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
3RD QUARTER 2026

October 2026

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*

STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - SHORT-TERM ASSETS	**100**		**3.082.527.282.366**	**2.477.620.923.304**
I. CASH AND CASH EQUIVALENTS	**110**		**16.437.581.371**	**307.316.961.442**
1. Cash	111		16.437.581.371	304.793.442.488
2. Cash Equivalents	112		-	2.523.518.954
II. SHORT-TERM INVESTMENTS	**120**		**19.000.000.000**	**-**
1. Trading Securities	121		-	
2. Allowances for decline in value of trading securities	122		-	
3. Held-to-Maturity Investments	123		19.000.000.000	-
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**		**525.952.533.182**	**552.326.055.632**
1. Short-term trade receivables	131		451.792.060.688	197.644.621.351
2. Short-term repayments to suppliers	132		77.801.491.386	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		854.119.887	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**		**2.314.009.624.672**	**1.478.840.006.325**
1. Inventories	141		2.314.009.624.672	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**		**207.127.543.141**	**139.137.899.905**
1. Short-term Prepaid Expenses	161		3.799.455.883	923.252.506
2. Deductible VAT	162		203.328.087.258	138.214.647.399
3. Taxes and other receivables from government budget	163		-	-

ITEMS	Code	Note	Ending balance	Beginning balance
4. Government bonds purchased for resale	164		-	-
5. Others Current Assets	165		-	-
B - LONG-TERM ASSETS	**200**		**78.815.825.093**	**81.755.167.223**
I. LONG-TERM RECEIVABLES	**210**		**1.398.356.000**	**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		1.398.356.000	16.500.000
6. Long-term allowances for doubtful debts	216		-	-
II. FIXED ASSETS	**220**		**23.859.522.004**	**23.566.813.238**
1. Tangible Fixed Assets	**221**		**11.296.579.423**	**10.816.580.309**
- Historical Cost	222		54.990.951.458	53.580.121.458
- Accumulated Depreciation	223		(43.694.372.035)	(42.763.541.149)
2. Finance lease fixed assets	**224**		-	-
- Historical Cost	225		-	-
- Accumulated Depreciation	226		-	-
3. Intangible Fixed Assets	**227**		**12.562.942.581**	**12.750.232.929**
- Historical Cost	228		18.020.355.385	17.648.555.385
- Accumulated Depreciation	229		(5.457.412.804)	(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		-	-
- Accumlated 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**		**20.792.264.460**	**21.172.496.460**
- Historical Cost	241		22.186.448.460	22.186.448.460
- Accumulated Depreciation	242		(1.394.184.000)	(1.013.952.000)
IV. LONG-TERM ASSETS IN PROGRESS	**250**		**710.767.040**	**286.000.000**
1. Long-term Work In Progress	251		-	-
2. Construction in progress	252		710.767.040	286.000.000
V. LONG-TERM INVESTMENTS	**260**		**29.186.118.841**	**33.684.994.185**

ITEMS	Code	Note	Ending balance	Beginning balance
1. Investments in Subsidiaries	261		50.000.000.000	50.000.000.000
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		(20.813.881.159)	(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**		**2.868.796.748**	**3.028.363.340**
1. Long-term Deferred Expenses	271		2.868.796.748	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**		**3.161.343.107.459**	**2.559.376.090.527**
C - LIABILITIES	**300**		**2.688.438.882.660**	**2.080.763.387.822**
I. SHORT-TERM LIABILITIES	**310**		**1.969.161.971.968**	**1.592.551.329.991**
1. Short-term trade payables	311		1.128.190.832.848	1.069.992.852.501
2. Short-term prepayments from customers	312		350.782.549.005	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		3.285.571.882	25.597.216.701
5. Payables to employees	315		6.554.342.437	9.955.557.500
6. Short-term accrued expenses	316		178.889.376	11.727.329.470
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract	318		-	-
9. Short-term Defered Revenues	319		-	-
10. Other Short-term Payables	320		2.088.275.946	1.356.189.171
11. Short-term borrowings and finance lease liabilities	321		465.853.276.978	127.267.056.066
12. Short-term provisions	322		2.986.221.614	5.036.815.219
13. Bonus and welfare fund	323		8.976.369.047	26.340.646
14. Price Stabilisation Fund	324		-	-
15. Government bonds purchased for resale	325		-	-
II. LONG-TERM LIABILITIES	**330**		**719.276.910.692**	**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		-	-

ITEMS	Code	Note	Ending balance	Beginning balance
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term Defered Revenues	337		-	-
8. Other Long-term Payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		714.468.493.285	488.212.057.831
10. Convertible Bonds	340		-	-
11. Preferred Shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		4.808.417.407	-
14. Science and Technology Development Fund	344		-	-
D - OWNER'S EQUITY	**400**		**472.904.224.799**	**478.612.702.705**
1. Contributed capital	411		**419.998.460.000**	**350.000.000.000**
- Ordinary Shares with Voting Right	411A		419.998.460.000	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		35.373.586.239	25.199.565.611
9. Other equity funds	419		-	-
10. Undistributed profit after tax	**420**		**17.375.473.015**	**103.256.431.549**
- Undistributed profit after tax brought forward	420A		3.753.311.727	94.157.823
- Undistributed profit after tax for the current year	420B		13.622.161.288	103.162.273.726
TOTAL SOURCES	**440**		**3.161.343.107.459**	**2.559.376.090.527**

Ho Chi Minh City, 19 October 2026

Preparer	Chief Accountant	General Director
Vuong Nguyen Thanh Hau	*Lương Thi Quynh Hoa*	*Nguyen Kim Tien*

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

3rd quarter 2026

Unit: VND

ITEMS	Code	Note	3rd 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**		**404.171.001.402**	**185.523.861.609**	**767.019.682.209**	**302.823.581.434**
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered (10=01-02)	**10**		**404.171.001.402**	**185.523.861.609**	**767.019.682.209**	**302.823.581.434**
4. Costs of goods sold	11		340.034.458.226	175.398.119.717	676.064.547.367	278.397.192.843
5. Gross revenues from sales and services rendered (20=10-11)	**20**		**64.136.543.176**	**10.125.741.892**	**90.955.134.842**	**24.426.388.591**
4. Profit and Loss from the investment property selling	21		-	-	-	-
7. Financial income	22		656.154.063	25.081.591	1.971.917.475	145.308.403
8. Financial expenses	23		5.117.905.249	1.890.282.439	45.266.269.847	5.416.238.884
- In Which: Borrowing Cost	24		3.786.704.707	91.026.666	37.872.394.503	1.020.919.188
9. Selling expenses	25		1.199.750.280	-	2.757.823.802	-
10. General administration expenses	26		9.940.310.212	7.920.422.685	29.929.992.476	19.776.502.742
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	**30**		**48.534.731.498**	**340.118.359**	**14.972.966.192**	**(621.044.632)**
12. Other income	31		35.201.998	3.544.243.671	267.258.046	6.278.658.084
13. Other expenses	32		77.618	26.180.000	339.346	258.194.349
14. Other profits (40=31-32)	40		35.124.380	3.518.063.671	266.918.700	6.020.463.735
15. Total net profit before tax (50=30+40)	**50**		**48.569.855.878**	**3.858.182.030**	**15.239.884.892**	**5.399.419.103**
16. Current corporate income tax expenses	51		1.617.723.604	771.636.406	1.617.723.604	1.239.715.009
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profits after enterprise income tax (60=50-51-52)	**60**		**46.952.132.274**	**3.086.545.624**	**13.622.161.288**	**4.159.704.094**
19. Basic earnings per share	70		**816**	**64**	**237**	**87**
20. Diluted earnings per share	71					

Ho Chi Minh City, 19 October 2026

Preparer	Chief Accountant	General Director
Vuong Nguyen Thanh Hau	*Luong Thi Quynh Hoa*	*Nguyen Kim Tien*

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*

CASH FLOW STATEMENT

(Indirect method)
As of 30 September 2026

Unit: VND

ITEMS		Current year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	***01***	***15.239.884.892***	***5.399.419.103***
2. Adjustments			
- Depreciation of fixed assets and investment properties	02	(337.243.806)	1.807.101.836
- Provisions	03	7.256.699.146	(713.303.716)
- Gain/ (loss) from exchange difference due to revaluation of moneytary items in foreign currencies	04	-	-
- Gain/ (loss) from investing activities	05	(648.219.178)	(99.246.573)
- Interest expenses	06	67.442.127.468	1.034.966.501
- Other adjustments	07	-	-
3. Operating profit before changes of working capital	***08***	***88.953.248.522***	***7.428.937.151***
- Increase/(decrease) of receivables	09	(40.121.773.409)	(196.194.023.754)
- Increase/(decrease) of inventories	10	(835.169.618.347)	(601.488.709.676)
- Increase/(decrease) of payables	11	29.596.319.465	793.580.439.434
- Increase/ (decrease) of prepaid expenses	12	(2.716.636.785)	3.332.319
- Increase/(decrease) of securities trading	13	-	-
- Interests paid	14	(67.442.127.468)	(1.034.966.501)
- Corporate income tax paid	15	-	-
- Other cash inflows	16	-	-
- Other cash outflows	17	(10.380.610.793)	(3.750.910.000)
Net cash flows from operating activities	***20***	***(837.281.198.815)***	***(1.455.901.027)***
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	(19.000.000.000)	5.000.000.000
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	648.219.178	99.246.573
Net cash flows from investing activities	***30***	***(18.351.780.822)***	***5.099.246.573***
III. Cash flows from financing activities			
1. Proceeds from issuing stocks and capital contributions			

	ITEMS		Current year	Previous year
	from owners	31	-	-
2.	Repayment for capital contributions and re-purchases of stocks already issued	32	-	-
3.	Receivables from borrowings	33	841.865.987.080	2.240.416.879
4.	Repayment for loan principal	34	(277.023.330.714)	(81.540.100.468)
5.	Payments for financial leased assets	35	-	-
6.	Dividends and profit paid to the owners	36	(89.056.800)	-
	Net cash flows from financing activities	***40***	***564.753.599.566***	***(79.299.683.589)***
	Net cash flows during the period	**50**	**(290.879.380.071)**	**(75.656.338.043)**
	Beginning cash and cash equivalents	**60**	**307.316.961.442**	**79.118.830.572**
	Effects of fluctuations in foreign exchange rates	61	-	-
	Ending cash and cash equivalents	**70**	**16.437.581.371**	**3.462.492.529**

Ho Chi Minh City, 19 October 2026

Preparer	Chief Accountant	General Director
Vuong Nguyen Thanh Hau	*Lương Thi Quynh Hoa*	*Nguyen Kim Tien*

BINH DUONG CONSTRUCTION AND CIVIL ENGINEERING JOINT STOCK COMPANY
Address: Block G, Dong Khoi Street, Binh Duong Ward, Ho Chi Minh City.
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	-	-	-	13.622.161.288	13.622.161.288
Funds set aside during the year	-	-	10.174.020.628	(29.504.659.822)	(19.330.639.194)
Dividends during the year	69.998.460.000	-	-	(69.998.460.000)	-
Remuneration of the Board of Directors and Board of Supervisors during the year	-	-	-	-	-
Ending balance of the current year	**419.998.460.000**	**156.705.545**	**35.373.586.239**	**17.375.473.015**	**472.904.224.799**

Binh Duong, 19 October 2026

Vuong Nguyen Thanh Hau	**Luong Thi Quynh Hoa**	**Nguyen Kim Tien**
Preparer	**Chief Accountant**	**General Director**

NOTES TO THE FINANCIAL STATEMENTS
Quarter 3, 2026

I. OPERATING CHARACTERISTICS OF THE COMPANY

1. Form of capital ownership
Binh Duong Construction and Civil Engineering Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

2. Business sector
The Company operates in the construction and commercial trading sectors.

3. Business lines
The Company's principal business activities include: construction of residential buildings; road construction; land leveling; civil and industrial electrical works; investment, construction and commercial development of residential area and industrial zone infrastructure.

4. Normal production and business cycle
The normal production and business cycle of the Company does not exceed 12 months. For real estate business projects, the production and business cycle follows the timeline stipulated in the respective business plan.

5. Operating characteristics of the Company during the period affecting the Financial Statements
Revenue from sales of goods and services and accounting profit before tax for the current period increased significantly, mainly from the Bau Bang 3 real estate business activities and revenue from Phase 1 construction works of the Green City individual housing project.

In addition, during the period, the Company received a transfer of real estate goods from Becamex IDC Corp. (JSC) (a related party), comprising 407 residential units at Lots HL-G1, HL-G2, HL-G3, HL-G11 and HL-G17 of the Green City Project, with a total transfer value of VND 2,034,104,160,000. This transaction has led to a significant increase in the Company's total assets as at the end of the reporting period compared to the beginning of the period.

6. Subsidiary
The Company has only one subsidiary: Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC), with its registered office at Lots C-5B and C-6B-CN, Road NA4, My Phuoc 2 Industrial Park, Ben Cat Ward, Ho Chi Minh City. The subsidiary's principal business activity is the manufacture of plastic construction materials. As at the end of the reporting period, the Company's equity contribution ratio in this subsidiary is 100.00%, with voting rights and economic interests proportional to the equity contribution ratio.

7. Statement on comparability of information in the Financial Statements
The corresponding figures for the prior period are comparable with those of the current period.

8. Employees
As at the end of the reporting period, the Company had 424 employees (opening balance: 384 employees).

II. FINANCIAL YEAR AND ACCOUNTING CURRENCY

1. Financial year

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

2. Accounting currency

The accounting currency is the Vietnamese Dong (VND), as the majority of transactions are conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIME

1. Applicable accounting regime

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 and the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of Financial Statements.

2. Statement of compliance with accounting standards and regime

The Board of General Directors confirms that the Financial Statements have been prepared and presented in compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 and the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of Financial Statements.

IV. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of the Financial Statements

The Financial Statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

2. Cash and cash equivalents

Cash comprises cash on hand and demand bank deposits. Cash equivalents are short-term investments with a recovery period of not more than three months from the date of investment, readily convertible to a known amount of cash and subject to an insignificant risk of conversion into cash at the reporting date.

3. Financial investments

Held-to-maturity investments

An investment is classified as held-to-maturity when the Company has the positive intention and ability to hold it to maturity. The Company's held-to-maturity investments consist only of term bank deposits held for the purpose of earning periodic interest.

When there is objective evidence that a part or all of an investment may not be recoverable and the amount of the loss can be reliably measured, the loss is recognized in financial expenses during the period and the carrying amount of the investment is reduced directly.

Investments in subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

Initial recognition

Investments in subsidiaries are initially recognized at cost, which comprises the purchase price or capital contribution plus directly attributable costs of the investment. Where the investment is made

in non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the date of the transaction.

Profits of the investee earned prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of that investment. Profits earned after the acquisition of the investment are recognized as revenue.

Provision for losses on investments in subsidiaries
A provision for losses on investments in subsidiaries is established when the subsidiary incurs losses, at an amount equal to the difference between the actual capital invested by the parties in the subsidiary and the subsidiary's actual owners' equity, multiplied by the Company's ownership percentage of the actual contributed charter capital in the subsidiary. If the subsidiary is the subject of consolidated financial statements, the basis for determining the provision for losses is the consolidated financial statements.

Net increases or decreases in the provision for losses on investments in subsidiaries required to be established at the end of the financial year are recognized in financial expenses.

4. Receivables

Receivables are presented at carrying amount less allowance for doubtful debts.

Receivables are classified as trade receivables and other receivables on the following basis:

- Trade receivables represent amounts receivable of a commercial nature arising from purchase–sale transactions between the Company and buyers who are independent of the Company.
- Other receivables represent amounts receivable of a non-commercial nature, not related to purchase–sale transactions.

The allowance for doubtful debts is established for each doubtful receivable based on the estimated potential loss.

Net increases or decreases in the allowance for doubtful debts required to be established at the end of the financial year are recognized in general and administrative expenses.

Receivables are classified as current or non-current in the Statement of Financial Position based on the remaining maturity at the end of the financial year.

5. Inventories

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

The cost of inventories is determined as follows:

- Raw materials and tools: comprise the purchase price and other directly attributable costs incurred in bringing the inventories to their present location and condition.
- Work-in-progress:
  - Real estate project development: comprises construction costs, borrowing costs and other directly attributable costs.
  - Product manufacturing: comprises main raw material costs, labor costs and other directly attributable costs.
- Finished goods: comprise raw material costs, direct labor and directly attributable production overheads allocated based on normal operating capacity, land use right costs, and direct costs and related overheads incurred in the course of investing in and constructing real estate.
- Real estate goods: comprise the purchase price and other directly attributable costs incurred to bring the real estate to a condition ready for sale.

The cost of inventories issued is calculated using the weighted average cost method and accounted for under the perpetual inventory method.

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

An allowance for write-down of inventories is established for each inventory item whose cost exceeds its net realizable value. Net increases or decreases in the allowance for write-down of inventories required to be established at the end of the financial year are recognized in cost of goods sold.

6. Prepaid expenses

Prepaid expenses comprise costs actually incurred that relate to the results of production and business activities of multiple accounting periods. The Company's prepaid expenses mainly consist of tools and equipment, repair costs, software maintenance costs and prepaid land rent. These prepaid expenses are amortized over the prepayment period or the period over which the corresponding economic benefits are generated from these costs.

Tools and equipment

Tools and equipment put into use are amortized to expenses on a straight-line basis over a period of not more than 24 months.

Repair costs

Major one-off repair costs are amortized to expenses on a straight-line basis over a period of not more than 36 months.

Software maintenance costs

Major one-off software maintenance costs are amortized to expenses in line with the prepayment period.

Prepaid land rent

Prepaid land rent represents land rental paid for the land area currently used by the Company and is amortized over the lease term stipulated in the land lease contract.

7. Operating leases

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership remain with the lessor. Operating lease payments are recognized as an expense on a straight-line basis over the lease term, regardless of the pattern of lease payments.

8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all costs incurred by the Company to bring the asset to a condition ready for its intended use. Expenditure incurred after initial recognition is capitalized to the cost of the asset only if it is certain to increase the future economic benefits derived from the use of that asset. Expenditure that does not satisfy the above condition is recognized as production and business expenses during the period.

Upon the sale or disposal of a tangible fixed asset, its cost and accumulated depreciation are derecognized and any gain or loss arising from the disposal is recognized in income or expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The depreciation periods for each category of tangible fixed assets are as follows:

Category of fixed assets	Years
Buildings and structures	05 – 25

Category of fixed assets	Years
Machinery and equipment	05 – 15
Motor vehicles and transmission equipment	06 – 10
Office equipment and tools	05 – 08
Other tangible fixed assets	04 – 05

9. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises all costs incurred by the Company to bring the asset to a condition ready for its intended use. Expenditure related to an intangible fixed asset incurred after initial recognition is recognized as production and business expenses during the period unless it is associated with a specific intangible fixed asset and increases the economic benefits derived from that asset.

Upon the sale or disposal of an intangible fixed asset, its cost and accumulated amortization are derecognized and any gain or loss arising from the disposal is recognized in income or expenses during the period.

The Company's intangible fixed assets comprise:

Land use rights

Land use rights represent all costs actually incurred by the Company to obtain the land use rights.

Land use rights allocated by the State to the Company with land use fees are amortized on a straight-line basis over the land allocation period (49 years).

Computer software

Expenditure related to computer software programs that are not an integral part of the related hardware is capitalized. The cost of computer software is all costs incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over 03 – 08 years.

10. Investment properties

Investment properties are land use rights, buildings or part of a building owned by the Company and held for the purpose of earning rental income or capital appreciation. Investment properties held for rental are stated at cost less accumulated depreciation. Investment properties held for capital appreciation are stated at cost less impairment. The cost of an investment property comprises all costs incurred by the Company or the fair value of the consideration given to acquire the investment property up to the date of purchase or completion of construction.

Expenditure related to investment properties incurred after initial recognition is recognized as an expense, unless it is probable that the expenditure will enable the investment property to generate future economic benefits in excess of its originally assessed standard of performance, in which case it is capitalized to the cost.

On the sale of an investment property, its cost and accumulated depreciation are derecognized and any gain or loss arising is recognized in income or expenses during the period.

Reclassification from owner-occupied property or inventory to investment property occurs only when the owner ceases to use the asset and commences an operating lease to another party, or upon completion of construction. Reclassification from investment property to owner-occupied property or inventory occurs only when the owner commences self-use or begins development for sale.

Reclassification from investment property to owner-occupied property or inventory does not change the cost or carrying amount of the property at the date of reclassification.

The investment property held for rental is the HDPE factory, which is depreciated on a straight-line basis over 25 years.

Investment properties held for capital appreciation are not depreciated. If there is objective evidence that the value of an investment property held for capital appreciation has declined below its market value and the amount of the decline can be reliably estimated, the cost of the investment property held for capital appreciation is reduced and the loss is recognized in cost of goods sold.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future for goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables on the following basis:

- Trade payables represent amounts payable of a commercial nature arising from purchases of goods, services and assets, where the seller is independent of the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to buyers but not yet paid due to the lack of invoices or incomplete accounting documents, and amounts payable to employees for accrued vacation pay and production and business expenses that must be accrued.
- Other payables represent amounts payable of a non-commercial nature, not related to the purchase, sale or supply of goods and services.

Payables and accrued expenses are classified as current or non-current in the Statement of Financial Position based on the remaining maturity at the end of the financial year.

12. Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation, and the amount of the obligation can be reliably estimated.

Where the time value of money is material, the provision is determined by discounting the expected future expenditure required to settle the obligation at a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognized as a financial expense.

The Company's only provision is a construction warranty provision. The construction warranty provision is established for each construction project with a warranty commitment.

The warranty provision is established at 01% to 05% of revenue from construction and installation works subject to warranty requirements. This rate is estimated based on historical warranty cost data in prior years and the weighted average of all possible outcomes with their respective probabilities. Upon expiry of the warranty period, any unused or partly used construction warranty provision is recognized in other income.

13. Equity

Owners' contributed capital

Owners' contributed capital is recognized at the amount actually contributed by shareholders.

Share premium

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance or additional issuance, the difference between the reissue price and the carrying amount of treasury shares, and the equity component of convertible bonds at maturity. Direct costs related to the additional issuance of shares and the reissuance of treasury shares are deducted from share premium.

14. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and legal regulations, and after approval by the General Meeting of Shareholders.

Distribution of profit to shareholders takes into consideration non-monetary items included in undistributed after-tax profit that may affect cash flows and the ability to pay dividends, such as gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders and when a dividend payment notice has been issued by the Board of Directors.

15. Revenue and income recognition

Sale of goods

Revenue from the sale of goods is recognized when all of the following conditions are satisfied:

- The Company has transferred the significant risks and rewards of ownership of the goods to the buyer.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably. Where the contract allows the buyer to return the goods purchased under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer no longer has the right to return the goods (except where the customer has the right to return goods in exchange for other goods or services).
- The Company has received or will receive economic benefits from the sale transaction.
- The costs associated with the sale transaction can be measured reliably.

Sale of real estate

Revenue from the sale of real estate where the Company is the investor is recognized when all of the following conditions are satisfied:

- The real estate has been fully completed and handed over to the buyer, and the Company has transferred the risks and rewards of ownership of the real estate to the buyer.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the real estate.
- Revenue can be measured reliably.
- The Company has received or will receive economic benefits from the real estate sale transaction.
- The costs associated with the real estate sale transaction can be measured reliably.

Where the customer has the right to complete the interior fit-out of the real estate and the Company carries out the interior fit-out in accordance with the customer's design, specifications and requirements under a separate interior fit-out contract, revenue is recognized upon completion and handover of the rough construction portion to the customer.

Sale of land plots (plot subdivision)

Revenue from the sale of land plots under non-cancellable contracts is recognized when all of the following conditions are satisfied:

- The risks and rewards incidental to the land use rights have been transferred to the buyer.
- Revenue can be measured reliably.
- The costs associated with the land sale transaction can be measured reliably.
- The Company has received or is certain to receive economic benefits from the land sale transaction.

Interest income

Interest income is recognized on a time proportion basis using the effective interest rate for each period.

16. Construction contracts

A construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, function or basic purpose or use.

When the outcome of a construction contract can be estimated reliably:

- For contracts where the contractor is paid according to planned progress: contract revenue and costs are recognized in proportion to the stage of completion as determined by the Company at the end of the financial year.
- For contracts where the contractor is paid according to the value of work performed: contract revenue and costs are recognized in proportion to the work completed as confirmed by the customer and reflected on invoices issued.

Variations in construction work, claims and other receipts are recognized as revenue only when agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably:

- Revenue is recognized only to the extent of contract costs incurred that are probable of being recovered.
- Contract costs are recognized as expenses when incurred.

The difference between the cumulative revenue recognized on construction contracts and the cumulative amounts billed under planned progress billings is recognized as receivables or payables under planned progress of construction contracts.

17. Revenue deductions

Revenue deductions consist solely of goods returned arising in the same period as the sale of products, goods or services, which are adjusted against revenue of the period in which they arise.

For products, goods and services sold in prior years where returns arise in the current period, the return is recorded as a reduction of revenue on the following basis:

- If the return occurs before the date the Financial Statements are issued: reduce revenue in the current period Financial Statements.
- If the return occurs after the date the Financial Statements are issued: reduce revenue in the following period Financial Statements.

18. Borrowing costs

Borrowing costs comprise interest and other costs incurred directly in connection with borrowings.

Borrowing costs are recognized as expenses when incurred. Where borrowing costs relate directly to the construction or production of a qualifying asset that necessarily takes a substantial period of time (more than 12 months) to be ready for its intended use or sale, such borrowing costs are capitalized into the cost of that asset. For specific borrowings to finance the construction of fixed assets and investment properties, interest is capitalized even if the construction period is less than 12 months. Income earned from the temporary investment of such borrowings is deducted from the cost of the related asset.

For general borrowings partly used to finance the construction or production of qualifying assets, the capitalizable borrowing costs are determined by applying a capitalization rate to the weighted average accumulated expenditure incurred on the capital construction or production of that asset. The capitalization rate is calculated as the weighted average interest rate on borrowings outstanding during the period, excluding specific borrowings made for the purpose of obtaining a particular asset.

19. Expenses

Expenses are decreases in economic benefits recognized at the time the transaction occurs or when it is reasonably certain that they will be incurred in the future, regardless of whether payment has been made.

Expenses and the related revenues they generate must be recognized simultaneously in accordance with the matching principle. Where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature of the transaction and the requirements of accounting standards to ensure the transaction is faithfully and fairly reflected.

20. Corporate income tax (CIT)

CIT expense comprises current CIT and deferred CIT.

Current CIT

Current CIT is the tax calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carried-forward losses.

Deferred CIT

Deferred CIT is the corporate income tax payable or recoverable in the future arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. A deferred tax liability is recognized for all taxable temporary differences. A deferred tax asset is recognized only when it is probable that future taxable profits will be available against which these deductible temporary differences can be utilized.

The carrying amount of deferred CIT assets is reviewed at the end of the financial year 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 CIT asset to be utilized. Previously unrecognized deferred CIT assets are reassessed at the end of the financial year and are recognized to the extent that it is probable that sufficient taxable profit will be available to utilize these unrecognized deferred CIT assets.

Deferred CIT assets and deferred CIT liabilities are determined at the tax rates expected to apply in the year in which the asset is realized or the liability is settled, based on tax rates enacted at the end of the financial year. Deferred CIT is recognized in the Statement of Profit or Loss and is recognized directly in equity only when the tax relates to items recognized directly in equity.

Deferred CIT assets and deferred CIT liabilities are offset when:

- The Company has a legally enforceable right to set off current tax assets against current tax liabilities; and

- The deferred CIT assets and deferred CIT liabilities relate to corporate income tax levied by the same tax authority:
  - On the same taxable entity; or
  - The Company intends to settle current tax liabilities and current tax assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

21. Related parties

Parties are considered related if one party has the ability to control the other or exercise significant influence over the other in making financial and operating policy decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

22. Segment reporting

A business segment is an identifiable component engaged in producing or providing products or services that is subject to risks and returns different from those of other business segments.

A geographical segment is an identifiable component engaged in producing or providing products or services within a particular economic environment that is subject to risks and returns different from those of components operating in other economic environments.

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

V. SUPPLEMENTARY INFORMATION FOR LINE ITEMS IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending Balance	Opening Balance
Cash on hand	302,350,169	437,796,951
Demand bank deposits	16,135,231,202	304,355,645,537
Cash equivalents (term bank deposits with original maturity of not more than 3 months)		2,523,518,954
Total	**16,437,581,371**	**307,316,961,442**

2. Short-term financial investments

	Ending Balance	Opening Balance
Held-to-maturity short-term investments	19,000,000,000	-
Total	**19,000,000,000**	**-**

(i) All 6-month and 12-month term savings deposits at the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Duong Branch are pledged as security for the Company's borrowings.

3. Short-term trade receivables

	Ending Balance	Opening Balance
Receivables from related parties	**207,812,710,936**	**364,852,453,550**
Becamex IDC Corp. (JSC)	166,872,927,511	348,652,930,608

	Ending Balance	Opening Balance
Technical Infrastructure Development JSC	5,776,992,236	6,576,178,995
Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC)	5,608,605,370	4,420,364,800
Vietnam – Singapore Industrial Park JV Co., Ltd.	4,137,562,453	4,137,562,453
SetiaBecamex JSC	19,229,341,768	1,065,416,694
Becamex Binh Dinh JSC	6,187,281,598	
Receivables from other customers	**243,979,349,752**	***161,094,749,436***
Phu Dinh Wood Furniture Co., Ltd.	20,765,873,459	20,765,873,459
Other customers	223,213,476,293	140,328,875,977
Total	**451,792,060,688**	**525,947,202,986**

4. Short-term prepayments to suppliers

	Ending Balance	Opening Balance
Prepayments to related parties	***318,285,504***	
Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC)	318,285,504	
Prepayments to other suppliers	***77,483,205,882***	
Thoi Dai Design and Construction JSC	2,516,746,343	7,315,691,607
Phuc Khang Construction Co., Ltd.	5,829,357,409	6,300,133,844
Thu Duc 1 Centrifugal Concrete JSC	209,070,968	6,165,210,912
Thuan Phong Construction Trading Services Co., Ltd.	19,357,990,198	3,952,416,464
Thai Duong Construction Investment Development Co., Ltd.	-	3,648,377,015
Ho Chi Minh City Branch of Vietnam Kandenko Co., Ltd.	17,975,013,502	-
Moc Kien Mechanical and Electrical Engineering Co., Ltd.	5,455,658,202	-
An Ninh Electronics Co., Ltd.	4,371,307,872	-
Hang Dai Construction Co., Ltd.	3,697,864,125	-
Phuc Khang International Construction Trading Interior Decoration Co., Ltd.	3,391,125,405	
Other suppliers	14,679,071,858	2,260,553,196
Total	**77,801,491,386**	**29,642,383,038**

5. Other receivables

5a. Other short-term receivables

	Ending Balance		Opening Balance	
	Value	Allowance	Value	Allowance
Receivables from related parties	-	-	***0***	-
		-	0	-
Receivables from other organizations and individuals	***854,119,887***	-	***1,231,608,387***	-
Short-term deposits	90,500,000	-	44,500,000	-
Advances	23,619,000	-	26,460,000	-

	Ending Balance		Opening Balance	
	Value	Allowance	Value	Allowance
Compulsory insurance	100,485,000	-	512,420,500	-
Other short-term receivables	639,515,887	-	648,227,887	-
Total	**854,119,887**	**-**	**1,231,608,387**	**-**

5b. Other long-term receivables

	Ending Balance		Opening Balance	
	Value	Allowance	Value	Allowance
Receivables from related parties	***1,393,356,000***	**-**	***16,500,000***	**-**
Becamex IDC Corp. (JSC) – Deposit securing the lease of the Company's office premises	1,376,856,000	-	-	-
Biwase Science – Technology – Environment Union Co., Ltd. (Single-member LLC) – Deposit for collection, transportation and treatment of waste at the R2A – ECOLAKES project	5,000,000			
Becamex Binh Dinh JSC – Refundable deposit receivable	16,500,000	-	16,500,000	-
Total	**1,398,356,000**	**-**	**16,500,000**	**-**

6. Overdue debts

	Ending Balance			Opening Balance		
	Overdue period	Cost	Recoverable amount	Overdue period	Cost	Recoverable amount
Vietnam – Singapore Industrial Park JV Co., Ltd. (related party)	Over 03 years	4,137,562,453	-	Over 03 years	4,137,562,453	-
Dong Tham Wood Processing Co., Ltd.	Over 03 years	357,576,326	-	Over 03 years	357,576,326	-
Total		**4,495,138,779**	**-**		**4,495,138,779**	**-**

Movements in the allowance for doubtful debts are as follows:

	Current period	Prior period
Opening Balance	4,495,138,779	2,426,357,553
Allowance established during the period	-	2,068,781,226
Ending Balance	**4,495,138,779**	**4,495,138,779**

7. Inventories

	Ending Balance		Opening Balance	
	Cost	Allowance	Cost	Allowance
Raw materials	-	-	250,642,907	-
Work-in-progress	275,696,467,490	-	54,476,801,396	-
Goods (HDPE pipes)	4,208,997,182	-	4,285,061,022	-
Real estate goods (470 Green City houses)	2,034,104,160,000	-	1,419,827,501,000	-

	Ending Balance		Opening Balance	
	Cost	Allowance	Cost	Allowance
Total	**2,314,009,624,672**	**-**	**1,478,840,006,325**	**-**

Real estate goods comprise 183 residential houses at Lots HL-G1, HL-G2, HL-G3, HL-G11 and HL-G17; 118 residential houses at Lots HL-G2 and HL-G11; and 169 residential houses at Lots HL-G7, HL-G15, HL-G18 and HL-G28 of the Green City Project, with values of VND 848,016,203,000; VND 571,811,298,000 and VND 752,003,815,000 respectively, under the house sale and purchase contracts with Becamex IDC Corp. (JSC) (a related party).

All of these real estate goods are pledged as collateral for the Company's long-term borrowings at the Military Commercial Joint Stock Bank – Binh Phuoc Branch; the Bank for Investment and Development of Vietnam – Binh Duong Branch; and the Asia Commercial Joint Stock Bank – Saigon Branch.

8. Deferred expenses

8a. Short-term deferred expenses

	Ending Balance	Opening Balance
Office computers	488,040,911	367,643,568
Vehicle repair costs, tires and tubes, tools and equipment	3,311,414,972	555,608,938
Total	**3,799,455,883**	**923,252,506**

8b. Long-term deferred expenses

	Ending Balance	Opening Balance
Prepaid land rent	2,823,973,932	2,898,726,186
Office repair costs	44,822,816	129,637,154
Total	**2,868,796,748**	**3,028,363,340**

9. Taxes and other receivables from the State

	Ending Balance	Opening Balance
- Deductible VAT	203,328,087,258	138,214,647,399
- Taxes and other receivables from the State	-	-
Total	**203,328,087,258**	**138,214,647,399**

10. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles and transmission equipment	Office equipment and tools	Other fixed assets	Total
1. Cost						
- Opening balance	18,089,763,079	16,832,517,946	16,143,180,514	2,197,751,292	316,908,627	53,580,121,458
- Additions during the period		260,500,000		1,150,330,000		1,410,830,000
- Decreases during the period						-
- Closing balance	18,089,763,079	17,093,017,946	16,143,180,514	3,348,081,292	316,908,627	54,990,951,458
2. Accumulated depreciation						
- Opening balance	9,213,251,212	16,052,148,076	15,840,666,115	1,376,331,791	281,143,955	42,763,541,149
- Depreciation charge for the period	508,766,544	123,284,078	99,302,273	192,162,494	7,315,497	930,830,886
- Decreases during the period						-
- Closing balance	9,722,017,756	16,175,432,154	15,939,968,388	1,568,494,285	288,459,452	43,694,372,035
3. Net book value						
- Opening balance	8,876,511,867	780,369,870	302,514,399	821,419,501	35,764,672	10,816,580,309
- Closing balance	8,367,745,323	917,585,792	203,212,126	1,779,587,007	28,449,175	11,296,579,423

In addition, the office building from unit 29 to unit 32, Block G, Lot C4, residential area C2, C4, New Urban Area, Binh Duong Ward, Ho Chi Minh City, with a net book value as at June 30, 2026 of VND 5,440,559,641, has been mortgaged to secure the Company's future credit facilities at the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Duong Branch under Credit Limit Agreement No. 0047CRC/TRD8/25LD dated July 31, 2025.

11. Intangible fixed assets

Intangible fixed assets are accounting software and land use rights:

	Computer software	Land use rights	Total
Cost			
- Opening balance	4,838,134,273	12,810,421,112	17,648,555,385
- Additions during the period	371,800,000		371,800,000
- Decreases during the period			-
- Closing balance	5,209,934,273	12,810,421,112	18,020,355,385
2. Accumulated amortization			
- Opening balance	2,868,580,623	2,029,741,833	4,898,322,456
- Amortization charge for the period	474,907,507	84,182,841	559,090,348
- Decreases during the period			-
- Closing balance	3,343,488,130	2,113,924,674	5,457,412,804
3. Net book value			
- Opening balance	1,969,553,650	10,780,679,279	12,750,232,929
- Closing balance	1,866,446,143	10,696,496,438	12,562,942,581

Land use rights in My Phuoc II Industrial Park, Ben Cat Ward, Ho Chi Minh City, with a net book value as at December 31, 2025 of VND 3,204,563,199, have been mortgaged to secure short-term borrowings at the Bank for Investment and Development of Vietnam – Binh Duong Branch (see Note V.19a).

In addition, the land use rights from unit 29 to unit 32, Block G, Lot C4, residential area C2, C4, New Urban Area, Binh Duong Ward, Ho Chi Minh City, with a cost equal to the net book value as at June 30, 2026 of VND 7,044,834,521, have been mortgaged under a Mortgage Agreement to secure the Company's future credit facilities at the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Duong Branch under Credit Limit Agreement No. 0047CRC/TRD8/25LD dated July 31, 2025.

12. Investment properties

12a. Investment properties held for capital appreciation

	Buildings and structures	Land use rights	Total
Cost			
- Opening balance	4,479,195,636	5,032,852,685	9,512,048,321
- Additions during the period			-
- Decreases during the period			-
- Closing balance	4,479,195,636	5,032,852,685	9,512,048,321
2. Accumulated depreciation			
- Opening balance	-		-
- Depreciation charge for the period			-
- Decreases during the period			-
- Closing balance	-	-	-
3. Net book value			
- Opening balance	4,479,195,636	5,032,852,685	9,512,048,321
- Closing balance	4,479,195,636	5,032,852,685	9,512,048,321

12b. Investment properties held for rental:

	Buildings and structures	Land use rights	Total
Cost			
- Opening balance	12,674,400,139		12,674,400,139
- Additions during the period			-
- Decreases during the period			-
- Closing balance	12,674,400,139	-	12,674,400,139
2. Accumulated depreciation			
- Opening balance	1,013,952,000		1,013,952,000
- Depreciation charge for the period	380,232,000		380,232,000
- Decreases during the period			-

- Closing balance	1,394,184,000	-	1,394,184,000
3. Net book value			
- Opening balance	11,660,448,139	-	11,660,448,139
- Closing balance	11,280,216,139	-	11,280,216,139

The list of investment properties as at the end of the accounting period is as follows:

	Cost	Accumulated depreciation	Net book 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	1,394,184,000	11,280,216,139
Total	**22,186,448,460**	**1,394,184,000**	**20,792,264,460**

The land use rights and the office building attached to the land from unit 26 to unit 28, Block G, Lot C4, residential area C2, C4, New Urban Area, Binh Duong Ward, Ho Chi Minh City, with a net book value as at December 31, 2025 of VND 9,512,048,321, have been mortgaged to the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Duong Branch to secure Credit Limit Agreement No. 0047CRC/TRD8/25LD dated July 31, 2025.

13. Construction in progress

	Current period	Prior period
- Fast software	-	286,000,000
- Green City show house completion costs	710,767,040	-
Total:	**710,767,040**	**286,000,000**

14. Investment in subsidiary

According to Enterprise Registration Certificate No. 3703006434, 4th amendment dated February 10, 2026, issued by the Ho Chi Minh City Department of Finance, the Company has invested VND 50,000,000,000, equivalent to 100% of charter capital (opening balance: VND 50,000,000,000, equivalent to 100% of charter capital).

Fair value

The Company has not determined the fair value of its investment in the subsidiary because there is no specific guidance on determining fair value.

Operating status of the subsidiary

Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC) has commenced production and business operations.

Provision for investments in the subsidiary

Movements in the provision for capital contribution investments in the subsidiary are as follows:

	Current period	Prior period
Opening Balance	16,315,005,815	8,957,204,615
Additional provision established	4,573,193,371	7,357,801,200

	Current period	Prior period
Reversal of provision for losses on investment in the subsidiary	(74,318,027)	
Ending Balance	**20,813,881,159**	**16,315,005,815**

Transactions with the subsidiary

During the period, the Company had the following transactions with Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC):

	Current period	Prior period
Purchases of goods and construction works	2,133,610,591	199,180,800
Payments for goods purchased	2,648,561,966	189,138,240
Factory leasing	1,080,218,700	1,964,034,000

15. Short-term trade payables

	Ending Balance	Opening Balance
Payables to related parties	***1,070,537,693,598***	***1,042,530,330,038***
Becamex IDC Corp. (JSC)	949,350,012,991	752,748,037,270
Binh Duong Trading and Development JSC	117,301,992,426	288,309,454,691
Branch of Binh Duong Trading and Development JSC – My Phuoc Ready-Mix Concrete Enterprise	3,183,913,999	1,312,491,553
Becamex International General Hospital JSC	-	128,088,000
Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC)	-	25,977,024
Vietnam Technology and Communications JSC	169,324,500	6,281,500
Becamex Binh Dinh JSC	3,674,510	
Becamex Building Materials JSC	528,775,172	-
Payables to other suppliers	***57,653,139,250***	***27,462,522,463***
Total	**1,128,190,832,848**	**1,069,992,852,501**

The Company has no overdue trade payables that remain unpaid.

16. Short-term advances from customers

	Ending Balance	Opening Balance
Advances from related parties	***350,782,549,005***	**341,237,273,082-**
Becamex IDC Corp. (JSC)	314,331,092,194	311,830,324,784
Technical Infrastructure Development JSC	10,482,921,097	-
Setia Becamex JSC	25,968,535,714	29,406,948,298
Advances from other customers	-	-
Total	**350,782,549,005**	**341,237,273,082**

17. Dividends and profits payable

	Ending Balance	Opening Balance
Dividends payable	265,642,835	354,699,635
Total	**265,642,835**	**354,699,635**

18. Taxes and other payables to the State

Item	Opening Balance		Movements during the period		Ending balance	
	Payable	Receivable	Amount payable	Amount paid	Payable	Receivable
1. Corporate income tax	24,732,697,956		1,617,723,604	23,302,444,582	3,047,976,978	
2. Personal income tax	284,926,200		1,018,211,407	1,065,542,703	237,594,904	
3. Other taxes (license tax, registration fee)	547,432,545		11,951,120,018	12,498,552,563		
4. Fees, charges and other payables	32,160,000		100,339,146	132,499,146		
Total	**25,597,216,701**	-	**14,687,394,175**	**36,999,038,994**	**3,285,571,882**	-

Value added tax (VAT)
The Company pays VAT under the deduction method at a rate of 10%.

During the period, the Company applied the reduced VAT rate of 8% on certain goods and services pursuant to Government Decree No. 180/2024/ND-CP dated December 31, 2024 and Decree No. 174/2025/ND-CP dated June 30, 2025, stipulating the VAT reduction policy under National Assembly Resolution No. 174/2024/QH15 dated November 30, 2024 and Resolution No. 204/2025/QH15 dated June 17, 2025.

Corporate income tax (CIT)
The Company is subject to corporate income tax on taxable income at a rate of 20%.

Corporate income tax payable for the period is estimated as follows:

	Current period	Prior period
Total accounting profit before tax	15,239,884,892	129,040,655,698
Adjustments to increase or decrease accounting profit to determine profit subject to corporate income tax:		
- Adjustments to increase	-	231,446,903
- Adjustments to decrease	-	-
Taxable income	15,239,884,892	129,272,102,601
Carried-forward losses from prior years	-	-
Assessable income	-	129,272,102,601
Corporate income tax rate	20%	20%
Corporate income tax payable	***3,047,976,978***	***25,854,420,520***
Adjustment of corporate income tax payable for prior years	-	***23,961,452***
Total corporate income tax payable	**3,047,976,978**	**25,878,381,972**

The determination of the Company's corporate income tax payable is based on current tax regulations. However, these regulations change from time to time and the tax regulations applicable to various types of transactions are subject to different interpretations. Accordingly, the amount of tax presented in the Financial Statements may change upon examination by the tax authorities.

Other taxes
The Company declares and pays in accordance with regulations.

19. Payables to employees

	Ending Balance	Opening Balance
September salary	6,554,342,437	9,955,557,500
Total	**6,554,342,437**	**9,955,557,500**

20. Short-term accrued expenses

	Ending Balance	Opening Balance
Interest expense	-	1,191,482,893
Accrued costs for the Social Housing High-rise Apartment Building Zone 5 – Dinh Hoa construction project	1,479,360	5,208,362,191
Accrued costs for the BOT Project to Upgrade and Expand National Highway 13	5,766,976	4,678,121,803
Accrued costs for the Dinh Hoa Social Housing Renovation project	74,387,942	-
Accrued costs for the Dormitory Renovation project	44,196,610	
Other short-term accrued expenses	53,058,488	649,362,583
Total	**178,889,376**	**11,727,329,470**

21. Other short-term payables

	Ending Balance	Opening Balance
Payables to related parties	-	-
Payables to other organizations and individuals	**2,088,275,946**	***1,356,189,171***
Trade union fees	362,639,954	497,774,916
Deposits received for house repair and completion	560,000,000	500,000,000
Personal income tax withheld temporarily	110,261,658	104,662,594
Contract security deposits of drivers	1,055,374,334	253,751,661
Total	**2,088,275,946**	**1,356,189,171**

The Company has no overdue other payables that remain unpaid.

22. Borrowings

22a. Short-term borrowings

	Ending balance		Opening Balance	
	Value	Repayable amount	Value	Repayable amount
Joint Stock Commercial Bank for Investment and Development of Vietnam – BIDV	259,581,182,974	259,581,182,974	116,503,149,435	116,503,149,435
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Vietcombank	106,598,909,626	106,598,909,626	1,694,906,631	1,694,906,631

Vietnam Joint Stock Commercial Bank for Industry and Trade – VietinBank	-	-	-	-
Military Commercial Joint Stock Bank – MB Bank	63,483,000,000	63,483,000,000	9,069,000,000	9,069,000,000
Asia Commercial Joint Stock Bank – ACB	36,190,184,378	36,190,184,378		
Total	**465,853,276,978**	**465,853,276,978**	**127,267,056,066**	**127,267,056,066**

The Company is able to repay its short-term borrowings.

Borrowing from the Joint Stock Commercial Bank for Investment and Development of Vietnam – Binh Duong Branch to supplement working capital and for guarantee purposes, with interest rates specified in each debt acknowledgment note. This borrowing is secured by term deposits, certain tangible fixed assets and land use rights of the Company.

Borrowing from the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Duong Branch under Credit Limit Loan Agreement No. 0014CRC/2025/VCB-TBD dated July 31, 2025 and its amendments and supplements, with a limit of VND 115,000,000,000, to pay other lawful, reasonable and valid expenses serving the Company's construction business activities. This borrowing is secured by certain tangible fixed assets, land use rights and investment properties of the Company.

Details of movements in short-term borrowings during the period are as follows:

	Opening Balance	Borrowings incurred	Borrowings repaid	Ending balance
Joint Stock Commercial Bank for Investment and Development of Vietnam – BIDV	116,503,149,435	191,255,204,674	48,177,171,135	259,581,182,974
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Vietcombank	1,694,906,631	106,598,909,626	1,694,906,631	106,598,909,626
Vietnam Joint Stock Commercial Bank for Industry and Trade – VietinBank	-	9,783,068,570	9,783,068,570	-
Military Commercial Joint Stock Bank – MB Bank	9,069,000,000	54,414,000,000	-	63,483,000,000
Asia Commercial Joint Stock Bank – ACB	-	36,190,184,378	-	36,190,184,378
Total	**127,267,056,066**	**398,241,367,248**	**59,655,146,336**	**465,853,276,978**

22b. Long-term borrowings

	Ending balance		Opening Balance	
	Value	Repayable amount	Value	Repayable amount
Joint Stock Commercial Bank for Investment and Development of Vietnam – BIDV	198,133,964,487	198,133,964,487	170,794,819,676	170,794,819,676
Military Commercial Joint Stock Bank – MB Bank	263,003,238,155	263,003,238,155	317,417,238,155	317,417,238,155
Asia Commercial Joint Stock Bank – ACB	253,331,290,643	253,331,290,643	-	-
Total	**714,468,493,285**	**714,468,493,285**	**488,212,057,831**	**488,212,057,831**

The Company is able to repay its long-term borrowings.

Borrowing from the Joint Stock Commercial Bank for Investment and Development of Vietnam – Binh Duong Branch under Credit Agreement No. 01/2025/83518/HĐTD dated December 23, 2025, with a credit limit of VND 440,294,000,000 and a term of 36 months from the first disbursement date. The borrowing is used to pay for the purchase of 118 townhouses in the Green City Binh Duong Residential Project in the Hoa Loi Resettlement Area. This borrowing is secured by inventories formed from the borrowed capital.

Borrowing from the Military Commercial Joint Stock Bank – Binh Phuoc Branch under Credit Agreement No. 365734.25.660.40155915.TD dated December 24, 2025, with a limit of VND 653,000,000,000 and a term of 48 months from the first disbursement date. The borrowing is used to pay for the purchase of 183 houses in the Green City Binh Duong Residential Project in the Hoa Loi Resettlement Area. On December 24, 2025, the Company acknowledged debt in the amount of VND 326,486,238,155. This borrowing is secured by inventories formed from the borrowed capital.

Borrowing from the Asia Commercial Joint Stock Bank – Saigon Branch under Credit Agreement No. SGN.DN.5729.200.326 dated March 30, 2026, with a limit of VND 579,000,000,000 and a term of 36 months from the first disbursement date. The borrowing is used to pay for the purchase of 169 houses in the Green City Binh Duong Residential Project in the Hoa Loi Resettlement Area. On March 31, 2026, the Company acknowledged debt in the amount of VND 289,521,475,021. This borrowing is secured by inventories formed from the borrowed capital.

Details of movements in long-term borrowings during the period are as follows:

	Opening Balance	Borrowings incurred	Borrowings repaid	Ending balance
Joint Stock Commercial Bank for Investment and Development of Vietnam – BIDV	170,794,819,676	154,103,144,811	126,764,000,000	198,133,964,487
Military Commercial Joint Stock Bank – MB Bank	317,417,238,155	-	54,414,000,000	263,003,238,155
Asia Commercial Joint Stock Bank – ACB	-	289,521,475,021	36,190,184,378	253,331,290,643

Total	**488,212,057,831**	**443,624,619,832**	**217,368,184,378**	**714,468,493,285**

22c. Overdue borrowings not yet repaid

The Company has no overdue borrowings that remain unpaid.

23. Short-term/long-term provisions

Short-term provisions

	Current period	Prior period
Opening Balance	**5,036,815,219**	**11,028,985,334**
Increase from provision established	329,586,008	1,981,870,083
Reversal	2,380,179,613	(7,974,040,198)
Ending Balance	**2,986,221,614**	**5,036,815,219**

Long-term provisions

	Current period	Prior period
Opening Balance	-	-
Increase from provision established	4,808,417,407	-
Reversal	-	-
Ending Balance	**4,808,417,407**	-

24. Bonus and welfare fund

	Opening Balance	Increase from appropriation of profit	Fund utilized during the period	Ending Balance
Bonus and welfare fund	26,340,646	19,337,659,194	10,387,630,793	8,976,369,047
Total	**26,340,646**	**19,337,659,194**	**10,387,630,793**	**8,976,369,047**

25. Equity

25a. Reconciliation of changes in equity

Information on changes in equity is presented in Appendix 01 attached.

25b. Details of owners' contributed capital

	Ending Balance	Opening Balance
Becamex IDC Corp. (JSC)	186,567,090,000	155,472,580,000
Other shareholders	233,431,370,000	194,527,420,000
Total	**419,998,460,000**	**350,000,000,000**

25c. Shares

	Ending Balance	Opening Balance
Number of shares registered for issuance	41,999,846	35,000,000
Number of shares sold to the public	41,999,846	35,000,000
- *Ordinary shares*	*41,999,846*	*35,000,000*
- *Preference shares*	-	-
Number of shares repurchased	-	-
- *Ordinary shares*	-	-
- *Preference shares*	-	-
Number of shares outstanding	41,999,846	35,000,000
- *Ordinary shares*	*41,999,846*	*35,000,000*
- *Preference shares*	-	-

Par value of shares outstanding: VND 10,000.

Pursuant to General Meeting of Shareholders Resolution No. 04/2025/NQ-ĐHĐCĐ dated December 12, 2025, the plan to increase charter capital to VND 700,000,000,000 was approved, to pay suppliers and subcontractors and supplement working capital. The implementation is expected in 2026.

VI. SUPPLEMENTARY INFORMATION FOR LINE ITEMS IN THE STATEMENT OF PROFIT OR LOSS

1. Revenue from sales of goods and services

1a. Total revenue

	Current Period	Prior Period
Construction revenue	226,296,993,802	184,998,257,909
Revenue from sales of goods (HDPE plastic pipes)	-	34,595,200
Real estate revenue (Green City)	177,579,402,500	-
Revenue from leasing of factory and office premises	294,605,100	491,008,500
Total	**404,171,001,402**	**185,523,861,609**

1b. Revenue from sales of goods and services to related parties

In addition to the service transactions with the subsidiary presented in Note V.12, the Company also had the following transactions of sales of goods and services to related parties:

	Current Period	Prior Period
Becamex IDC Corp. (JSC)		
Revenue from sales of goods (HDPE plastic pipes)		34,595,200
Construction revenue	182,503,699,539	182,601,571,093
Setia Becamex JSC		
Construction works	26,529,963,174	
Becamex Binh Phuoc Technical Infrastructure Development JSC		
Construction works	-	2,396,686,816
Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC)		
Factory and office leasing	294,605,100	491,008,500
Becamex Binh Dinh JSC		
Construction works	3,743,982,552	-
Technical Infrastructure Development JSC		
Construction works	13,519,348,537	34,595,200

2. Cost of goods sold

	Current Period	Prior Period
Cost of construction	165,768,348,714	175,020,296,882
Cost of goods (HDPE pipes)	-	32,865,440

	Current Period	Prior Period
Cost of real estate (Green City houses)	174,008,760,816	-
Cost of factory and office leasing	257,348,696	344,957,395
Total	**340,034,458,226**	**175,398,119,717**

3. Financial income

	Current Period	Prior Period
Interest on demand deposits	7,934,885	20,254,195
Interest on term deposits	648,219,178	4,827,396
Total	**656,154,063**	**25,081,591**

4. Financial expenses

	Current Period	Prior Period
Interest expense	3,786,704,707	91,026,666
Provision for long-term financial investments	1,331,200,542	1,799,255,773
Total	**5,117,905,249**	**1,890,282,439**

5. Selling expenses

	Current Period	Prior Period
Construction warranty expenses	1,199,750,280	-
Total	**1,199,750,280**	**-**

6. General and administrative expenses

	Current Period	Prior Period
Staff costs	6,822,762,214	6,417,864,505
Office supplies expenses	295,503,959	168,486,384
Depreciation of fixed assets	412,683,465	498,610,779
Other expenses	2,409,360,574	835,461,017
Total	**9,940,310,212**	**7,920,422,685**

7. Other income

	Current Period	Prior Period
Reversal of construction warranty provision	-	3,483,976,431
Other income	35,201,998	60,267,240
Total	**35,201,998**	**3,544,243,671**

8. Other expenses

	Current Period	Prior Period
Other expenses	77,618	26,180,000
Total	**77,618**	**26,180,000**

9. Earnings per share

8.1 Basic/diluted earnings per share

	Current Period	Prior Period
Accounting profit after corporate income tax	**46,952,132,274**	**3,086,545,624**

	Current Period	Prior Period
Appropriation to development investment fund, bonus and welfare fund; remuneration of the Board of Directors and Supervisory Board (27%)	-	-
Profit used to calculate basic earnings per share	-	**3,086,545,624**
Weighted average number of ordinary shares outstanding during the period	41,999,846	35,000,000
Basic/diluted earnings per share	**816**	**64**

8.2 Other information

No transactions in ordinary shares or potential ordinary shares occurred between the end of the accounting period and the date of issuance of these interim financial statements.

10. Production and business costs by nature

	Current Period	Prior Period
Raw material and supply costs	91,925,128,368	16,197,534,682
Labor costs	20,344,409,981	10,451,966,601
Depreciation of fixed assets	616,279,829	498,610,779
Outsourced service costs	165,321,373,887	8,496,993,022
Other expenses	139,587,357,867	361,082,953
Total	**417,794,549,932**	**36,006,188,037**

VII. OTHER INFORMATION

1. Assets under operating leases

As at the end of the reporting period, minimum future lease payments receivable under operating lease agreements are as follows:

	Ending balance	Opening Balance
One year or less	1,080,218,700	1,964,034,000
Over one year to five years	-	-
Total	**1,080,218,700**	**1,964,034,000**

Premises leased under Contract No. 01/2023-HĐKT dated December 29, 2023, comprising 1,980 m² of production factory and 202.26 m² of office building at Lots C-5B-CN, C-6B-CN, Road NA4, My Phuoc II Industrial Park, Ben Cat Ward, Ho Chi Minh City, at a rental rate of VND 75,000/m²/month. The lease contract has a term of 03 years from the date of signing.

2. Transactions and balances with related parties

Related parties of the Company include: key management personnel, individuals related to key management personnel and other related parties.

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

Key management personnel comprise: members of the Board of Directors, the Supervisory Board and the Executive Board (Board of General Directors and Chief Accountant). Individuals related to key management personnel are close family members of key management personnel.

Transactions with key management personnel and individuals related to key management personnel

The Company had no sales of goods and services or other transactions with key management personnel and individuals related to key management personnel.

Balances with key management personnel and individuals related to key management personnel
Balances with key management personnel and individuals related to key management personnel are presented in Note V.4a.

Receivables from key management personnel and individuals related to key management personnel are unsecured and will be settled in cash. No allowance for doubtful debts has been established for receivables from key management personnel and individuals related to key management personnel.

Income of key management personnel and the Supervisory Board

	Current Period	Prior Period
Members of the Board of Directors		
Mr. Nguyen Thanh Trung – Chairman	-	-
Mr. Nguyen Kim Tien – Member	-	-
Mr. Huynh Vinh Thanh – Member	-	-
Mr. Tran Thien The – Member	-	-
Ms. Bui Thi Thuy – Member	-	-
Members of the Supervisory Board		
Mr. Nguyen Hai Hoang – Head of the Supervisory Board	-	-
Ms. Le Thi Thuy Duong – Member	-	-
Ms. Huynh Thi Que Anh – Member	-	-
Members of the Board of General Directors		
Mr. Nguyen Kim Tien – General Director	282,190,000	172,190,000
Mr. Tran Nhat Khoa – Deputy General Director *(from February 25, 2025)*	202,190,000	152,190,000
Mr. Cao Dinh Tue Minh – Deputy General Director *(from August 01, 2025)*	182,190,000	91,460,000
Mr. Nguyen Thanh Hai – Deputy General Director *(from August 01, 2025)*	182,190,000	94,460,000
Ms. Luong Thi Quynh Hoa – Chief Accountant	182,190,000	127,190,000
Total	**1,030,950,000**	**744,220,000**

2b. Transactions and balances with other related parties

Other related parties of the Company include:

Other related party	Relationship
Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC)	Subsidiary
Becamex IDC Corp. (JSC)	Shareholder holding 44% of charter capital
Technical Infrastructure Development JSC	Company within the same Group
Binh Duong Trading and Development JSC (TDC)	Company within the same Group

Other related party	Relationship
Becamex Building Materials JSC	Subsidiary of Binh Duong Trading and Development JSC
My Phuoc Hospital JSC	Company within the same Group
Urban Development JSC	Company within the same Group
Vietnam Technology and Communications JSC	Company within the same Group
Vietnam – Singapore Industrial Park JV Co., Ltd.	Company within the same Group
Becamex Tokyu Co., Ltd.	Company within the same Group
BW Industrial Development JSC	Company within the same Group
Becamex Binh Phuoc Technical Infrastructure Development JSC	Company within the same Group
Setia Becamex JSC	Company within the same Group
Becamex Binh Dinh Technical Infrastructure Development Single-Member LLC	Company within the same Group
Becamex International General Hospital JSC	Company within the same Group
Branch of Becamex Hotel Single-Member LLC	Company within the same Group
Becamex Binh Dinh JSC	Company within the same Group
Eastern International University	Company within the same Group
Branch of Binh Duong Trading and Development JSC – My Phuoc Ready-Mix Concrete Enterprise	Company within the same Group

Transactions with other related parties

In addition to the transactions with the subsidiary presented in Note V.12 and the transactions of sales of goods and services presented in Note VI.1b, the Company also had the following other transactions with other related parties:

	Current Period	Prior Period
Becamex IDC Corp. (JSC)		
Management fees and premises lease services	1,692,929,698	79,042,136
Service fee payments	272,333,815	-
Purchases of real estate goods – Green City project	-	571,811,298,000
Payments for purchases of real estate goods	154,103,144,811	-
Advances received and collections from construction activities	-	-
Setia Becamex JSC		
Construction works	26,529,963,174	
Collections from construction works	14,008,921,331	-
Vietnam Technology and Communications JSC		
Service fees	244,515,000	171,377,846
Service fee payments	339,718,500	-
Branch of Binh Duong Trading and Development JSC – My Phuoc Ready-Mix Concrete Enterprise		
Raw material purchases	11,504,529,742	1,210,222,232
Payment for raw materials	15,649,637,113	-
Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC)		
Construction costs	587,262,420	2,546,000
Payments for construction works	632,519,734	-

	Current Period	Prior Period
Binh Duong Trading and Development JSC (TDC)		
Construction costs	4,713,188,019	171,493,316,261
Payments for construction works	40,096,860,102	-
Becamex Building Materials JSC		
Raw material purchases	1,233,022,670	70,043,780
Payment for raw materials	1,611,468,958	-

Prices of goods and services provided to other related parties are by agreement. Purchases of goods and services from other related parties are transacted at negotiated prices.

Guarantee commitment
The Company has pledged a 03-month term deposit as security for the borrowings of Binh Duong Plastics Manufacturing and Trading Co. Ltd. (Single-member LLC) (the subsidiary) at the Bank for Investment and Development of Vietnam – Binh Duong Branch (see Note V.1).

Balances with other related parties
Balances with other related parties are presented in Notes V.2, V.4a, V.4b, V.13, V.14 and V.18.

Receivables from other related parties are unsecured and will be settled in cash. Other than the provision for related party receivables established in Note V.5, no other provisions have been recognized for other related parties.

3. Segment information

The primary reporting segment is by business sector, as the Company's business activities are organized and managed according to the nature of products and services provided.

3a. Business segment information

The Company operates in the following principal business sectors:

- Real estate sector: sales of project housing units.
- Construction sector: execution of construction projects.
- Other sectors.

Business segment information of the Company is presented in Appendix 04 attached.

3b. Geographic segment information

All of the Company's activities are conducted solely within Vietnam.

4. Events after the end of the reporting period

As mentioned in Note V.22c, the Company is continuing with the necessary procedures to complete the planned increase in charter capital from VND 350,000,000,000 to VND 700,000,000,000 in 2026.

In addition, no other material events have occurred after the end of the reporting period that require adjustment to figures or disclosure in the Financial Statements.

Ho Chi Minh City, October 19 , 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Vuong Nguyen Thanh Hau	*Luong Thi Quynh Hoa*	*Nguyen Kim Tien*