.949.702	-
Other short-term accrued expenses	97.900.588	649.362.583
Total	2.587.926.506	11.727.329.470



21 Other short-term payables

	<u>End of period</u>	<u>Beginning of year</u>
<i>Payable to related parties</i>	-	-
<i>Payable to other organizations and individuals</i>	1.524.500.262	1.356.189.171
Trade Union's expenditure	317.043.116	497.774.916
Receipt of deposits for house repairs and improvements	460.000.000	500.000.000
Personal Income Tax temporarily collected	209.052.977	104.662.594
Driver contract security deposit	533.454.169	253.751.661
Social insurance, health insurance, unemployment insurance	4.950.000	-
Total	<u>1.524.500.262</u>	<u>1.356.189.171</u>

The Company has no other overdue payables.

22 Borrowings

21a. Short-term borrowings and financial leases

	<u>End of year</u>		<u>Beginning of year</u>	
	<u>Value</u>	<u>Amount likely to be repaid</u>	<u>Value</u>	<u>Amount likely to be repaid</u>
BIDV - Binh Duong Branch	114.666.202.932	114.666.202.932	116.503.149.435	116.503.149.435
Vietcombank - Tan Binh Duong Branch	21.793.258.799	21.793.258.799	1.694.906.631	1.694.906.631
VietinBank	9.783.068.570	9.783.068.570	-	-
MB Bank - Binh Phuoc Branch	9.069.000.000	9.069.000.000	9.069.000.000	9.069.000.000
Total	<u>155.311.530.301</u>	<u>155.311.530.301</u>	<u>127.267.056.066</u>	<u>127.267.056.066</u>

The Company is solvent over short-term borrowings.

The borrowing from BIDV - Binh Duong Branch is to supplement the working capital and provide guarantees at the interest rate specifically stipulated in each borrowing acknowledgment. This borrowing is secured by mortgaging some tangible fixed assets and land use rights held by the Company.

The borrowing from Vietcombank - Tan Binh Duong Branch according to Credit Facility Agreement No. 0047CRC/TRD8/25LD dated 31 July 2025 with a credit limit of VND is to settle other lawful, reasonable and valid expenses in support of the Company's construction and business operations. This borrowing is secured by certain tangible fixed assets, land use rights and investment properties of the Company.

Details of increases/(decreases) of short-term borrowings during the year are as follows:

	<u>Beginning of year</u>	<u>Loan increase</u>	<u>Loan repaid</u>	<u>End of period</u>
BIDV - Binh Duong Branch	116.503.149.435	8.163.053.497	10.000.000.000	114.666.202.932
Vietcombank - Tan Binh Duong Branch	1.694.906.631	20.098.352.168	-	21.793.258.799
VietinBank	-	9.783.068.570	-	9.783.068.570
MB Bank - Binh Phuoc Branch	9.069.000.000	-	-	9.069.000.000



Total	Beginning of	Loan increase	Loan repaid	End of period
	year			
	<u>127.267.056.066</u>	<u>38.044.474.235</u>	<u>10.000.000.000</u>	<u>155.311.530.301</u>

21b. Long-term borrowings and financial leases

	End of year		Beginning of year	
	Value	Amount likely to be repaid	Value	Amount likely to be repaid
BIDV - Binh Duong Branch	170.794.819.676	170.794.819.676	170.794.819.676	170.794.819.676
MB Bank- Binh Phuoc Branch	317.417.238.155	317.417.238.155	317.417.238.155	317.417.238.155
ACB Bank	<u>289.521.475.021</u>	<u>289.521.475.021</u>	-	-
Total	<u>777.733.532.852</u>	<u>777.733.532.852</u>	<u>488.212.057.831</u>	<u>488.212.057.831</u>

The Company is solvent over long-term borrowings.

This is the borrowing from BIDV - Binh Duong Branch under Credit Agreement No. 01/2025/83518/HDTD dated 23 December 2025 with a credit limit of VND 440.294.000.000 and a borrowing term of 36 months from the date of the first disbursement. This borrowing is used to pay for 118 terraced houses of the Green City Binh Duong Housing Project within the Hoa Loi Resettlement Area. This borrowing is secured by inventories formed from the borrowing.

This is the borrowing from MB - Binh Phuoc Branch under Credit Facility Agreement No. 365734.25.660.40155915.TD dated 24 December 2025 with a credit limit of VND 653.000.000.000 a borrowing term of 48 months from the date of the first disbursement. The borrowing is used to pay for 1 83 houses of the Green City Binh Duong Housing Project within the Hoa Loi Resettlement Area. On 24 December 2025, the Company incurred a debt of VND 326.486.238.155. This borrowing is secured by inventories formed from the borrowing.

This is the borrowing from ACB bank – Sai Gon Branch under Credit Facility Agreement No. SGN.DN.5729.200.326 dated 30 March 2026 with a credit limit of VND 579.000.000.000 a borrowing term of 36 months from the date of the first disbursement. The borrowing is used to pay for 169 houses of the Green City Binh Duong Housing Project within the Hoa Loi Resettlement Area. On 31 March 2026, the Company incurred a debt of VND 289.521.475.021. This borrowing is secured by inventories formed from the borrowing.

The repayment term of long-term borrowings from banks is as follows:

	Beginning of	Loan increase	Loan repaid	End of period
	year			
BIDV - Binh Duong Branch	170.794.819.676	-	-	170.794.819.676
MB Bank- Binh Phuoc Branch	317.417.238.155	-	-	317.417.238.155
ACB Bank	-	<u>289.521.475.021</u>	-	<u>289.521.475.021</u>
Total	<u>488.212.057.831</u>	<u>289.521.475.021</u>	-	<u>777.733.532.852</u>

The Company does not have any overdue loans that have not been paid.

23 Provisions for short-term payables



Provisions for short-term payables are related to warranty of construction works. Details are as follows:

	<u>End of period</u>	<u>Beginning of year</u>
Beginning balance	5.036.815.219	11.028.985.334
Increase due to provisions	635.019.063	1.981.870.083
Reversal		(7.974.040.198)
Số cuối năm	<u><u>5.671.834.282</u></u>	<u><u>5.036.815.219</u></u>

24 Bonus and welfare funds

	<u>Beginning of Year</u>	<u>Increase due to extraction from profit</u>	<u>Fund expenditure in the period</u>	<u>End of period</u>
Bonus Fund, Welfare fund	26.340.646	-	-	26.340.646
Total	<u><u>26.340.646</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>26.340.646</u></u>

25 Owner's Equity

25.1 Statement of fluctuations in owner's equity

Information on the fluctuations in owner's equity is presented in the attached Appendix 01.

25.2 Details of capital contribution of the owners

	<u>End of period</u>	<u>Beginning of year</u>
- Becamex Investment And Industrial Development Group	155.472.580.000	155.472.580.000
- Other shareholders	194.527.420.000	194.527.420.000
Total	<u><u>350.000.000.000</u></u>	<u><u>350.000.000.000</u></u>

25.3 Shares

	<u>End of period</u>	<u>Beginning of year</u>
Number of shares registered to be issued	35.000.000	35.000.000
Number of shares already issued	35.000.000	35.000.000
- Common shares	35.000.000	35.000.000
- Preferred shares	-	-
Number of shares repurchased	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	35.000.000	35.000.000
- Common shares	35.000.000	35.000.000
- Preferred shares	-	-

Face value per outstanding share: VND 10.000

According to Resolution No. 04/2025/NQ-DHDCD dated 12 December 2025 of the General Meeting of Shareholders, a plan to increase the charter capital to VND 700,000,000,000 was approved to make payments to suppliers and subcontractors and to supplement the working capital. The plan is expected to be implemented in 2026

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

1 Sales and service revenue



BINH DUONG CONSTRUCTION & CIVIL ENGINEERING JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS
1ST QUARTER 2026

1.1 Gross sales

	<u>This period</u>	<u>Previous period</u>
Sales of construction	61.903.179.804	3.262.145.374
Sales of goods (HDPE pipes)	88.107.200	11.400.000
Factory and office space for rent	491.008.500	491.008.500
Total	<u>62.482.295.504</u>	<u>3.764.553.874</u>

1.2 Sales to related parties

Sales of goods and service provision to related parties are as follows:

	<u>This period</u>	<u>Previous period</u>
- Becamex Investment And Industrial Development Group		
Selling HDPE pipes	88.107.200	11.400.000
Buiding construction works	58.132.912.243	
- Setiabecamex Joint Stock Company		
Buiding construction works	2.556.288.156	-
- Becamex – Binh Phuoc Infrastructure Development Joint Stock Company		
Buiding construction works	-	3.262.145.374
- Binh Duong Plastic Production Trading MTV Company Limited		
Factory and office space for rent	491.008.500	491.008.500
- Becamex Binh Dinh Joint Stock Company		
Buiding construction works	1.213.979.405	-

2 Costs of sales

	<u>This period</u>	<u>Previous period</u>
Cost of construction	56.347.880.887	3.207.617.912
Cost of goods (HDPE pipes)	83.701.840	10.830.000
Cost of leasing factory buildings, offices	314.672.714	603.115.350
Total	<u>56.746.255.441</u>	<u>3.821.563.262</u>

3 Financial income

	<u>This period</u>	<u>Previous period</u>
Demand deposit interest	85.957.795	13.951.764
Term deposit interest	9.079.757	3.331.506
Total	<u>95.037.552</u>	<u>17.283.270</u>

4 Financial expenses

	<u>This period</u>	<u>Previous period</u>
Interest expenses	12.336.237.072	587.213.296
Provision for long-term financial investments	1.714.113.825	-
Other financial costs	2.895.000.000	1.389.219.284
Total	<u>16.945.350.897</u>	<u>1.976.432.580</u>



5 General and administration expenses

	<u>This period</u>	<u>Previous period</u>
Employees	6.435.198.857	3.461.732.116
Office stationery	209.012.629	89.928.961
Depreciation/(amortization) of fixed assets	469.254.871	495.898.278
Other expenses	3.237.275.138	1.543.666.324
Total	<u>10.350.741.495</u>	<u>5.591.225.679</u>

6 Other income

	<u>This period</u>	<u>Previous period</u>
Reversal of provision for construction warranty	-	2.571.998.673
Interest on late payment for apartments	56.339.111	43.259.943
Other income	52.123.200	36.433.691
Total	<u>108.462.311</u>	<u>2.651.692.307</u>

7 Other expenses

	<u>This period</u>	<u>Previous period</u>
Tax fines and tax collected in arrears	123.611	41.548.004
Other expenses	-	36.433.707
Total	<u>123.611</u>	<u>77.981.711</u>

8 Earnings per share

8.1 Basic/diluted earnings per share

	<u>This period</u>	<u>Previous period</u>
Accounting profit after corporate income tax	(21.356.676.077)	(5.033.673.781)
Appropriation for bonus and welfare funds; remunerations for the Board of Management and the Control Board	-	-
Profit for determining basic/diluted earnings per share	-	-
Weighted average common shares outstanding during the period	35.000.000	35.000.000
Basic/diluted earnings per share	<u>-</u>	<u>-</u>

8.2 Other information

There have been no transactions of trading common shares or potential common shares incurring from the balance sheet date to the date of these Financial Statements.

9 Operating costs

	<u>This period</u>	<u>Previous period</u>
Materials and supplies	63.744.485.124	98.538.961
Labor	17.176.421.027	5.043.781.206
Depreciation/(amortization) of fixed assets	524.585.984	495.898.278
External service rendered	99.284.158.872	7.497.051.175
Other expenses	753.298.965	1.113.989.733
Total	<u>181.482.949.972</u>	<u>14.249.259.353</u>

VII. OTHER DISCLOSURES

1. Operating leased assets

As at the balance sheet date, the total minimum rental to be collected in the future from operating leases is classified by terms as follows:



	<u>This period</u>	<u>Previous period</u>
Less than 1 year	491.008.500	-
More than 1 year to 5 years	-	3.928.068.000
Cộng	<u>491.008.500</u>	<u>3.928.068.000</u>

This is the rental for 1,980 m² of factory and 202.26 m² of office located at Lots C-5B-CN, C-6B-CN, NA4 Road, My Phuoc II Industrial Park, Ben Cat Ward, Ho Chi Minh City under the Contract No. 01/2023-HDKT dated 29 December 2023. The leasing rate is VND 75,000/m²/month. The term of the signed lease contract is 3 years, starting from the date of signing the lease contract

2. Transactions and balances with related parties

The Company's related parties include key management personnel, their related individuals and other related parties.

2a. Transactions and balances with the key management personnel and their related individuals

The key management personnel include: members of the Board of Directors, the Supervisory Board and the Executive Board (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods and provisions of services and no other transactions with the key management personnel and their related individuals.

Receivables from and payables to the key management personnel and their related individuals

The receivables from and payables to the key management personnel and their related individuals are presented

The receivables from the key management personnel and their related individuals are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from the key management personnel and their related individuals.

Remuneration of the key management personnel and the Supervisory Board.

Income of key managers

	<u>This period</u>	<u>Previous period</u>
Members of the Board of Directors		
Mr. Nguyen Thanh Trung - Chairman	0	0
Mr. Nguyen Kim Tien - Member	0	0
Mr. Huynh Vinh Thanh - Member	0	0
Mr. Tran Thien The - Member	0	0
Ms. Bui Thi Thuy - Member	0	0
Members of the Supervisory Board		
Mr. Nguyen Hai Hoang - Head	0	0
Ms. Huynh Thi Que Anh - Member	0	0
Ms. Le Thi Thuy Duong - Member	0	0
Members of the Executive Board		
Mr. Nguyen Kim Tien - General Director	302.190.000	202.190.000



	<u>This period</u>	<u>Previous period</u>
Mr. Ly Tan Tri - Deputy General Director	-	162.190.000
Ms. Ho Minh Diem Thuy - Deputy General Director	-	162.190.000
Mr. Tran Nhat Khoa - Deputy General Director	252.190.000	50.730.000
Mr. Cao Dinh Tue Minh - Deputy General Director	183.190.000	-
Mr. Nguyen Thanh Hai - Deputy General Director	157.190.000	-
Ms. Luong Thi Quynh Hoa - Chief Accountant	227.190.000	142.190.000
Total	<u>1.121.950.000</u>	<u>719.490.000</u>

* Remuneration of the Board of Directors and the Supervisory Board is paid annually according to the Meeting of Shareholders.

1.2 Transactions and balances with other related parties

Other related parties to the Company include:

<u>Other related parties</u>	<u>Relationship</u>
Binh Duong Plastic Production Trading MTV Company Limited.	Subsidiary of BCE Company
Becamex Investment And Industrial Development Group	Capital contributing company
Becamex Infrastructure Development Joint Stock Company	Company in the same Group
Binh Duong Trade and Development Joint Stock Company	Company in the same Group
My Phuoc Hospital Joint Stock Company	Company in the same Group
Becamex Urban Development Joint Stock Company (UDJ)	Company in the same Group
Becamex Construction Material Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company
Branch of Binh Duong Trade And Development Joint - Stock Company - My Phuoc Ready Mix Concrete Factory	Subsidiary of Binh Duong Trade and Development Joint Stock Company
Vietnam Technology & Telecommunication Joint Stock Company	Associate of Becamex Investment And Industrial Development Group
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd.	Associate of Becamex Investment And Industrial Development Group
Becamex Tokyu Co., Ltd.	Associate of Becamex Investment And Industrial Development Group
BW Industrial Development Joint Stock Company	Associate of Becamex Investment And Industrial Development Group
Becamex – Binh Phuoc Infrastructure Development Joint Stock Company	Associate of Becamex Investment And Industrial Development Group
Setia - Becamex Joint Stock Company	Associate of Becamex Investment And Industrial Development Group



Other related parties	Relationship
Becamex International Hospital – BIH	Subsidiary company of Becamex Investment And Industrial Development Group
Eastern International University (EIU)	Subsidiary company of Becamex Investment And Industrial Development Group

Transactions with other related parties

In addition to the transactions with the subsidiary presented in Note No. V. 12 as well as sales of goods and service provisions presented in Note No. VI. I b, the Company also has other following transactions with other related parties:

	<u>This period</u>	<u>Previous period</u>
<i>Becamex Investment And Industrial Development Group</i>		
Management fee; rental services	2.056.229.272	76.563.936
Payment of service fees	2.161.751.225	-
Purchase of real estate in the Green City project	752.003.815.000	-
Payment for the purchase of real estate	479.646.303.169	-
Receipt of advance and collection from construction activities	93.024.150.386	-
<i>Vietnam Technology & Telecommunication Joint Stock Company</i>		
Service fees	45.561.544	40.667.172
Payment of service fees	20.500.698	-
<i>Setiabecamex Joint Stock Company</i>		
Collection from construction projects	2.229.083.271	-
Service fees	-	-
Payment of service fees	-	-
<i>- Branch of Binh Duong Trade and Development Joint - Stock Company - My Phuoc Ready Mix Concrete Factory</i>		
Purchase of materials and supplies	9.315.525.892	-
Payment for materials and supplies	4.967.194.548	-
<i>- Becamex Construction Material Joint Stock Company</i>		
Purchase of materials and supplies	463.626.926	-
Payment for materials and supplies	-	-
<i>- Binh Duong Trade And Development Joint - Stock Company (TDC)</i>		
Construction costs	-	-
Payment for construction works	236.245.417.458	-
<i>- Becamex Binh Dinh Joint Stock Company</i>		
Purchase of services	24.167.400	-



BINH DUONG CONSTRUCTION AND CIVIL ENGINEERING JOINT STOCK COMPANY


Address: Block G, Dong Khoi Street, Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province


FINANCIAL STATEMENTS

Appendix 01: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Share premiums	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	350.000.000.000	156.705.545	25.199.565.611	103.256.431.549	478.612.702.705
Profit/(loss) during the previous year	-	-	-	-	-
Ending balance of the previous year	350.000.000.000	156.705.545	25.199.565.611	103.256.431.549	478.612.702.705
Beginning balance of the current year	350.000.000.000	156.705.545	25.199.565.611	103.256.431.549	478.612.702.705
Profit during the current year	-	-	-	(21.356.676.077)	(21.356.676.077)
Ending balance of the current year	350.000.000.000	156.705.545	25.199.565.611	81.899.755.472	457.256.026.628


 Vuong Nguyen Thanh Hau
 Preparer


 Luong Thi Quynh Hoa
 Chief Accountant


 Công ty Cổ phần Xây dựng và Giao thông Bình Dương
 S.Đ.K.Đ. 37008/Bình Dương
 Ngày: 23/04/2026
 Luong Kim Tien
 General Director

