Ký số bởi: TẬP ĐOÀN ĐẦU TƯ VÀ PHÁT TRIỂN CÔNG NGHIỆP BECAMEX - CTCP
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Ngày ký: 16/10/2026 20:01:12+07:00
Xác thực bởi: VNPT-CA SHA2

BECAMEX INVESTMENT AND INDUSTRIAL DEVELOPMENT GROUP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

INFORMATION DISCLOSURE ON THE WEB PORTAL OF THE STATE SECURITIES COMMISSION AND THE HO CHI MINH STOCK EXCHANGE

TẬP ĐOÀN ĐẦU TƯ VÀ PHÁT TRIỂN CÔNG NGHIỆP BECAMEX - CTCP
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To: **The State Securities Commission**
Ho Chi Minh Stock Exchange

Becamex Investment and Industrial Development Group (Stock symbol: BCM)

Head Office Address: 10th Floor, mPlaza Saigon, 39 Le Duan Street, Sai Gon Ward, Ho Chi Minh City, Vietnam.

Telephone: 0274 3822 655 Fax: 0274 3822 713

Type of disclosure:

x	Periodically		24 hours		72 hours		as requests		other

Content of information to be announced:

Becamex Investment and Industrial Development Group would like to disclose information on Consolidated Financial Statements and the Combined Financial Statements for the third quarter of 2026.

This information was published on the Corporation's website on 29/10/2026 at the following link: ***http://www.becamex.com.vn*** **under *the Shareholder Relations* section.**

We would like to commit that the information published above is true and fully responsible before the law for the content of the published information.

Attachments:
Financial Statements for the third quarter of 2026.

October 29th, 2026
Authorized Person to Disclose Information
Deputy General Director

NGUYEN THE DUY

BM-TC-10-26100012

Ký số bởi: TẬP ĐOÀN ĐẦU TƯ VÀ PHÁT TRIỂN CÔNG NGHIỆP BECAMEX - CTCP
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Cảnh báo: VNPT-CA STAR

BECAMEX INVESTMENT AND INDUSTRIAL DEVELOPMENT GROUP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

EXPLANATION OF DIFFERENCES IN FINANCIAL STATEMENTS

To: **State Securities Commission of Vietnam**
Ho Chi Minh City Stock Exchange

Company Name: Becamex Investment and Industrial Development Group
Stock Code: BCM
Address: 10th Floor, mPlaza Saigon Building, No. 39 Le Duan, Saigon Ward, Ho Chi Minh City.
Telephone: 0274 3822 655 Fax: 0274 3822 713

Explanation of the change in profit after corporate income tax on the financial statements for Quarter III of 2026 compared to Quarter III of 2025:

No.	Item	Quarter II/2026 (VND)	Quarter III/2025 (VND)	Rate (%)
1	Profit after corporate income tax - Combined financial statements	97,668,185,789	236,726,284,587	41.26
2	Profit after corporate income tax - Consolidated financial statements	579,349,750,815	422,385,962,602	137.16

Profit after corporate income tax reported in the combined financial statements for the third quarter of 2026 decreased by 58.74% compared with the corresponding period in 2025. This was mainly attributable to an increase of VND 137 billion in gross profit from the sale of goods and rendering of services; a decrease of VND 198 billion in financial income and an increase of VND 65 billion in financial expenses; and an increase of VND 23 billion in selling expenses and general and administrative expenses compared with the corresponding period of the previous year. As a result, combined profit after tax for the third quarter of 2026 decreased by VND 139 billion, equivalent to a decrease of 58.74%, compared with the corresponding period of the previous year.

Profit after corporate income tax reported in the consolidated financial statements for the third quarter of 2026 increased by 37.16% compared with the corresponding period in 2025. This was mainly attributable to an increase of VND 33 billion in gross profit from the sale of goods and rendering of services and an increase of VND 177 billion in the share of profit from joint ventures and associates; an increase of VND 9 billion in financial income and an increase of VND 65 billion in financial expenses; and an increase of VND 29 billion in selling expenses and general and administrative expenses compared with the corresponding period of the previous year. As a result, consolidated profit after tax for the third quarter of 2026 increased by VND 157 billion, equivalent to an increase of 37.16%, compared with the corresponding period of the previous year.

Respectfully./.

Attachments:
- *Financial Statements for Q3/2026*

October 27, 2026
General Director

Nguyen Hoan Vu

BM-TT-14-26100126

Ký số bởi: TẬP ĐOÀN ĐẦU TƯ VÀ PHÁT TRIỂN CÔNG NGHIỆP BECAMEX - CTCP
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BECAMEX INVESTMENT AND INDUSTRIAL DEVELOPMENT GROUP - JSC

COMBINED FINANCIAL STATEMENTS

THIRD QUARTER OF 2026

BECAMEX INVESTMENT AND INDUSTRIAL DEVELOPMENT GROUP - JSC

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COMBINED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

Items	Code	Notes	Closing balance	Opening balance
A - CURRENT ASSETS	**100**		**33,956,545,770,463**	**32,259,451,205,197**
I. Cash and cash equivalents	**110**	**V.1**	**990,762,826,665**	**2,141,905,824,258**
1. Cash	111		839,897,415,706	2,108,862,426,998
2. Cash equivalents	112		150,865,410,959	33,043,397,260
II. Short-term financial investments	**120**		**-**	**15,406,896,874**
1. Trading securities	121		-	-
2. Provision for decline in value of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	-	15,406,896,874
4. Provision for short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
III. Short-term receivables	**130**		**8,531,672,210,918**	**7,233,729,396,637**
1. Short-term trade receivables	131	V.3	5,713,784,375,525	4,360,659,631,851
2. Short-term prepayments to suppliers	132	V.4	458,830,176,565	734,594,264,436
3. Short-term inter-company receivables	133		-	-
4. Receivables based on construction contract progress	134		-	-
5. Other short-term receivables	135	V.5	2,359,057,658,828	2,138,475,500,350
6. Provision for doubtful short-term receivables	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		**23,987,343,675,276**	**22,844,961,307,642**
1. Inventories	141	V.6	23,987,343,675,276	22,844,961,307,642
2. Provision for decline in value of inventories	142		-	-
V. Short-term biological assets	**150**		**-**	**-**
1. Livestock held for single-cycle production, short-term	151		-	-
2. Seasonal crops or crops producing a single harvest short-term	152		-	-
3. Provision for impairment of short-term biological assets	153		-	-
VI. Other current assets	**160**		**446,767,057,604**	**23,447,779,786**
1. Short-term prepaid expenses	161	V.7a	94,828,773,103	21,509,495,285
2. Deductible VAT	162		-	-
3. Taxes and other receivables from the State	163	V.16	1,938,284,501	1,938,284,501
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165	V.8	350,000,000,000	-
B - NON-CURRENT ASSETS	**200**		**20,406,191,775,027**	**20,271,556,112,510**
I. Long-term receivables	**210**		**-**	**-**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Business capital in dependent units	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for doubtful long-term receivables	216		-	-

Combined Statement of Financial Position (continued)

Items	Code	Notes	Closing balance	Opening balance
II. Fixed assets	**220**		**441,127,513,057**	**486,041,039,604**
1. Tangible fixed assets	221	V.9	406,875,937,221	440,591,026,532
- Historical cost	222		1,770,873,168,860	1,746,000,191,186
- Accumulated depreciation	223		(1,363,997,231,639)	(1,305,409,164,654)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	34,251,575,836	45,450,013,072
- Historical cost	228		167,806,970,861	166,724,866,911
- Accumulated depreciation	229		(133,555,395,025)	(121,274,853,839)
III. Long-term biological assets	**230**		**-**	**-**
1. Bearer livestock for periodic production	231		-	-
a) Bearer livestock for periodic production not yet at maturity stage	232		-	-
b) Bearer livestock for periodic production at maturity stage	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation	235		-	-
2. Livestock held for single-cycle production, long-term	236		-	-
3. Seasonal crops or crops producing a single harvest long-term	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Investment property	**240**	**V.11**	**2,501,337,301,255**	**2,565,988,649,731**
- Historical cost	241		2,922,013,182,108	2,922,013,182,108
- Accumulated depreciation	242		(420,675,880,853)	(356,024,532,377)
V. Long-term assets in progress	**250**		**821,995,349,000**	**824,561,442,519**
1. Long-term work in progress	251		-	-
2. Construction in progress	252	V.12	821,995,349,000	824,561,442,519
VI. Long-term financial investments	**260**		**16,581,369,586,319**	**16,323,777,528,345**
1. Investments in subsidiaries	261	V.2b	404,536,816,140	384,536,816,140
2. Investments in joint ventures and associates	262	V.2b	15,699,883,807,868	15,499,883,807,868
3. Equity investments in other entities	263	V.2b	642,369,220,800	592,369,220,800
4. Provision for long-term investments in other entities	264	V.2b	(165,420,258,489)	(153,012,316,463)
5. Long-term held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	**270**		**60,362,025,396**	**71,187,452,311**
1. Long-term prepaid expenses	271	V.7b	60,362,025,396	71,187,452,311
2. Deferred tax assets	272		-	-
3. Long-term equipment, supplies and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	**280**		**54,362,737,545,490**	**52,531,007,317,707**

Combined Statement of Financial Position (continued)

Items	Code	Notes	Closing balance	Opening balance
C - LIABILITIES	**300**		**37,944,269,119,151**	**35,879,161,240,188**
I. Current liabilities	**310**		**16,347,119,343,634**	**20,871,359,336,647**
1. Short-term trade payables	311	V.13a	258,919,311,194	248,281,703,419
2. Short-term advances from customers	312	V.14	621,770,455,298	802,577,965,518
3. Dividends and profits payable	313	V.15	465,500,000	386,792,500
4. Short-term taxes and amounts payable to the State	314	V.16	161,308,114,120	258,517,701,773
5. Payables to employees	315	V.17	34,353,680,868	35,676,280,746
6. Short-term accrued expenses	316	V.18	9,311,788,929,221	9,100,257,714,090
7. Short-term inter-company payables	317		-	-
8. Short-term payables according to the progress of construction contracts	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.20a	141,796,219,630	508,685,145,305
11. Short-term borrowings and finance lease liabilities	321	V.21a	5,558,660,294,250	9,641,037,965,034
12. Short-term provisions	322		-	-
13. Bonus and welfare funds	323	V.22	258,056,839,053	275,938,068,262
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term liabilities	**330**		**21,597,149,775,517**	**15,007,801,903,541**
1. Long-term trade payables	331	V.13b	-	529,212,000
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables for business capital	335		-	-
6. Long-term inter-company payables	336		-	-
7. Long-term unearned revenue	337	V.19	227,564,444,317	35,872,114,654
8. Other long-term payables	338	V.20b	476,789,263,054	475,748,807,054
9. Long-term borrowings and finance lease liabilities	339	V.21b	20,672,600,047,836	14,275,455,749,523
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344	V.23	220,196,020,310	220,196,020,310

Combined Statement of Financial Position (continued)

Items	Code	Notes	Closing balance	Opening balance
D - OWNER'S EQUITY	**400**		**16,418,468,426,339**	**16,651,846,077,519**
1. Owner's contributed capital	411		10,350,000,000,000	10,350,000,000,000
- Ordinary shares with voting rights	411a	V.24	10,350,000,000,000	10,350,000,000,000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Treasury shares	415		-	-
6. Asset revaluation differences	416		-	-
7. Foreign exchange differences	417		-	-
8. Development investment fund	418	V.24	3,457,424,164,233	2,832,600,093,028
9. Other funds belonging to owner's equity	419		-	-
10. Undistributed profit after tax	420	V.24	2,611,044,262,106	3,469,245,984,491
- Undistributed PAT accumulated to the end of prior period	420a		1,586,203,221,286	3,469,245,984,491
- Undistributed PAT of the current period	420b		1,024,841,040,820	-
TOTAL RESOURCES	**440**		**54,362,737,545,490**	**52,531,007,317,707**

Approved, October 26, 2026

Preparer	**Chief Accountant**	**Legal Representative**
Nguyen Phuoc Dai	**Nguyen Thi Thanh Nhan**	**Nguyen Hoan Vu**

COMBINED INCOME STATEMENT

Quarter III of the financial year ending December 31, 2026

Unit: VND

ITEMS	Code	Notes	Current quarter		Year-to-date to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1. Revenue from sales of goods and provision of services	**01**	**VI.1**	**1,095,603,068,266**	**851,829,440,858**	**3,152,863,496,518**	**4,866,103,112,951**
2. Revenue deductions	**02**	**VI.2**	**10,325,608,487**	**352,541,406**	**13,397,470,043**	**8,906,190,191**
3. Net revenue from sales of goods and provision of services	**10**		**1,085,277,459,779**	**851,476,899,452**	**3,139,466,026,475**	**4,857,196,922,760**
4. Cost of goods sold	**11**	**VI.3**	**330,346,436,700**	**233,425,894,996**	**964,067,878,107**	**1,784,182,313,102**
5. Gross profit from sales of goods and provision of services	**20**		**754,931,023,079**	**618,051,004,456**	**2,175,398,148,368**	**3,073,014,609,658**
6. Gain/loss from sale and disposal of investment property	**21**		-	-	-	-
7. Financial income	**22**	**VI.4**	**37,595,353,025**	**235,284,782,057**	**1,080,081,343,014**	**363,947,254,227**
8. Financial expenses	**23**	**VI.5**	**372,943,411,857**	**307,490,444,619**	**1,277,627,866,749**	**969,597,700,922**
Of which: Borrowing costs	24		372,943,411,857	306,653,947,919	1,253,129,038,870	914,030,210,614
9. Selling expenses	**25**	**VI.6**	**216,321,447,403**	**204,401,191,690**	**641,010,484,073**	**700,478,081,829**
10. General and administrative expenses	**26**	**VI.7**	**96,612,663,900**	**85,250,301,475**	**245,946,956,714**	**235,629,362,952**
11. Net profit from operating activities	**30**		**106,648,852,944**	**256,193,848,729**	**1,090,894,183,846**	**1,531,256,718,182**
12. Other income	**31**	**VI.8**	**9,676,824,675**	**9,408,495,357**	**31,008,865,794**	**16,126,342,280**
13. Other expenses	**32**	**VI.9**	**739,226,347**	**26,473,274,339**	**27,713,912,742**	**70,404,542,901**
14. Other profit	**40**		**8,937,598,328**	**(17,064,778,982)**	**3,294,953,052**	**(54,278,200,621)**
15. Total accounting profit before tax	**50**		**115,586,451,272**	**239,129,069,747**	**1,094,189,136,898**	**1,476,978,517,561**
16. Current corporate income tax expense	**51**		**17,918,265,483**	**2,402,785,160**	**69,348,096,078**	**227,847,807,569**
17. Deferred corporate income tax expense	**52**		-	-	-	-
18. Profit after corporate income tax	**60**		**97,668,185,789**	**236,726,284,587**	**1,024,841,040,820**	**1,249,130,709,992**

Approved, October 26, 2026

Preparer	Chief Accountant	Legal Representative
Nguyen Phuoc Dai	Nguyen Thi Thanh Nhan	Nguyen Hoan Vu

COMBINED STATEMENT OF CASH FLOWS

(Indirect method)

Quarter III of the financial year ending December 31, 2026

Unit: VND

ITEMS	Code	Notes	Year-to-date to the end of this quarter	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	***01***		***1,094,189,136,898***	***1,476,978,517,561***
2. Adjustments for:				
- Depreciation of fixed assets and investment property	02	V.9, V.10, V.11	135,519,956,647	151,126,288,314
- Provisions	03	V.2b, VI.5	12,407,942,026	24,086,022,508
- Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies	04		-	-
- Gains/losses from investing and financing activities	05	V.2b, VI.4, VI.8, VI.9	(1,067,673,400,988)	(342,575,115,842)
- Borrowing costs	06	VI.5	1,253,129,038,870	914,030,210,614
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	***08***		***1,427,572,673,453***	***2,223,645,923,155***
- Increase/decrease in receivables	09		(1,458,214,286,499)	171,569,652,292
- Increase/decrease in inventories	10		(381,737,499,037)	(881,496,028,353)
- Increase/decrease in payables	11		(17,068,026,495)	151,436,410,012
- Increase/decrease in prepaid expenses	12		(62,493,850,903)	43,258,250,157
- Increase/decrease in trading securities	13		-	-
- Borrowing costs paid	14	V.18, VI.5	(1,865,986,312,229)	(1,624,104,766,806)
- Corporate income tax paid	15	V.16	(200,525,489,843)	(330,000,000,000)
- Other cash inflows from operating activities	16	V.22	38,720,000	61,057,800
- Other cash outflows for operating activities	17	V.22	(137,638,641,209)	(158,430,246,090)
Net cash flows from operating activities	***20***		***(2,696,052,712,762)***	***(404,059,747,833)***
II. Cash flows from investing activities				
1. Payments for purchase and construction of fixed assets and other long-term assets	21	V.9, V.10, V.11, V.12	(21,935,366,325)	(80,228,885,407)
2. Proceeds from liquidation and disposal of fixed assets and other long-term assets	22	VI.8	-	2,713,884,123
3. Payments for lending and purchase of debt instruments of other entities	23	V.2a	(170,000,000,000)	-
4. Recovery of loans and resale of debt instruments of other entities	24	V.2a	185,000,000,000	4,500,000,000
5. Payments for equity investments in other entities	25	V.2b	(270,000,000,000)	(310,900,000,000)
6. Recovery of equity investments in other entities	26		-	-
7. Interest on loans, dividends and profits received	27	V.2b, V.5, VI.4,	689,901,815,232	174,681,415,708
Net cash flows from investing activities	***30***		***412,966,448,907***	***(209,233,585,576)***

Combined Statement of Cash Flows (continued)

ITEMS	Code	Notes	Year-to-date to the end of this quarter	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and capital contributions from owners	31		-	-
2. Repayment of capital contributions to owners, repurchase of the enterprise's issued shares	32		-	-
3. Proceeds from borrowings	33	V.21	10,873,938,997,278	5,313,380,193,424
4. Repayments of loan principal	34	V.21	(8,605,289,466,556)	(4,995,126,314,860)
5. Repayments of finance lease principal	35		-	-
6. Dividends and profits paid to owners	36	V.15	(1,136,706,264,460)	-
Net cash flows from financing activities	***40***		***1,131,943,266,262***	***318,253,878,564***
Net cash flows during the period	**50**		**(1,151,142,997,593)**	**(295,039,454,845)**
Cash and cash equivalents at the beginning of the year	**60**	**V.1**	**2,141,905,824,258**	**1,942,302,594,616**
Effect of foreign exchange rate changes	61		-	-
Cash and cash equivalents at the end of the period	**70**	**V.1**	**990,762,826,665**	**1,647,263,139,771**

Approved, October 26, 2026

Preparer	Chief Accountant	Legal Representative
Nguyen Phuoc Dai	Nguyen Thi Thanh Nhan	Nguyen Hoan Vu

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the third quarter of the financial year ending December 31, 2026

I. GENERAL INFORMATION

1. Ownership form

Becamex Investment and Industrial Development Group (hereinafter referred to as "the Corporation") is a joint stock company transformed from Investment and Industrial Development Corporation – One Member Limited Liability Company under Decision No. 849/QĐ-TTg dated June 12, 2017 of the Prime Minister.

2. Operating field

The Corporation operates in various business fields, including real estate business, construction and installation, provision of services and others, of which real estate business is the main field of operation.

3. Business lines

Principal business activities of the Corporation are: Real estate business. Trading in technical infrastructure of industrial parks, residential areas and urban areas; worker housing services.

4. Normal operating cycle

As the Corporation operates in multiple business lines with different operating cycles across its segments and a common normal operating cycle cannot be clearly determined, the Corporation consistently applies a 12-month period to classify assets and liabilities as current and non-current in the Statement of Financial Position.

5. Structure of the Corporation

Subsidiaries

Company name	Head office address	Principal business activities	Capital contribution rate	Rate of benefit	Voting rate
WTC Becamex One Member Company Limited	10th Floor, mPlaza Saigon Building, No. 39 Le Duan Street, Saigon Ward, Ho Chi Minh City	Organization of trade introduction and promotion activities	100%	100%	100%
Becamex IDC – Block 71 Startup Support One Member Company Limited	Tower B2, Lot M2 Complex Apartment Building – No. 72 Nguyen Co Thach Street, An Khanh Ward, Ho Chi Minh City	Consulting services	100%	100%	100%
Becamex International General Hospital Joint Stock Company	Binh Duong Boulevard, Go Cat Area, Lai Thieu Ward, Ho Chi Minh City	Medical examination and treatment	90.00%	90.00%	90.00%
My Phuoc Hospital Joint Stock Company	TC3 Street, Group 6, Quarter 3, Ben Cat Ward, Ho Chi Minh City	Medical examination and treatment	65.47%	65.47%	65.47%
Becamex Urban Development Joint Stock Company	C1-2-3 DT6 Street, Binh Duong Industrial Service Complex, Binh Duong Ward,	Producing ready-mixed concrete. Investing in construction and trading	51.00%	51.00%	51.00%

Company name	Head office address	Principal business activities	Capital contribution rate	Rate of benefit	Voting rate
	Ho Chi Minh City	technical infrastructure of industrial parks, residential areas and urban areas, trading real estate			
Eastern International University	No. 81, Nam Ky Khoi Nghia Street, Binh Duong Ward, Ho Chi Minh City	Education	51.00%	51.00%	51.00%
Aspire One Member Company Limited (*)	New urban area in Binh Duong Industrial - Service and Urban Complex, Binh Duong Ward, Ho Chi Minh City	Trading real estate	51.00%	51.00%	100%

(*) A subsidiary of Eastern International University.

Joint ventures, associates

Company name	Head office address	Principal business activities	Capital contribution rate	Rate of ownership	Voting rate
Eastern Educational Development Joint Stock Company	Lot M2, Ly Thai To Street, Binh Duong Ward, Ho Chi Minh City	Education business	50.00%	50.00%	50.00%
Becamex Infrastructure Development Joint Stock Company	5th Floor, Becamex Tower, 230 Binh Duong Boulevard, Phu Loi Ward, Ho Chi Minh City	Maintaining, repairing, operating and collecting tolls. Constructing civil & industrial works, trading real estate	49.76%	49.76%	49.76%
Vietnam – Singapore Industrial Park Joint Venture Co., Ltd.	No. 8, Huu Nghi Boulevard, Vietnam – Singapore Industrial Park, Binh Hoa Ward, Ho Chi Minh City	Operating industrial parks	49.00%	49.00%	49.00%
Becamex – VSIP Power Investment and Development Joint Stock Company	20th Floor, Becamex Tower, 230 Binh Duong Boulevard, Phu Loi Ward, Ho Chi Minh City	Investing and trading power	49.00%	49.00%	49.00%
Ho Chi Minh City - Thu Dau Mot – Chon Thanh Expressway Joint Stock Company	WTC Tower Building, No. 01, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Construction of road works	49.00%	49.00%	49.00%
Ho Chi Minh City Ring Road 4 Joint Stock Company	WTC Tower Building, No. 01, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Construction of road works	49.00%	49.00%	49.00%
Vietnam Technology & Telecommunication Joint Stock Company	WTC Tower Building, No. 01, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Trading telecom, information technology	48.59%	48.59%	48.59%
Binh Duong Trade and Development Joint Stock Company	L8-01, WTC Tower Building, No. 01, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Business and investment in residential and urban infrastructure. Construction of	47.71%	47.71%	47.71%

Company name	Head office address	Principal business activities	Capital contribution rate	Rate of ownership	Voting rate
		industrial and civil works. Production of construction materials			
Binh Duong Rubber Joint Stock Company	DT750 Road, Tru Van Tho Commune, Ho Chi Minh City	Growing, trading rubber, rubber latex	46.94%	46.94%	46.94%
Binh Duong Construction & Civil Engineering Joint Stock Company	Lot G, Dong Khoi Street, Binh Duong Ward, Ho Chi Minh City	Civil and industrial construction. Ground leveling, investment in construction and business of infrastructure for residential areas and industrial parks. Real estate business	44.42%	44.42%	44.42%
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	National Highway 14, Group 8, Quarter 3, Chon Thanh Ward, Dong Nai City	Investing and trading real estate	40.00%	40.00%	40.00%
Becamex Binh Dinh Joint Stock Company	Van Canh 2 Commune, Gia Lai Province	Investing and trading real estate	40.00%	40.00%	40.00%
Vsip Can Tho Joint Stock Company	Vinh Trinh Commune, Can Tho City	Industrial park business	40.00%	40.00%	40.00%
Setia – Becamex Joint Stock Company	Thoi Hoa Ward, Ho Chi Minh City	Trading real estate	40.00%	40.00%	40.00%
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	19th Floor, Becamex Tower, 230 Binh Duong Boulevard, Phu Loi Ward, Ho Chi Minh City	Installing electrical systems	36.00%	36.00%	36.00%
Savi Pharmaceutical Joint Stock Company	Lot Z.01-02-03A, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City	Trading pharmaceutical products	35.19%	35.19%	35.19%
Becamex Tokyu Co., Ltd.	Sora Building, Lot 18C, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Operating urban areas	35.00%	35.00%	35.00%
East Saigon Investment and Industrial Development Joint Stock Company	No. 337 Vo Van Kiet Street, Phu Thuy Ward, Lam Dong Province	Trading real estate	30.00%	30.00%	30.00%
BW Industrial Development Joint Stock Company	17th Floor, Becamex Tower, 230 Binh Duong Boulevard, Phu Loi Ward, Ho Chi Minh City	Providing warehouse and storage services	23.91%	23.91%	23.91%

Dependentunits without legal status, dependent accounting

Name of unit	Address
Branch of Becamex Investment and Industrial Development Group - My Phuoc Industrial & Urban Development Enterprise	Land Lot No. 2935, Map Sheet No. 62, D1-N5 Road, My Thanh Quarter, Ben Cat Ward, Ho Chi Minh City
Branch of Becamex Investment and Industrial Development Group - Bau Bang Industrial & Urban Development Enterprise	Unit A2-09-10, NC Road, Thuong Mai Quarter, Dong So Hamlet, Bau Bang Commune, Ho Chi Minh City
Branch of Becamex Investment and Industrial Development Group - Binh Duong Complex Development Management Board	1408 Huynh Van Luy Street, Binh Duong Ward, Ho Chi Minh City

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The Corporation's fiscal year begins on January 1 and ends on December 31 each year.

2. Accounting currency

The currency used in accounting is Vietnamese Dong ("VND") because transactions are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Corporation applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 ("Circular 99") and the circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of the Combined Financial Statements.

2. Statement of compliance with the Accounting Standards and System

The Board of Management of the Corporation ensures compliance with the requirements of Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular 99, as well as the circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of the Combined Financial Statements.

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT APPLICABLE LEGAL REGULATIONS

1. Basis of preparation of the Financial Statements

The Combined Financial Statements are prepared on the accrual basis (except for information related to cash flows), under the historical cost convention and on the going concern assumption.

The dependent units have their own accounting apparatus and perform dependent accounting. The Combined Financial Statements of the whole Corporation are prepared on the basis of combining the Financial Statements of the Head Office and of the dependent units. Internal transactions and internal balances between the dependent units are eliminated when preparing the Combined Financial Statements.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the actual exchange rates prevailing on the transaction dates. Balances of monetary items denominated in foreign currencies at the end of the accounting period (except for foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are retranslated at the average telegraphic transfer buying and selling exchange rate of the Joint Stock Commercial Bank for Investment and Development of Vietnam (the bank with which the Corporation regularly transacts).

Foreign exchange differences arising during the period from transactions denominated in foreign currencies are recognized in financial income (if gains) or financial expenses (if losses). Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the accounting period are presented on a net basis between total gains and total losses from the retranslation of monetary items denominated in foreign currencies and are recognized in financial income (if gains) or financial expenses (if losses).

3. Cash and cash equivalents

Cash includes demand deposits. Cash equivalents are short-term investments with a recovery period of not more than 3 months from the date of investment (from the purchase date to the maturity date), that are readily convertible to a known amount of cash and are subject to an insignificant risk of conversion into cash at the reporting date. Cash and cash equivalents that are restricted in use are not presented under this item but under "Other current assets" or "Other non-current assets" depending on the restriction period.

4. Financial investments

Held-to-maturity investments

An investment is classified as held to maturity when the Corporation has the intention and ability to hold it until maturity. Held-to-maturity investments only include term bank deposits held to maturity for the purpose of earning periodic interest.

Held-to-maturity investments are initially recognized at cost, including the purchase price and costs related to the purchase transaction (transaction fees, brokerage commissions, etc.). Interest accrued from prior periods up to the purchase date is deducted from the cost of the investment at the time of initial recognition. Subsequent to initial recognition, these investments are recognized at cost. Interest income after the purchase date is recognized in financial income on an accrual basis.

When there is reliable evidence that part or all of an investment may not be recoverable and the loss can be reliably determined, the loss is recognized in financial expenses for the period and deducted directly from the value of the investment. If the evidence of loss decreases or no longer exists in a subsequent period, the recognized loss is reversed and recognized in financial income for the period.

Investments in subsidiaries, joint ventures and associates

Subsidiaries

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

Joint ventures

A joint venture is an enterprise established on the basis of a contractual arrangement whereby the Corporation and other parties undertake an economic activity that is subject to joint control. Joint control means that strategic decisions relating to the operating and financial policies of the joint venture require the unanimous consent of the parties sharing control.

Associates

An associate is an enterprise over which the Corporation has significant influence but no control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control those policies.

Initial recognition

Investments in subsidiaries, joint ventures and associates are initially recognized at cost, including the purchase price or capital contribution plus costs directly attributable to the investment (transaction, brokerage, consulting, audit fees, charges, taxes and bank fees, etc.). In case the Corporation borrows to invest in subsidiaries, joint ventures and associates, interest expenses are recognized in financial expenses and are not capitalized. In case of investment by non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of the transaction. Subsequent to initial recognition, these investments are carried at cost.

Dividends and profits of periods before the investment is acquired are accounted for as a reduction in the value of the investment itself. Dividends and profits of periods after the investment is acquired are recognized in financial income. Dividends received in shares are only tracked by the number of additional shares; the value of shares received is not recognized.

Provision for losses on investments in subsidiaries, joint ventures and associates

Provision for losses on investments in subsidiaries, joint ventures and associates is made when subsidiaries, joint ventures or associates incur losses or the investments are impaired, resulting in a possible loss of capital for the Corporation. The provision is equal to the Corporation's ownership percentage (%) of actual contributed charter capital in the subsidiaries, joint ventures and associates at the end of the accounting period multiplied (x) by the difference between the owners' actual invested capital and the owners' equity of the subsidiaries, joint ventures and associates at the same time. If the subsidiaries, joint ventures or associates are required to prepare Consolidated Financial Statements, the basis for determining the provision for losses is the Consolidated Financial Statements.

Increases or decreases in the provision for losses on investments in subsidiaries, joint ventures and associates required at the end of the accounting period are recognized in financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments over which the Corporation has no control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus costs directly attributable to the investment (transaction, brokerage, consulting, audit fees, charges, taxes and bank fees, etc.). If the Corporation borrows to invest in equity instruments of other entities, interest expenses are recognized in financial expenses and are not capitalized. In case of investment by non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of the transaction. Subsequent to initial recognition, these investments are carried at cost.

Dividends and profits of periods before the investment is acquired are accounted for as a reduction in the value of the investment itself. Dividends and profits of periods after the investment is acquired are recognized in financial income. Dividends received in shares are only tracked by the number of additional shares; the value of shares received is not recognized.

Provision for losses on investments in equity instruments of other entities is made as follows:

- For investments in listed shares or investments whose fair value can be reliably determined, the provision is based on the market value of the shares.

- For investments whose fair value cannot be determined at the reporting date, the provision is made based on the losses of the investee, at an amount equal to the Corporation's ownership percentage (%) of actual contributed charter capital in the investee at the end of the accounting period multiplied (x) by the difference between the owners' actual invested capital and the owners' equity of the investee at the same time.

Increases or decreases in the provision for losses on investments in equity instruments of other entities required at the end of the accounting period are recognized in financial expenses.

Revaluation of financial investments

At the time of official conversion into a joint stock company, investments in subsidiaries, joint ventures, associates and equity instruments of other entities are recognized at their revalued amounts at the enterprise valuation date, adjusted for items increasing or decreasing the invested capital from the enterprise valuation date to the date of official conversion into a joint stock company, according to the following principles:

- The value of the Corporation's capital contribution in joint stock companies listed on the stock market is determined at the reference price of the shares traded on the stock market at the enterprise valuation date.
- The value of the Corporation's capital contribution in joint stock companies registered for trading on the trading market of unlisted public companies (UPCOM) is determined at the average trading price on the system at the enterprise valuation date.
- The value of the Corporation's capital contribution in other enterprises (not listed or traded on the UPCOM market) is determined on the basis of the actual contributed capital ratio multiplied (x) by the owners' equity of the other enterprises. If the revalued actual value of the Corporation's invested capital in another enterprise is lower than the value recorded in the Corporation's accounting books, it is determined at the revalued actual value.

5. Receivables

Receivables are presented at their carrying amounts less allowances for doubtful debts.

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

- Trade receivables reflect receivables of a commercial nature arising from purchase - sale transactions between the Corporation and buyers that are independent of the Corporation.
- Other receivables reflect receivables of a non-commercial nature not related to purchase - sale transactions.

Receivables are tracked in detail by counterparty, term and original currency. Trade receivables and other receivables are classified as short-term and long-term in the Combined Statement of Financial Position based on their remaining terms at the end of the accounting period.

Allowance for doubtful debts is made for each doubtful receivable based on the estimated loss that may arise.

Increases or decreases in the balance of the allowance for doubtful debts at the end of the accounting period are recognized in general and administrative expenses.

6. Inventories

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

The cost of inventories is determined as follows:

- Raw materials: include purchase costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.
- Work in progress: includes land use right costs, direct costs and related overheads incurred in the process of investing in and constructing real estate.
- Real estate merchandise: includes all costs directly related to the investment in and construction of real estate to bring the real estate to a condition ready for sale.

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

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

Allowance for inventory devaluation is made for each item of goods or each service in progress whose cost is higher than its net realizable value. Increases or decreases in the allowance at the end of the accounting period are recognized in cost of goods sold.

Supplies, equipment and spare parts with a storage period of more than 12 months or longer than one normal operating cycle, and work in progress with a production and turnover period exceeding one normal operating cycle, are not presented as inventories but as non-current assets in the Statement of Financial Position.

7. Prepaid expenses

Prepaid expenses reflect actual expenses incurred (including expenses paid in advance and expenses not yet paid in advance) related to the business results of several accounting periods and allocated to production and business expenses of the relevant accounting periods.

Prepaid expenses are classified as short-term (allocation period not exceeding 12 months or within one normal operating cycle) and long-term (allocation period exceeding 12 months or longer than one normal operating cycle) in the Statement of Financial Position. Long-term prepaid expenses are not reclassified to short-term prepaid expenses when preparing the Financial Statements.

The allocation of prepaid expenses to production and business expenses of each period is made by the Corporation based on the nature and extent of each type of expense in order to select an appropriate allocation method and criteria. The allocation periods and methods of the Corporation's prepaid expenses are as follows:

Brand value

The brand value of the enterprise is determined based on the Decision approving the enterprise value for equitization of the People's Committee of Binh Duong Province (now Ho Chi Minh City). This brand value is allocated on a straight-line basis over 10 years.

Business advantage value

The business advantage value of the enterprise is determined based on the Decision approving the enterprise value for equitization of the People's Committee of Binh Duong Province (now Ho Chi Minh City). This business advantage value is allocated on a straight-line basis over 10 years.

Other prepaid expenses

Other expenses incurred that relate to several accounting periods are recognized as prepaid expenses and allocated to production and business expenses using criteria appropriate to the characteristics and nature of each expense.

8. Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. The historical cost of tangible fixed assets comprises all costs incurred by the Corporation to acquire the fixed assets up to the time the assets are put into a state ready for use.

Expenditures incurred after initial recognition are only added to the historical cost of fixed assets if they certainly increase the future economic benefits from the use of the assets. Expenditures that do not meet the above condition are recognized as production and business expenses in the period. Regular repair and maintenance costs of tangible fixed assets are recognized in production and business expenses in the period in which they are incurred. For fixed assets that are technically required to undergo periodic repair and maintenance, significant periodic repair and maintenance costs incurred are recognized as prepaid expenses and gradually allocated to production and business expenses until the next periodic repair and maintenance.

When tangible fixed assets are sold or disposed of, their historical cost and accumulated depreciation are written off and any gain or loss arising from the disposal is recognized in income or expenses for the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The useful lives and depreciation method are reviewed at least at the end of each financial year and adjusted if necessary. The depreciation periods of tangible fixed assets are as follows:

Type of fixed assets	Years
Buildings and structures	05 – 42
Machinery and equipment	05 – 15
Means of transportation and transmission	03 – 15
Office equipment and tools	03 – 06

9. Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated amortization.

The historical cost of intangible fixed assets comprises all costs incurred by the Corporation to acquire the assets up to the time the assets are put into a state ready for use. Expenditures related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period, unless these expenditures are attributable to a specific intangible fixed asset and increase the economic benefits from that asset.

When intangible fixed assets are sold or disposed of, their historical cost and accumulated amortization are written off and any gain or loss arising from the disposal is recognized in income or expenses for the period.

The useful lives and amortization method are reviewed at least at the end of each financial year and adjusted if necessary.

The Corporation's intangible fixed assets include:

Land use rights

Land use rights comprise all actual costs incurred by the Corporation directly related to the land used, including: payments to obtain land use rights, compensation and site clearance costs, ground leveling costs, registration fees, etc. Land use rights are amortized using the straight-line method based on the land use term stated in the Land Use Right Certificate. Land use rights with indefinite term are not amortized.

Computer software

Costs related to computer software programs that are not an integral part of the related hardware are capitalized. The historical cost of computer software is all costs incurred by the Corporation up to the

time the software is put into use. Computer software is amortized using the straight-line method over 03 to 08 years.

Other intangible fixed assets

Other intangible assets include website design costs and other management programs. These costs are amortized using the straight-line method over 03 to 10 years.

10. Investment property

Investment property is real estate owned by the Corporation for the purpose of earning rental income. Investment property held for lease is stated at historical cost less accumulated depreciation.

When there is reliable evidence that investment property held for capital appreciation has declined in value compared to its market value and the decline can be reliably determined, a provision for impairment is made and recognized in expenses for the period. At the time of preparing the Financial Statements of subsequent periods, if the required impairment is lower than the provision made, the difference is reversed and recognized in income for the period. The reversal does not exceed the amount previously provided.

The historical cost of investment property comprises all costs incurred by the Corporation or the fair value of consideration given in exchange to acquire the investment property up to the time of purchase or completion of construction.

Expenditures related to investment property incurred after initial recognition are recognized in expenses, unless these expenditures are likely to enable the investment property to generate future economic benefits in excess of its originally assessed standard of performance, in which case they are added to the historical cost.

When investment property is sold or disposed of, its historical cost and accumulated depreciation are written off and any gain or loss arising is presented on a net basis under the item "Gain/loss from sale and disposal of investment property" in the Income Statement.

Investment property held for lease is depreciated using the straight-line method over its estimated useful life. The depreciation period of the property is from 33 to 50 years.

A transfer from owner-occupied property to investment property is made only when the owner ceases to use the asset and starts to lease it to another party under an operating lease. A transfer from inventories to investment property is made only when the owner starts to lease it to another party under an operating lease. Property under construction is transferred to investment property upon completion of construction and handover, when it is put into lease operation or held for capital appreciation.

A transfer from investment property to owner-occupied property is made only when the owner starts to use the asset. A transfer from investment property to inventories is made only when the owner decides to repair, renovate or upgrade it for sale. In case investment property is sold without a period of repair, renovation or upgrade, the asset continues to be recognized as investment property until sold and is not transferred to inventories.

The change in purpose of use between investment property and owner-occupied property or inventories does not change the carrying historical cost of the transferred asset and does not change the historical cost for the purpose of valuation or preparation of the Financial Statements.

11. Construction in progress

Construction in progress reflects costs directly related to assets under construction and machinery and equipment being installed, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs (“VAS 16”). These assets are recorded at cost and are

not depreciated until completed, handed over and put into use. Upon completion, all costs are transferred to the appropriate item according to the actual purpose of use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and are depreciated/amortized from the time they are put into use.

Costs of upgrading and renovating fixed assets in progress are accumulated separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance costs of fixed assets incurred regularly each period to keep the assets operating normally are recognized in production and business expenses for the period. For fixed assets that are technically required to undergo periodic repair and maintenance, the costs incurred are accumulated separately. Upon completion, the costs are transferred to prepaid expenses and gradually allocated to production and business expenses until the next maintenance period.

12. 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.

The classification of payables into trade payables, accrued expenses and other payables is made according to the following principles:

- Trade payables reflect payables of a commercial nature arising from the purchase of goods, services and assets, where the sellers are independent of the Corporation.
- Accrued expenses reflect: amounts payable for goods and services received from sellers or provided to buyers during the period but not yet actually paid due to insufficient vouchers, records and accounting documents; amounts payable to employees for leave salaries; and other production and business expenses that must be accrued in advance (such as expenses during seasonal production stoppages, interest expenses payable).
- Other payables reflect payables of a non-commercial nature not related to the purchase, sale or provision of goods and services.

Payables and accrued expenses are classified as short-term and long-term in the Combined Statement of Financial Position based on their remaining terms at the end of the accounting period.

13. Dividends and profits payable

Dividends are recognized as liabilities when the Corporation has no right to refuse the obligation to pay dividends to shareholders in accordance with the laws on securities, the Law on Enterprises and the Charter of the enterprise.

14. Unearned revenue

Unearned revenue includes: amounts paid in advance by customers for one or more accounting periods for asset leases.

Unearned revenue does not include: advances received from buyers for which the Corporation has not yet provided products, goods or services; and revenue not yet collected from asset leasing and multi-period service provision.

15. Ordinary bonds

Ordinary bonds are bonds without the right to convert into shares and bonds convertible into an undetermined number of shares at maturity (depending on the market value of the shares at maturity).

The carrying amount of ordinary bonds is reflected on a net basis as the par value of the bonds less bond discounts plus bond premiums. The discount or premium is determined and recognized at the time of issuance. After issuance, changes in market interest rates do not affect the recognized discount or premium.

The Corporation monitors discounts and premiums for each type of ordinary bonds issued and the allocation of each discount and premium when determining borrowing costs to be expensed or capitalized for each period, specifically:

- Bond discounts are gradually allocated to borrowing costs for each period over the term of the bonds.
- Bond premiums are gradually allocated to reduce borrowing costs for each period over the term of the bonds. If the premium allocated in a period is greater than the bond interest at the nominal interest rate for the period, the difference is recognized in financial income.

Discounts or premiums are allocated using the effective interest method or the straight-line method:

- Under the effective interest method: the discount or premium allocated to each period is calculated as the difference between the borrowing costs payable for each interest period (calculated as the carrying amount of the bonds at the beginning of the period multiplied by the effective interest rate) and the nominal interest payable for each period.
- Under the straight-line method: the discount or premium is allocated evenly over the term of the bonds.

Bond issuance costs are gradually allocated over the term of the bonds using the straight-line method or the effective interest method and recognized in financial expenses or capitalized depending on the purpose of use.

In case the issuance of ordinary bonds is not fully successful, the issuance costs of ordinary bonds are allocated to both successfully and unsuccessfully issued bonds based on the number of bonds. Issuance costs of ordinary bonds allocated to unsuccessfully issued bonds are recognized in financial expenses for the period.

16. Science and technology development fund

The science and technology development fund is established to create financial resources for investment in the science, technology and innovation activities of the Corporation.

The appropriation to the science and technology development fund ("the Fund") is at most 20% of the taxable income for the year and is recognized in general and administrative expenses.

Fixed assets formed from the Fund are recorded as a corresponding decrease in the Fund. Periodic depreciation is recorded as a decrease in the fund that formed the fixed assets and is not included in production and business expenses. When fixed assets formed from the Fund are transferred to serve production and business, the remaining undepreciated value is recorded as a decrease in the science and technology development fund that formed the fixed assets and recognized in other income. From the time of transfer, depreciation is included in production and business expenses in accordance with regulations.

Upon liquidation or disposal of fixed assets formed from the Fund, the remaining value and liquidation costs are recorded as a decrease in the science and technology development fund that formed the assets, proceeds from liquidation are recognized in other income, and related expenses incurred are recognized in other expenses.

If expenditures on purchases of fixed assets from the Fund during the period exceed the existing balance of the Fund, the excess is charged to general and administrative expenses in the period or gradually offset by transferring from the Fund appropriations of subsequent years until the difference

is fully covered. For regular expenditures on research and development activities that do not form fixed assets and exceed the Fund balance, the excess is charged to general and administrative expenses in the period.

In case, within 5 years from the appropriation, the total amount used does not reach 70% of the appropriated fund, the Corporation must pay to the State budget the corporate income tax calculated on the income appropriated to the Fund that was not used or used less than 70%, plus interest incurred. This additional corporate income tax payable is recognized in current corporate income tax expense in the period in which the obligation is determined.

17. Owner's contributed capital

Owner's contributed capital is recognized at the actual capital contributed by shareholders.

18. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriation to funds in accordance with the Corporation's Charter and the provisions of law and upon approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into consideration non-monetary items included in undistributed profit after tax 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.

19. Recognition of revenue and income

Revenue from sale of goods and finished products

Revenue from sale of goods and finished products is recognized when the Corporation fulfills its performance obligations under the contract by transferring control of the goods and finished products to the customer, and all of the following conditions are simultaneously satisfied:

- The Corporation has transferred most of the risks and rewards associated with ownership of the goods and products to the buyer.
- The Corporation no longer retains the right to manage the goods and products as an owner or the right to control the goods and products.
- Revenue can be measured with reasonable certainty.
- The Corporation has received or will receive economic benefits from the sale transaction.
- The costs related to the sale transaction can be determined.

Revenue from provision of services

Revenue from provision of services is recognized when the Corporation fulfills its performance obligations under the contract, and all of the following conditions are simultaneously satisfied:

- Revenue can be measured with reasonable certainty. When the contract stipulates that the buyer has the right to return the services purchased under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the services provided.
- The Corporation has received or will receive economic benefits from the service transaction.
- The portion of work completed at the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

In case services are performed over several periods, revenue recognized in the period is based on the portion of work completed at the end of the accounting period.

Revenue from sale of real estate

Revenue from sale of real estate for which the Corporation is the investor is recognized when all of the following conditions are simultaneously satisfied:

- The real estate has been fully completed and handed over to the buyer, and the Corporation has transferred the risks and rewards associated with ownership of the real estate to the buyer.
- The Corporation no longer retains the right to manage the real estate as an owner or the right to control the real estate.
- Revenue can be measured with reasonable certainty.
- The Corporation has received or will receive economic benefits from the real estate sale transaction.
- The costs related to the real estate sale transaction can be determined.

In case customers have the right to complete the interior of the real estate and the Corporation completes the interior according to the customers' designs, models and requirements under a separate interior finishing contract, revenue is recognized upon completion and handover of the shell construction to the customers.

Revenue from sale of subdivided land plots

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

- The risks and rewards associated with the land use rights have been transferred to the buyer.
- Revenue can be measured with reasonable certainty.
- The costs related to the land plot sale transaction can be determined.
- The Corporation has received or will certainly receive economic benefits from the land plot sale transaction.

Revenue from operating leases of assets

Revenue from operating leases of assets is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are allocated to revenue in line with the lease term.

Revenue from construction contracts

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

Revenue from construction contracts comprises the initial amount agreed in the contract and adjustments arising during performance agreed by both parties, including variations in contract work, claims, incentive payments for early completion or compensations covering costs incurred outside the contract price - provided that these amounts can be reliably measured and are likely to be approved.

When the outcome of the contract can be estimated reliably:

- For construction contracts stipulating that the contractor is paid according to planned progress: revenue and costs related to the contract are recognized in proportion to the portion of work completed as determined by the Corporation at the date of preparing the Financial Statements.
- For construction contracts stipulating that the contractor is paid according to the value of work performed: revenue and costs related to the contract are recognized in proportion to the portion of work completed as confirmed by the customer and reflected in the invoices issued.

Increases and decreases in construction volume, compensation receipts and other receipts are only recognized as revenue when agreed with the customer.

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

- Revenue is only recognized to the extent of contract costs incurred that are reasonably certain to be recoverable.
- Contract costs are only recognized as expenses when incurred.

When it is forecast that total contract costs will exceed total contract revenue, the expected loss is recognized immediately as an expense in the period it is identified.

The difference between the total cumulative revenue recognized for a construction contract and the cumulative amount invoiced according to the planned progress of the contract is recognized as receivables or payables according to the planned progress of construction contracts.

When it is forecast that total contract costs will exceed total contract revenue, the entire expected loss on the contract is recognized immediately as an expense in the period it is identified, regardless of the stage of completion of the contract.

Interest

Interest is recognized on a time basis and the effective interest rate for each period.

Dividends and profits received

Dividends and profits received are recognized when the Corporation is entitled to receive dividends or profits from investing activities. For investments in entities registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation, the recognition date is the record date. For investments in other entities, the recognition date is determined in accordance with the Law on Enterprises and the Charter of the investee. Only dividends and profits attributable to the period after the investment date are recognized in financial income; those attributable to the period before the investment date are recorded as a reduction in the cost of the investment. Dividends received in shares are not recognized in financial income and do not increase the value of the investment; only the number of additional shares is tracked.

20. Revenue deductions

Revenue deductions include sales allowances and sales returns. These items are tracked separately and transferred to revenue from sales of goods and provision of services to determine net revenue in the reporting period.

In case products, goods and services were sold in previous periods but sales allowances or sales returns arise in a subsequent period, the Corporation records a reduction in revenue according to the following principles:

- If the deductions arise before the issuance of the Combined Financial Statements: this is an adjusting event after the reporting date and is recorded as a reduction in revenue in the Combined Financial Statements of the reporting period.
- If the deductions arise after the issuance of the Combined Financial Statements: they are recorded as a reduction in revenue of the period in which they arise.

21. Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to borrowings.

Borrowing costs are recognized as expenses in the period when incurred, unless they qualify for capitalization.

Borrowing costs directly attributable to the investment in construction or production of assets in progress, which are assets that require a sufficiently long period (more than 12 months) to be ready for

their intended use or sale, are included in the value of those assets when the enterprise is certain to obtain future economic benefits from those assets and the borrowing costs can be reliably determined.

Capitalization of borrowing costs commences when all three of the following conditions are simultaneously satisfied:

- Expenditures for the investment in construction or production of the assets have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the assets for their intended use or sale are in progress.

Capitalization is suspended during periods in which the investment in construction or production is abnormally interrupted. Capitalization ceases when substantially all the activities necessary to prepare the assets for their intended use or sale are completed.

For specific borrowings used for the investment in construction or production of assets in progress, the borrowing costs eligible for capitalization are the actual borrowing costs incurred less any income arising from the temporary investment of those borrowings.

For general borrowings, part of which is used for the investment in construction or production of assets in progress, the borrowing costs eligible for capitalization are determined by applying a capitalization rate to the weighted average accumulated expenditures incurred on the investment in construction or production of those assets. The capitalization rate is the weighted average interest rate of the borrowings outstanding during the period, excluding specific borrowings made for the purpose of obtaining a particular asset.

22. Expenses

Expenses are decreases in economic benefits recognized at the time the transaction occurs or when it is reasonably certain that they will arise in the future, regardless of whether payment has been made. Expenses are recognized even when not yet due for payment but are certain to arise in order to ensure the principles of prudence and capital preservation.

When the Corporation recognizes revenue, it must recognize corresponding expenses related to generating that revenue. Corresponding expenses include expenses of the period generating the revenue and expenses of prior periods or accrued expenses related to the revenue of that period. In case the matching principle conflicts with the prudence principle, expenses are recognized based on the nature of the transaction and Vietnamese Accounting Standards to ensure that the transaction is reflected truly and fairly.

23. Corporate income tax

The Corporation's accounting policy for corporate income tax is implemented in accordance with the Law on Corporate Income Tax No. 67/2025/QH15 dated June 14, 2025, Decree No. 320/2025/NĐ-CP dated December 15, 2025 of the Government detailing a number of articles of the Law on Corporate Income Tax, guidance documents of the Ministry of Finance and other relevant legal regulations. Corporate income tax expense comprises current income tax and deferred income tax.

Current corporate income tax

Current corporate income tax expense is the corporate income tax payable calculated on the taxable income for the year and the current corporate income tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income and losses carried forward.

Quarterly, the Corporation determines and recognizes the provisional corporate income tax payable. At the end of the financial year, the Corporation determines the actual corporate income tax payable

according to the finalization tax return and adjusts the difference from the amounts provisionally recognized during the year.

Deferred income tax

Deferred income tax is the corporate income tax that will be payable or recoverable due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases.

Deferred tax liabilities are recognized for all taxable temporary differences, except where they arise from the initial recognition of an asset or liability in a transaction that affects neither accounting profit nor taxable income at the time of the transaction.

Deferred tax assets are recognized for all deductible temporary differences when it is certain that sufficient taxable profit will be available in the future against which those temporary differences can be utilized, and are also recognized for unused tax losses and tax incentives when sufficient taxable profit will be available in the future. Deferred tax assets and deferred tax liabilities arising from transactions recognized directly in owner's equity are not reflected in deferred corporate income tax expense.

The carrying amount of deferred tax assets is reviewed at the end of each accounting period and reduced to the extent that it is no longer certain that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be recovered.

Deferred tax assets and deferred tax liabilities are determined at the tax rates expected to apply to the financial year when the assets are recovered or the liabilities are settled, based on the tax rates and tax regulations in effect at the end of the accounting period.

When preparing the Statement of Financial Position, deferred tax assets and deferred tax liabilities are offset when:

- The Corporation has a legally enforceable right to set off current tax assets against current income tax payable; and
- These deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same tax authority:
  - On the same taxable entity; or
  - The Corporation intends to settle current income tax payable 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.

24. Related parties

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

In considering each related party relationship, attention is directed to the substance of the relationship rather than its legal form.

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

1. Cash and cash equivalents

	Closing balance	Opening balance
Demand deposits at banks	839,897,415,706	2,108,862,426,998

	Closing balance	Opening balance
Cash equivalents	150,865,410,959	33,043,397,260
Total	**990,762,826,665**	**2,141,905,824,258**

2. Financial investments

The Corporation's financial investments include held-to-maturity investments and equity investments in other entities. Information on the Corporation's financial investments is as follows:

2a. Short-term held-to-maturity investments

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Term deposits	-	-	15,000,000,000	15,000,000,000
Accrued interest on term deposits	-	-	406,896,874	406,896,874
Total	**-**	**-**	**15,406,896,874**	**15,406,896,874**

2b. Equity investments in other entities

	Closing balance		Opening balance	
	Cost	Provision amount	Cost	Provision amount
Investments in subsidiaries	***404,536,816,140***	**-**	***384,536,816,140***	**-**
Becamex International General Hospital Joint Stock Company [(i)]	180,000,000,000	-	180,000,000,000	-
My Phuoc Hospital Joint Stock Company[(ii)]	121,630,314,367	-	121,630,314,367	-
Becamex Urban Development Joint Stock Company [(iii)]	50,490,000,000	-	50,490,000,000	-
Eastern International University [(iv)]	30,416,501,773	-	30,416,501,773	-
WTC Becamex One Member Company Limited [(v)]	20,000,000,000	-	-	-
Becamex IDC - Block 71 Startup Support One Member Company Limited [(vi)]	2,000,000,000	-	2,000,000,000	-
Investments in joint ventures and associates	***15,699,883,807,868***	***(165,420,258,489)***	***15,499,883,807,868***	***(153,012,316,463)***
BW Industrial Development Joint Stock Company [(vii)]	4,132,435,370,000	-	4,132,435,370,000	-
Becamex Tokyu Co., Ltd. [(viii)]	2,932,020,037,837	-	2,932,020,037,837	-
Becamex Infrastructure Development Joint Stock Company [(ix)]	2,657,611,851,600	-	2,657,611,851,600	-
Vietnam – Singapore Industrial Park Joint Venture Co., Ltd. [(x)]	2,547,716,191,510	-	2,547,716,191,510	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company [(xi)]	1,079,350,000,000	-	1,079,350,000,000	-
Becamex Binh Dinh Joint Stock Company[(xii)]	516,000,000,000	-	316,000,000,000	-
Binh Duong Trade and Development Joint Stock Company [(xiii)]	424,903,500,000	-	424,903,500,000	-
Becamex - Vsip Power Investment and Development Joint Stock Company [(xiv)]	248,900,000,000	(20,771,173,469)	248,900,000,000	(15,103,221,452)
Vsip Can Tho Joint Stock Company [(xv)]	223,076,100,000	-	223,076,100,000	-
Setia – Becamex Joint Stock Company[(xvi)]	178,151,496,663	-	178,151,496,663	-
Vietnam Technology &	148,040,227,697	-	148,040,227,697	-

	Closing balance		Opening balance	
	Cost	Provision amount	Cost	Provision amount
Telecommunication Joint Stock Company (xvii)				
Vietnam – Singapore Smart Energy Solutions Joint Stock Company (xviii)	130,059,720,000	(97,671,841,388)	130,059,720,000	(97,094,000,006)
Binh Duong Construction & Civil Engineering Joint Stock Company (xix)	111,940,257,600	-	111,940,257,600	-
Eastern Educational Development Joint Stock Company (xx)	101,305,497,883	-	101,305,497,883	-
Binh Duong Rubber Joint Stock Company(xxi)	84,500,000,000	(44,537,846,749)	84,500,000,000	(40,815,095,005)
Savi Pharmaceutical Joint Stock Company (xxii)	55,873,557,078	-	55,873,557,078	-
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company (xxiii)	49,000,000,000	-	49,000,000,000	-
Ho Chi Minh City Ring Road 4 Joint Stock Company (xxiv)	49,000,000,000	-	49,000,000,000	
East Saigon Investment and Industrial Development Joint Stock Company (xxv)	30,000,000,000	(2,439,396,883)	30,000,000,000	-
Equity investments in other entities	***642,369,220,800***	**-**	***592,369,220,800***	**-**
Binh Duong Water – Environment Corporation – JSC (xxvi)	375,000,000,000	-	375,000,000,000	-
Vietnam Singapore Industrial Park and Urban Development Joint Stock Company(xxvii)	217,369,220,800	-	217,369,220,800	-
Ho Chi Minh City Venture Capital Fund Joint Stock Company (xxviii)	50,000,000,000	-	-	-
Total	**16,746,789,844,808**	**(165,420,258,489)**	**16,476,789,844,808**	**(153,012,316,463)**

(i) According to Business Registration Certificate No. 3702291330, as amended for the 3rd time on October 21, 2020 and issued by the Department of Planning and Investment of Binh Duong Province (now the Department of Finance of Ho Chi Minh City), the Corporation invested VND 180,000,000,000 in Becamex International General Hospital Joint Stock Company, equivalent to 90% of its charter capital.

(ii) According to Business Registration Certificate No. 3700696042, as amended for the 10th time on December 09, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 148,934,000,000 in My Phuoc Hospital Joint Stock Company, equivalent to 65.47% of its charter capital. This investment was revalued at VND 121,630,314,367 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(iii) According to Business Registration Certificate No. 3700785535, as amended for the 10th time on June 01, 2026 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 84,150,000,000 in Becamex Urban Development Joint Stock Company, equivalent to 51% of its charter capital. This investment was revalued at VND 50,490,000,000 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(iv) According to Investment Certificate No. 46121000047, as amended for the 1st time on September 13, 2010 and issued by the People's Committee of Binh Duong Province (now Ho Chi Minh City), the Corporation invested VND 30,600,000,000 in Eastern International University, equivalent to 51% of its charter capital. This investment was revalued at VND 30,416,501,773 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(v) According to Business Registration Certificate No. 0319336004, first registered on January 05, 2026 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested an amount of

VND 20,000,000,000 in WTC Becamex One Member Company Limited, equivalent to 100% of its charter capital.

(vi) According to Business Registration Certificate No. 0317214219, first registered on March 22, 2022 and issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City), the Corporation invested an amount of VND 2,000,000,000 in Becamex IDC – Block 71 Startup Support One Member Company Limited, equivalent to 100% of its charter capital.

(vii) According to Business Registration Certificate No. 3702637282, as amended for the 11th time on March 12, 2026 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 4,132,435,370,000 in BW Industrial Development Joint Stock Company, equivalent to 23.91% of its charter capital.

(viii) According to Business Registration Certificate No. 3702013478, as amended for the 9th time on August 19, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 3,010,000,000,000 in Becamex Tokyu Co., Ltd., equivalent to 35% of its charter capital. This investment was revalued at VND 2,932,020,037,837 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(ix) According to Business Registration Certificate No. 3700805566, as amended for the 17th time on November 25, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested in 108,033,003 shares of Becamex Infrastructure Development Joint Stock Company, equivalent to 49.76% of its charter capital. This investment was revalued at VND 777,837,621,600 in accordance with the Decision approving the enterprise value for the equitization of the Corporation. The Corporation received 17,285,280 shares as stock dividends and made an additional investment of VND 1,879,774,230,000 in Becamex Infrastructure Development Joint Stock Company, equivalent to 187,977,423 shares. At the end of the accounting period, the Corporation held 313,295,706 shares, equivalent to 49.76% of the charter capital, at a cost of VND 2,657,611,851,600.

(x) According to Business Registration Certificate No. 3700230075, as amended for the 12th time on May 25, 2026 and issued by the Department of Finance of Ho Chi Minh City, the Corporation owns a capital contribution of VND 2,047,413,463,769 in Vietnam – Singapore Industrial Park Joint Venture Co., Ltd., equivalent to 49% of its charter capital. The Corporation's original investment of VND 461,013,591,047 was revalued at VND 1,295,442,007,510 in accordance with the Decision approving the enterprise value for the equitization of the Corporation. Vietnam – Singapore Industrial Park Joint Venture Co., Ltd. distributed profits to increase its charter capital (the Corporation's 49% share corresponding to VND 196,473,732,000). The Corporation made an additional investment of VND 1,252,274,184,000 in Vietnam – Singapore Industrial Park Joint Venture Co., Ltd. At the end of the accounting period, the Corporation's investment value was VND 2,547,716,191,510, equivalent to 49% of the charter capital.

(xi) According to Business Registration Certificate No. 3800405138, as amended for the 13th time on January 27, 2026 and issued by the Department of Finance of Dong Nai Province (now the Department of Finance of Dong Nai City), the Corporation invested VND 1,079,350,000,000 in Becamex Binh Phuoc Infrastructure Development Joint Stock Company, equivalent to 40% of its charter capital.

(xii) According to Business Registration Certificate No. 4101505893, as amended for the 5th time on July 28, 2026 and issued by the Department of Finance of Gia Lai Province, the Corporation invested VND 516,000,000,000 in Becamex Binh Dinh Joint Stock Company, equivalent to 40% of its charter capital. During the period, the Corporation invested VND 200,000,000,000 in Becamex Binh Dinh Joint Stock Company. At the end of the accounting period, the Corporation had invested VND 516,000,000,000, equivalent to 40% of the charter capital (opening balance: VND 316,000,000,000, equivalent to 40% of the charter capital).

(xiii) According to Business Registration Certificate No. 3700413826, as amended for the 26th time on May 13, 2026 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 607,005,000,000 in Binh Duong Trade and Development Joint Stock Company, equivalent to 47.71% of its charter capital. This investment was revalued at VND 424,903,500,000 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(xiv) According to Business Registration Certificate No. 3703112908, as amended for the 1st time on July 28, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested in 24,500,000 shares of Becamex – VSIP Power Investment and Development Joint Stock Company, equivalent to 49% of its charter capital, at a cost of VND 248,900,000,000.

(xv) According to Business Registration Certificate No. 1801735946, as amended for the 4th time on February 21, 2025 and issued by the Department of Planning and Investment of Can Tho City (now the Department of Finance of Can Tho City), the Corporation invested an amount of VND 223,076,100,000 in Vsip Can Tho Joint Stock Company, equivalent to 40% of its charter capital.

(xvi) According to Investment Certificate No. 461032000230, as amended for the 7th time on May 17, 2024 and issued by the People's Committee of Binh Duong Province (now Ho Chi Minh City), the Corporation invested VND 264,000,000,000 in Setia – Becamex Joint Stock Company, equivalent to 40% of its charter capital. This investment was revalued at VND 178,151,496,663 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(xvii) According to Business Registration Certificate No. 3700861497, as amended for the 11th time on August 04, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested in 17,844,600 shares of Vietnam Technology & Telecommunication Joint Stock Company, equivalent to 48.59% of its charter capital. This investment was revalued at VND 148,040,227,697 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(xviii) According to Business Registration Certificate No. 3702880833, as amended for the 7th time on July 25, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 130,059,720,000 in Vietnam - Singapore Smart Energy Solutions Joint Stock Company, equivalent to 36% of its charter capital.

(xix) According to Business Registration Certificate No. 3700408992, as amended for the 16th time on July 06, 2026 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 155,472,580,000 in Binh Duong Construction & Civil Engineering Joint Stock Company, equivalent to 44.42% of its charter capital. This investment was revalued at VND 111,940,257,600 in accordance with the Decision approving the enterprise value for the equitization of the Corporation. The Corporation received 3,109,451 shares as stock dividends. At the end of the accounting period, the Corporation held 18,656,709 shares, equivalent to 44.42% of the charter capital (opening balance: 15,547,258 shares, equivalent to 44.42% of the charter capital).

(xx) According to Business Registration Certificate No. 3701972175, as amended for the 3rd time on January 06, 2026 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 91,500,000,000 in Eastern Educational Development Joint Stock Company, equivalent to 50% of its charter capital. This investment was revalued at VND 101,305,497,883 in accordance with the Decision approving the enterprise value for the equitization of the Corporation. Eastern Educational Development Joint Stock Company issued shares to pay dividends at a rate of 100%. At the end of the accounting period, the Corporation held 18,300,000 shares, equivalent to 50% of the charter capital.

(xxi) According to Business Registration Certificate No. 3700248731, as amended for the 6th time on November 08, 2022 and issued by the Department of Planning and Investment of Binh Duong Province (now the Department of Finance of Ho Chi Minh City), the Corporation invested VND 84,500,000,000 in Binh Duong Rubber Joint Stock Company, equivalent to 46.94% of its charter capital.

(xxii) According to Business Registration Certificate No. 0303923529, as amended for the 12th time on December 25, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested in 5,629,900 shares of Savi Pharmaceutical Joint Stock Company, equivalent to 35.19% of its charter capital. This investment was revalued at VND 55,873,557,078 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(xxiii) According to Business Registration Certificate No. 3703287760, as amended for the 2nd time on July 31, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 49,000,000,000 in Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company, equivalent to 49% of its charter capital.

(xxiv) According to Business Registration Certificate No. 3703341136, as amended for the 1st time on August 31, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 49,000,000,000 in Ho Chi Minh City Ring Road 4 Joint Stock Company, equivalent to 49% of its charter capital.

(xxv) According to Business Registration Certificate No. 3401215865, first registered on December 16, 2020 and issued by the Department of Planning and Investment of Binh Thuan Province (now the Department of Finance of Lam Dong Province), the Corporation invested VND 30,000,000,000 in East Saigon Investment and Industrial Development Joint Stock Company, equivalent to 30% of its charter capital.

(xxvi) According to Business Registration Certificate No. 3700145694, as amended for the 21st time on July 18, 2025 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested VND 375,000,000,000 in Binh Duong Water – Environment Corporation – JSC, equivalent to 19.44% of its charter capital. The Corporation received 5,250,000 shares as stock dividends. At the end of the accounting period, the Corporation held 42,750,000 shares, equivalent to 19.44% of the charter capital.

(xxvii) According to Business Registration Certificate No. 0102528053, as amended for the 6th time on July 22, 2025 and issued by the Department of Finance of Bac Ninh Province, the Corporation invested VND 52,025,280,000 in Vietnam Singapore Industrial Park and Urban Development Joint Stock Company, equivalent to 8% of its charter capital. This investment was revalued at VND 217,369,220,800 in accordance with the Decision approving the enterprise value for the equitization of the Corporation.

(xxviii) According to Business Registration Certificate No. 0319497548, first registered on April 10, 2026 and issued by the Department of Finance of Ho Chi Minh City, the Corporation invested an amount of VND 50,000,000,000 in Ho Chi Minh City Venture Capital Fund Joint Stock Company, equivalent to 10% of its charter capital.

Operations of subsidiaries, joint ventures and associates

The subsidiaries, joint ventures and associates are operating normally, with no significant changes compared to the previous period.

Provision for equity investments in other entities

Movements in the provision for equity investments in other entities are as follows:

	Current period	Previous period
Opening balance	153,012,316,463	135,498,722,865
Provision made	12,407,942,026	24,086,022,508
Closing balance	**165,420,258,489**	**159,584,745,373**

3. Short-term trade receivables

	Closing balance		Opening balance	
	Carrying amount	Provision amount	Carrying amount	Provision amount
Receivables from related parties	***3,916,409,417,866***	**-**	***2,435,133,186,279***	**-**
My Phuoc Hospital Joint Stock Company	-	-	26,427,825	-
Becamex International General Hospital Joint Stock Company	9,504,000,000	-	-	-
Becamex Urban Development Joint Stock Company	145,687,011,437	-	145,687,011,437	-
WTC Becamex One Member Company Limited	1,262,799	-	-	-
BW Bau Bang Industrial Development One Member Company Limited - Project 3	39,467,628,463	-	39,467,628,463	-
BW Bau Bang Industrial Development Company Limited - BB04	25,909,808,964	-	25,909,808,964	-
Sao Hoa Toan Quoc Joint Stock Company	-	-	1,653,977	-
Becamex Tokyu Co., Ltd.	43,306,574	-	41,813,152	-
Becamex Tokyu Bus Company Limited	2,353,183	-	11,542,879,792	-
Vietnam – Singapore Industrial Park Joint Venture Co., Ltd.	1,416,003,340	-	1,416,003,340	-
Becamex Infrastructure Development Joint Stock Company	1,356,951,359,600	-	3,911,225,000	-
Becamex Hotel One Member Company Limited	506,000,000	-	954,833,359	-
WTC Binh Duong One Member Company Limited	-	-	3,284,466	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	69,175,162,340	-	105,529,762,340	-
Binh Duong Trade and Development Joint Stock Company	468,184,026,788	-	485,551,350,433	-
Becamex Binh Dinh Joint Stock Company	4,371,962,080	-	16,512,654,683	-
Vietnam Technology & Telecommunication Joint Stock Company	43,965,843	-	41,842,164	-
Vietnam – Singapore Smart Energy Solutions Joint Stock Company	6,611,862	-	6,357,093	-
Binh Duong Construction & Civil Engineering Joint Stock Company	949,350,012,991	-	752,748,037,270	-
Becamex – VSIP Power Investment and Development Joint Stock Company	8,279,249	-	-	-

	Closing balance		Opening balance	
	Carrying amount	Provision amount	Carrying amount	Provision amount
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	4,112,353	-	4,062,521	-
East Saigon Investment and Industrial Development Joint Stock Company	845,776,550,000	-	845,776,550,000	-
Receivables from other customers	***1,797,374,957,659***	**-**	***1,925,526,445,572***	**-**
Binh Duong Trading and Investment Joint Stock Company	687,494,129,000	-	689,894,129,000	-
Binh Duong ACC Investment and Construction Joint Stock Company	215,889,865,729	-	215,871,289,042	-
Other customers	893,990,962,930	-	1,019,761,027,530	-
Total	**5,713,784,375,525**	**-**	**4,360,659,631,851**	**-**

4. Short-term prepayments to suppliers

	Closing balance	Opening balance
Prepayments to related parties	***368,575,553,667***	***652,330,902,030***
Binh Duong Rubber Joint Stock Company	155,000,000,000	155,000,000,000
Binh Duong Trade and Development Joint Stock Company	32,499,825,162	205,715,926,219
Binh Duong Construction & Civil Engineering Joint Stock Company	180,940,728,505	291,479,975,811
Becamex Binh Dinh Joint Stock Company	135,000,000	135,000,000
Prepayments to other suppliers	***90,254,622,898***	***82,263,362,406***
Total	**458,830,176,565**	**734,594,264,436**

5. Other short-term receivables

	Closing balance		Opening balance	
	Carrying amount	Provision amount	Carrying amount	Provision amount
Receivables from related parties	***2,234,930,587,299***	**-**	***2,019,924,128,579***	**-**
Dividends and profits receivable	1,894,447,834,010	-	1,521,539,581,010	-
Vietnam – Singapore Industrial Park Joint Venture Co., Ltd.	*1,316,243,313,984*	-	*1,198,643,313,984*	-
Becamex Infrastructure Development Joint Stock Company	*418,677,646,000*	-	*262,029,793,000*	-
Setia – Becamex Joint Stock Company	*81,351,474,026*	-	*54,951,474,026*	
Binh Duong Trade and Development Joint Stock Company	*48,560,400,000*	-	-	-
Becamex Binh Dinh Joint Stock Company	*23,700,000,000*	-	-	-
Binh Duong Rubber Joint Stock Company	*5,915,000,000*	-	*5,915,000,000*	-
Becamex Binh Dinh Joint Stock Company - Receivable for capital contribution to project investment	-	-	200,000,000,000	-

	Closing balance		Opening balance	
	Carrying amount	Provision amount	Carrying amount	Provision amount
Becamex Infrastructure Development Joint Stock Company - Interest on late dividend payment	147,945,103,641	-	131,055,099,900	-
Becamex Infrastructure Development Joint Stock Company - Receivable of amounts collected on behalf from customers	48,533,971,079	-	48,533,971,079	-
Binh Duong Trade and Development Joint Stock Company - Late payment interest	74,289,644,162	-	54,374,385,187	-
East Saigon Investment and Industrial Development Joint Stock Company - Capital contribution to project investment	60,000,000,000	-	60,000,000,000	-
Binh Duong Rubber Joint Stock Company - Interest on late dividend payment	3,064,134,303	-	2,682,863,262	-
Eastern International University - Collection of advance refunds	521,337,829	-	521,337,829	-
Becamex Urban Development Joint Stock Company - Late payment interest	6,128,562,275	-	1,216,890,312	-
Receivables from other organizations and individuals	***124,127,071,529***	**-**	***118,551,371,771***	**-**
Binh Duong Province Land Fund Development Center - advances for project compensation	22,582,028,561	-	7,961,391,961	-
Provisionally paid value added tax	53,487,449,390	-	69,774,332,649	-
Provisionally paid corporate income tax	5,563,846,080	-	7,192,534,403	-
Advances for business trip expenses	15,232,357,029	-	17,880,085,136	-
Insurance	1,196,375,427	-	1,229,038,561	-
Short-term deposits	90,000,000	-	90,000,000	-
Other short-term receivables	25,975,015,042	-	14,423,989,061	-
Total	**2,359,057,658,828**	**-**	**2,138,475,500,350**	**-**

6. Inventories

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Raw materials	14,715,300,133	-	15,001,904,900	-
Work in progress (*)	21,860,514,382,841	-	20,718,442,614,465	-
Finished goods	86,019,230	-	86,019,230	-
Merchandise	2,112,027,973,072	-	2,111,430,769,047	-
Total	**23,987,343,675,276**	**-**	**22,844,961,307,642**	**-**

(*) The Corporation's work in progress represents construction in progress of projects, including site clearance compensation costs, costs payable to obtain land use rights, infrastructure construction investment costs and other costs related to the projects.

7. Prepaid expenses

7a. Prepaid expenses – short-term

	Closing balance	Opening balance
Tools and supplies	3,418,253,501	2,653,611,198
Employee uniform expenses	1,005,300,000	3,817,200,000
Consulting expenses	-	1,838,491,877
Housing brokerage expenses	28,000,000	28,000,000
Insurance expenses	5,322,180,104	2,489,615,116
Software expenses	12,944,776,092	8,750,746,236
Other short-term prepaid expenses	72,110,263,406	1,931,830,858
Total	**94,828,773,103**	**21,509,495,285**

7b. Prepaid expenses – long-term

	Closing balance	Opening balance
Business advantage value	42,450,719,546	66,329,249,303
Brand value	2,020,375,476	3,156,836,661
Other long-term prepaid expenses	15,890,930,374	1,701,366,347
Total	**60,362,025,396**	**71,187,452,311**

8. Other current assets

Demand deposits at the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch blocked as collateral for loans.

9. Tangible fixed assets

Details of tangible fixed assets are presented in the attached Appendix 01.

10. Intangible fixed assets

	Land use rights	Computer software	Other intangible fixed assets	Total
Historical cost				
Opening balance	30,620,058,000	135,689,444,781	415,364,130	166,724,866,911
Purchases during the period	-	1,082,103,950	-	1,082,103,950
Closing balance	**30,620,058,000**	**136,771,548,731**	**415,364,130**	**167,806,970,861**
Of which:				
Fully depreciated but still in use		95,672,177,389	415,364,130	
Accumulated amortization				
Opening balance	7,930,289,820	112,929,199,889	415,364,130	121,274,853,839
Amortization during the period	593,627,652	11,686,913,534	-	12,280,541,186
Closing balance	**8,523,917,472**	**124,616,113,423**	**415,364,130**	**133,555,395,025**

	Land use rights	Computer software	Other intangible fixed assets	Total
Net book value				
Opening balance	22,689,768,180	22,760,244,892	-	45,450,013,072
Closing balance	**22,096,140,528**	**12,155,435,308**	**-**	**34,251,575,836**
Of which:				
Temporarily not in use	-	-	-	-
Awaiting liquidation	-	-	-	-

11. Investment property

	Historical cost	Accumulated depreciation	Net book value
Opening balance	2,922,013,182,108	356,024,532,377	2,565,988,649,731
Amortization during the period		64,651,348,476	
Closing balance	**2,922,013,182,108**	**420,675,880,853**	**2,501,337,301,255**

According to Vietnamese Accounting Standard No. 05 "Investment Property", the fair value of investment property at the end of the accounting period is required to be disclosed. However, the Corporation has not yet determined the fair value of its investment property as the conditions for doing so are not yet available.

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

	Historical cost	Accumulated depreciation	Net book value
Becamex Tower Building	453,183,803,705	71,034,814,421	382,148,989,284
Becamex Hotel	184,338,675,220	54,149,485,883	130,189,189,337
Social housing	99,798,536,270	32,053,159,136	67,745,377,134
Becamex International General Hospital	2,094,708,452,126	236,281,442,085	1,858,427,010,041
Ngo Thoi Nhiem Kindergarten	69,587,883,659	7,349,731,549	62,238,152,110
Other investment property	20,395,831,128	19,807,247,779	588,583,349
Total	**2,922,013,182,108**	**420,675,880,853**	**2,501,337,301,255**

12. Construction in progress

	Opening balance	Costs incurred during the period	Transferred to fixed assets during the period	Transferred to project costs during the period	Closing balance
Acquisition of fixed assets	10,008,816,659	6,090,575,421	(4,741,227,273)	(3,915,441,667)	7,442,723,140
Construction in progress	814,552,625,860	-	-	-	814,552,625,860
WTC Tower Building	*814,552,625,860*	-	-	-	*814,552,625,860*
Total	**824,561,442,519**	**6,090,575,421**	**(4,741,227,273)**	**(3,915,441,667)**	**821,995,349,000**

13. Short-term trade payables

	Closing balance	Opening balance
Payables to related parties	***91,789,981,650***	***21,870,172,044***
Becamex International General Hospital Joint Stock Company	1,773,125,811	1,073,183,560
My Phuoc Hospital Joint Stock Company	318,577,946	1,432,302,765
Becamex Tokyu Bus Company Limited	3,567,564,000	11,541,792,000
Becamex Infrastructure Development Joint Stock Company	2,872,513,582	2,872,513,582
Becamex Hotel One Member Company Limited	2,056,895,244	2,004,558,287
IJC Construction One Member Company Limited	82,205,000	289,388,956
WTC Binh Duong One Member Company Limited	1,472,494,400	-
WTC Becamex One Member Company Limited	2,189,915,400	-
Vietnam Technology & Telecommunication Joint Stock Company	77,456,690,267	2,539,602,851
Becamex – Vsip Power Investment and Development Joint Stock Company	-	116,830,043
Payables to other suppliers	***167,129,329,544***	***226,411,531,375***
Duong Nhat Construction Investment and Environmental Technology Company Limited	19,188,565,137	38,215,586,987
Bach Khoa Environmental Technology Trading Service Joint Stock Company	24,323,118,126	37,279,225,503
Binh Duong ACC Investment and Construction Joint Stock Company	9,511,575,097	29,478,796,836
Other suppliers	114,106,071,184	121,437,922,049
Total	**258,919,311,194**	**248,281,703,419**

The Corporation has no overdue unpaid trade payables.

14. Short-term advances from customers

	Closing balance	Opening balance
Advances from related parties	***407,871,010,000***	***407,871,010,000***
Setia – Becamex Joint Stock Company	407,871,010,000	407,871,010,000
Advances from other customers	***213,899,445,298***	***394,706,955,518***
Hong Quang Construction Design Consulting Company Limited	-	104,554,757,894
Other customers	213,899,445,298	290,152,197,624
Total	**621,770,455,298**	**802,577,965,518**

15. Dividends and profits payable

Dividends still payable to non-depository individual shareholders that have not yet been paid.

16. Short-term taxes and amounts payable to the State

Details of taxes and amounts payable to the State are presented in the attached Appendix 02.

All tax obligations and other amounts payable to the State are settled in the short term.

Value added tax

The Corporation pays value added tax under the deduction method. The value added tax rates are as follows:

- Transfer of land use rights, wastewater treatment, sale of raw rubber latex, compensation and site clearance	Not subject to tax
- Services provided to enterprises in export processing zones	0%
- Supply of clean domestic water	05%
- Other activities (*)	10%

The value added tax rate for the sale and lease of social housing is 05% from July 01, 2013.

The Corporation is entitled to a 50% reduction of the value added tax rate from July 01, 2013 for the sale and lease of commercial housing with a floor area of less than 70 m^2 and a selling price of less than VND 15 million/m^2.

(*) During the period, the Corporation applied the value added tax rate of 08% to certain goods and services in accordance with Decree No. 174/2025/NĐ-CP dated June 30, 2025 of the Government guiding Resolution No. 204/2025/QH15 dated June 17, 2025 of the National Assembly.

Corporate income tax

Income from the sale and lease of social housing is subject to corporate income tax at the rate of 10% for income arising from July 01, 2013.

Income from other activities is subject to corporate income tax at the rate of 20%.

Corporate income tax payable is estimated as follows:

	Current period	Previous period
Total accounting profit before tax	115,586,451,272	239,129,069,747
Adjustments increasing or decreasing accounting profit to determine taxable profit:		
- *Upward adjustments*	404,876,143	*1,175,752,080*
Taxable income	115,991,327,415	240,304,821,827
Tax-exempt income	(26,400,000,000)	(228,290,896,026)
Assessable income	89,591,327,415	12,013,925,801
Corporate income tax rate	20%	20%
Corporate income tax still payable	**17,918,265,483**	**2,402,785,160**

The determination of corporate income tax payable by the Corporation is based on current tax regulations. However, these regulations change from time to time and tax regulations applicable to various types of transactions may be interpreted in different ways. Therefore, the tax amounts presented in the Combined Financial Statements may change upon examination by the tax authorities.

Corporate income tax provisionally paid on advances received from real estate transfer activities

The Corporation is required to provisionally pay corporate income tax at the rate of 01% on advances received from real estate transfer activities in accordance with Circular No. 20/2026/TT-BTC dated March 12, 2026 of the Ministry of Finance. The Corporation will finalize the corporate income tax payable for these activities upon handover of the real estate.

Natural resource tax

Natural resource tax is paid according to notices of the tax authorities.

Non-agricultural land use tax

Non-agricultural land use tax is paid according to notices of the tax authorities.

Other taxes

The Corporation declares and pays these in accordance with regulations.

17. Payables to employees

Salaries still payable to employees.

18. Short-term accrued expenses

	Closing balance	Opening balance
Interest expenses	331,478,656,370	244,008,157,939
Accrued cost of projects	8,943,724,887,597	8,818,835,478,020
Other short-term accrued expenses	36,585,385,254	37,414,078,131
Total	**9,311,788,929,221**	**9,100,257,714,090**

19. Unearned revenue

Land rentals received in advance at industrial parks.

20. Other payables

20a. Other short-term payables

	Closing balance	Opening balance
Payables to related parties	***53,964,485,285***	***418,345,809,920***
Becamex Infrastructure Development Joint Stock Company - Management and repair fees	1,173,574,907	1,173,574,907
Becamex Infrastructure Development Joint Stock Company - Provisionally distributed business cooperation interest	27,652,555,042	27,652,555,042
Becamex International General Hospital Joint Stock Company - Advances for project investment	21,856,000,000	39,280,000,000
Eastern International University - Accrued scholarship sponsorship expenses	-	18,610,385,000
Binh Duong Construction & Civil Engineering Joint Stock Company - Construction payments for Green City project	-	328,302,581,635
Becamex Tokyu Co., Ltd. - Short-term deposits received	1,356,581,566	1,356,581,566
Eastern Educational Development Joint Stock Company - Short-term deposits received	750,000,000	750,000,000
Vietnam Technology & Telecommunication Joint Stock Company - Short-term deposits received	451,656,000	451,656,000
Becamex – VSIP Power Investment and Development Joint Stock Company - Short-term deposits received	277,992,000	-
Vietnam - Singapore Smart Energy Solutions Joint Stock Company - Short-term deposits received	238,655,340	238,655,340
Vietnam – Singapore Smart Energy Solutions Company Limited - Short-term deposits received	117,470,430	117,470,430
Binh Duong Trade and Development Joint Stock Company – Short-term deposits received	90,000,000	90,000,000

	Closing balance	Opening balance
Sao Hoa Toan Quoc Joint Stock Company - Short-term deposits received	-	272,350,000
WTC Binh Duong One Member Company Limited - Short-term deposits received	-	50,000,000
Payables to other organizations and individuals	***87,831,734,345***	***90,339,335,385***
Short-term deposits received	27,332,855,345	25,448,784,982
Trade union fees	11,572,265,724	8,187,775,461
Remuneration paid on behalf of members of the Board of Directors	-	5,725,868,440
Insurance	2,818,032,816	2,668,548,166
Other short-term payables	46,108,580,460	48,308,358,336
Total	**141,796,219,630**	**508,685,145,305**

20b. Other long-term payables

	Closing balance	Opening balance
Payables to related parties	***474,052,243,054***	***472,847,287,054***
Becamex Infrastructure Development Joint Stock Company - Capital advances for business cooperation	472,430,287,054	472,430,287,054
Binh Duong Construction & Civil Engineering Joint Stock Company - Long-term deposits received	1,376,856,000	-
Becamex Infrastructure Development Joint Stock Company – Long-term deposits received	210,100,000	210,100,000
Binh Duong Trade and Development Joint Stock Company – Long-term deposits received	20,000,000	191,900,000
Vietnam Technology & Telecommunication Joint Stock Company - Long-term deposits received	15,000,000	15,000,000
Payables to other organizations and individuals	***2,737,020,000***	***2,901,520,000***
Total	**476,789,263,054**	**475,748,807,054**

20c. Overdue unpaid debts

The Corporation has no overdue unpaid other payables.

21. Borrowings

21a. Short-term borrowings

	Closing balance	Opening balance
Short-term bank loans	***3,458,490,457,357***	***3,682,094,637,579***
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Duong Branch	2,572,490,457,357	1,980,039,072,599
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	886,000,000,000	1,702,055,564,980
Short-term loans from other individuals	***151,591,000,000***	***206,901,000,000***
Current portion of long-term loans	***1,154,294,489,863***	***1,263,117,669,920***
Asia Commercial Joint Stock Bank - Nguyen Van Troi Branch	58,312,500,000	255,349,635,144
China Construction Bank Corporation – Ho Chi Minh City Branch	-	111,392,048,292
Vietnam International Commercial Joint Stock Bank	162,281,989,863	216,375,986,484

	Closing balance	Opening balance
Vietnam Prosperity Joint Stock Commercial Bank	280,000,000,000	280,000,000,000
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch	300,000,000,000	400,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch	171,000,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	182,700,000,000	-
Current portion of long-term ordinary bonds	***794,284,347,030***	***4,488,924,657,535***
SmartInvest Securities Joint Stock Company		
- *Par value of bonds*	-	*2,000,000,000,000*
- *Bond issuance costs*	-	*(2,273,972,602)*
Navibank Securities Joint Stock Company		
- *Par value of bonds*	-	*2,500,000,000,000*
- *Bond issuance costs*	-	*(8,801,369,863)*
MB Securities Joint Stock Company		
- *Par value of bonds*	*800,000,000,000*	-
- *Bond issuance costs*	*(5,715,652,970)*	-
Total	**5,558,660,294,250**	**9,641,037,965,034**

Details of movements in short-term borrowings during the period are presented in the attached Appendix 03.

21b. Long-term borrowings

	Closing balance	Opening balance
Long-term bank loans	***9,553,407,316,325***	***3,046,420,425,324***
Asia Commercial Joint Stock Bank - Nguyen Van Troi Branch	524,812,500,000	383,024,455,717
Vietnam International Commercial Joint Stock Bank	378,657,976,365	486,845,969,607
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch	600,000,000,000	800,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	5,200,000,000,000	840,000,000,000
Vietnam Technological and Commercial Joint Stock Bank	536,550,000,000	536,550,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch	851,586,839,960	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	1,461,800,000,000	-
Long-term ordinary bonds	***11,119,192,731,511***	***11,229,035,324,199***
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Ky Khoi Nghia Branch		
- *Par value of bonds*	*406,000,000,000*	*406,000,000,000*
- *Bond issuance costs*	*(5,053,309,588)*	*(5,784,109,588)*
SmartInvest Securities Joint Stock Company		
- *Par value of bonds*	*2,000,000,000,000*	*2,000,000,000,000*
- *Bond issuance costs*	*(17,568,493,150)*	*(25,068,493,150)*
EuroCapital Securities Joint Stock Company		
- *Par value of bonds*	*1,300,000,000,000*	*1,300,000,000,000*

	Closing balance	Opening balance
- *Bond issuance costs*	*(15,673,287,671)*	*(20,923,287,671)*
MB Securities Joint Stock Company		
- *Par value of bonds*	-	*800,000,000,000*
- *Bond issuance costs*	-	*(10,915,652,969)*
Shinhan Securities Vietnam Company Limited		
- *Par value of bonds*	*200,000,000,000*	*200,000,000,000*
- *Bond issuance costs*	*(1,133,333,333)*	*(2,133,333,334)*
VIETCAP Securities Joint Stock Company		
- *Par value of bonds*	*439,400,000,000*	*500,000,000,000*
- *Bond issuance costs*	*(2,538,086,756)*	*(5,388,127,853)*
BIDV Securities Joint Stock Company		
- *Par value of bonds*	*300,000,000,000*	*300,000,000,000*
- *Bond issuance costs*	*(1,732,876,713)*	*(3,232,876,713)*
BIDV Securities Joint Stock Company		
- *Par value of bonds*	*320,000,000,000*	*320,000,000,000*
- *Bond issuance costs*	*(2,175,707,761)*	*(3,775,707,762)*
VPBANK Securities Joint Stock Company		
- *Par value of bonds*	*1,080,000,000,000*	*1,080,000,000,000*
- *Bond issuance costs*	*(11,558,219,179)*	*(15,608,219,179)*
Shinhan Securities Vietnam Company Limited		
- *Par value of bonds*	*500,000,000,000*	*500,000,000,000*
- *Bond issuance costs*	*(6,148,401,825)*	*(8,648,401,827)*
VPBANK Securities Joint Stock Company		
- *Par value of bonds*	*2,000,000,000,000*	*2,000,000,000,000*
- *Bond issuance costs*	*(29,075,342,467)*	*(36,575,342,467)*
VNDIRECT Securities Joint Stock Company		
- *Par value of bonds*	*660,000,000,000*	*660,000,000,000*
- *Bond issuance costs*	*(9,273,150,685)*	*(12,573,150,685)*
LPBANK Securities Joint Stock Company		
- *Par value of bonds*	*900,000,000,000*	*900,000,000,000*
- *Bond issuance costs*	*(13,105,479,452)*	*(17,605,479,452)*
SSI Securities Joint Stock Company		
- *Par value of bonds*	*440,000,000,000*	*440,000,000,000*
- *Bond issuance costs*	*(7,412,493,151)*	*(8,732,493,151)*
Shinhan Securities Vietnam Company Limited		
- *Par value of bonds*	*710,000,000,000*	*440,000,000,000*
- *Bond issuance costs*	*(13,759,086,758)*	*(8,732,493,151)*
Total	**20,672,600,047,836**	**14,275,455,749,523**

Details of movements in long-term borrowings during the period are presented in the attached Appendix 03.

21c. Overdue unpaid borrowings and finance lease liabilities

The Corporation has no overdue unpaid borrowings.

22. Bonus and welfare funds

	Opening balance	Appropriation to funds during the period	Other increases	Fund used during the period	Closing balance
Bonus and welfare funds	275,938,068,262	117,087,269,000	38,720,000	(136,363,641,209)	256,700,416,053
Bonus fund for the Management and Executive Board	-	2,631,423,000	-	(1,275,000,000)	1,356,423,000
Total	**275,938,068,262**	**119,718,692,000**	**38,720,000**	**(137,638,641,209)**	**258,056,839,053**

23. Science and technology development fund

Details of movements in the science and technology development fund during the period are as follows:

	Current period	Previous period
Opening balance	220,196,020,310	34,756,871,617
Closing balance	**220,196,020,310**	**34,756,871,617**

24. Owner's equity

24a. Reconciliation of changes in owner's equity

Information on changes in owner's equity is presented in the attached Appendix 04.

24b. Details of owner's contributed capital

	Closing balance	Opening balance
Capital contributed by the State	9,878,048,000,000	9,878,048,000,000
Capital contributed by other shareholders	471,952,000,000	471,952,000,000
Total	**10,350,000,000,000**	**10,350,000,000,000**

24c. Shares

	Closing balance	Opening balance
Number of shares registered for issuance	1,035,000,000	1,035,000,000
Number of shares sold to the public	1,035,000,000	1,035,000,000
- *Ordinary shares*	*1,035,000,000*	*1,035,000,000*
- *Preference shares*	-	-
Number of shares repurchased	-	-
- *Ordinary shares*	-	-
- *Preference shares*	-	-
Number of outstanding shares	1,035,000,000	1,035,000,000
- *Ordinary shares*	*1,035,000,000*	*1,035,000,000*
- *Preference shares*	-	-

Par value of outstanding shares: VND 10,000.

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE COMBINED INCOME STATEMENT

1. Revenue from sales of goods and provision of services

	Current period	Previous period
Revenue from real estate business	958,793,979,785	708,387,753,814
Revenue from provision of services	117,943,689,002	113,129,853,515
Revenue from construction	-	732,289,176
Other revenue	18,865,399,479	29,579,544,353
Total	**1,095,603,068,266**	**851,829,440,858**

2. Revenue deductions

	Current period	Previous period
Sales returns	-	110,000,000
Sales allowances	10,325,608,487	242,541,406
Total	**10,325,608,487**	**352,541,406**

3. Cost of goods sold

	Current period	Previous period
Cost of real estate business	295,553,699,977	212,186,151,584
Cost of services rendered	22,056,651,706	18,601,375,394
Cost of construction	-	732,289,176
Cost of other activities	12,736,085,017	1,906,078,842
Total	**330,346,436,700**	**233,425,894,996**

4. Financial income

	Current period	Previous period
Interest on term bank deposits	5,374,996,688	1,302,016,638
Interest on late dividend payments	5,820,356,337	5,691,869,393
Dividends and profits received	26,400,000,000	228,290,896,026
Total	**37,595,353,025**	**235,284,782,057**

5. Financial expenses

	Current period	Previous period
Borrowing costs	372,943,411,857	306,653,947,919
Bank commitment fees for loan drawdown	-	800,000,000
Other financial expenses	-	36,496,700
Total	**372,943,411,857**	**307,490,444,619**

6. Selling expenses

	Current period	Previous period
Staff costs	86,752,273,814	89,782,690,573
Tools and supplies expenses	10,122,643,325	934,015,666
Depreciation of fixed assets	7,864,370,096	19,378,539,074
Advertising and investment promotion expenses	15,129,452,335	8,593,209,316
Outside services expenses	12,827,501,009	28,327,504,996
Other expenses	83,625,206,824	57,385,232,065
Total	**216,321,447,403**	**204,401,191,690**

7. General and administrative expenses

	Current period	Previous period
Staff costs	36,140,700,124	38,046,510,454
Administrative materials expenses	117,371,030	126,194,291
Office supplies expenses	456,337,677	-
Depreciation of fixed assets	20,071,931,689	18,880,426,815
Taxes, fees and charges	13,895,013,614	10,948,022,845
Outside services expenses	2,180,445,040	49,742,040
Other expenses	23,750,864,726	17,199,405,030
Total	**96,612,663,900**	**85,250,301,475**

8. Other income

	Current period	Previous period
Late payment penalty interest received	9,644,096,849	-
Other income	32,727,826	9,408,495,357
Total	**9,676,824,675**	**9,408,495,357**

9. Other expenses

	Current period	Previous period
Expenses for supporting people in storm-affected areas	-	5,000,000,000
Sponsorship expenses	185,031,000	19,601,360,587
Administrative violations	404,876,143	1,175,752,080
Other expenses	149,319,204	696,161,672
Total	**739,226,347**	**26,473,274,339**

10. Earnings per share

Information on earnings per share is presented in the Consolidated Financial Statements.

11. Production and business costs by element

	Current period	Previous period
Raw materials and materials expenses	33,875,847,765	16,316,200,557
Labor costs	126,133,241,038	140,317,851,539
Depreciation of fixed assets	43,097,881,095	44,318,861,259
Outside services expenses	662,343,118,681	993,288,621,887
Other expenses	136,452,938,699	93,812,342,526
Total	**1,001,903,027,278**	**1,288,053,877,768**

VII. OTHER INFORMATION

1. Transactions and balances with related parties

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

1a. Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel include: members of the Board of Directors and members of the Executive Board (the Board of Management and the 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 Corporation had no sales of goods and provision of 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

The Corporation has no balances with key management personnel and individuals related to key management personnel.

Income of key management personnel

The income of key management personnel consists only of salaries and bonuses, with a total value for the period of VND 5,198,775,131 (previous period: VND 6,815,689,599).

1b. Transactions and balances with other related parties

Other related parties of the Corporation include:

Other related parties	Relationship
Becamex International General Hospital Joint Stock Company	Subsidiaries
My Phuoc Hospital Joint Stock Company	Subsidiaries
Becamex Urban Development Joint Stock Company	Subsidiaries
Eastern International University	Subsidiaries
WTC Becamex One Member Company Limited	Subsidiaries
Becamex IDC – Block 71 Startup Support One Member Company Limited	Subsidiaries
BW Industrial Development Joint Stock Company	Associates
Becamex Tokyu Co., Ltd.	Associates
Vietnam – Singapore Industrial Park Joint Venture Co., Ltd.	Associates
Becamex Infrastructure Development Joint Stock Company	Associates
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	Associates
Becamex Binh Dinh Joint Stock Company	Associates
Vsip Can Tho Joint Stock Company	Associates
Setia – Becamex Joint Stock Company	Associates
Vietnam Technology & Telecommunication Joint Stock Company	Associates
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	Associates
Eastern Educational Development Joint Stock Company	Associates
Binh Duong Rubber Joint Stock Company	Associates
Savi Pharmaceutical Joint Stock Company	Associates
Becamex – VSIP Power Investment and Development Joint Stock Company	Associates
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	Associates
Ho Chi Minh City Ring Road 4 Joint Stock Company	Associates
East Saigon Investment and Industrial Development Joint Stock Company	Associates
Binh Duong Trade and Development Joint Stock Company	Associates
Binh Duong Construction & Civil Engineering Joint Stock Company	Associates
Aspire One Member Company Limited	Subsidiary of Eastern

Other related parties	Relationship
BW Thoi Hoa Industrial Development One Member Company Limited	International University Subsidiary of BW Industrial Development Joint Stock Company
BW Thoi Hoa Industrial Development One Member Company Limited- Project 2	Subsidiary of BW Industrial Development Joint Stock Company
BW Supply Chain City Company Limited	Subsidiary of BW Industrial Development Joint Stock Company
BW Bau Bang Industrial Development One Member Company Limited- Project 3	Subsidiary of BW Industrial Development Joint Stock Company
BW Bau Bang Industrial Development Company Limited - BB04	Subsidiary of BW Industrial Development Joint Stock Company
BW Bau Bang Industrial Development Company Limited - BB05	Subsidiary of BW Industrial Development Joint Stock Company
BW Bau Bang Industrial Development Company Limited - BB06	Subsidiary of BW Industrial Development Joint Stock Company
BW Bau Bang Industrial Development Company Limited - BB01	Subsidiary of BW Industrial Development Joint Stock Company
BW My Phuoc 3 Industrial Development Company Limited	Subsidiary of BW Industrial Development Joint Stock Company
Sao Hoa Toan Quoc Joint Stock Company	Subsidiary of BW Industrial Development Joint Stock Company
Becamex Tokyu Bus Company Limited	Subsidiary of Becamex Tokyu Co., Ltd.
Becamex Hotel One Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
IJC Construction One Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
WTC Binh Duong One Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
Becamex Binh Phuoc Electricity Joint Stock Company	Subsidiary of Becamex Binh Phuoc Infrastructure Development Joint Stock Company
Ha Tien Kien Giang – Becamex Cement Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company

Other related parties	Relationship
Becamex Construction Materials Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company
Becamex Binh Dinh Infrastructure Development Company Limited	Subsidiary of Becamex Binh Dinh Joint Stock Company
VNTT Solutions Company Limited	Subsidiary of Vietnam Technology & Telecommunication Joint Stock Company
Vietnam – Singapore Smart Energy Solutions Company Limited	Subsidiary of Vietnam – Singapore Smart Energy Solutions Joint Stock Company
Binh Duong Plastic Production and Trading One Member Company Limited	Subsidiary of Binh Duong Construction & Civil Engineering Joint Stock Company

Transactions with other related parties

The Corporation had the following sales of goods, provision of services and other transactions with other related parties:

	Current period	Previous period
Becamex International General Hospital Joint Stock Company		
Lease of works and equipment	8,640,000,000	7,200,000,000
Medical examination and treatment expenses	584,520,559	495,820,258
My Phuoc Hospital Joint Stock Company		
Electricity supply	-	16,039,296
Dividends received	-	5,237,360,000
Medical examination and treatment expenses	105,710,091	-
Becamex Urban Development Joint Stock Company		
Late payment penalty interest	2,065,303,038	310,056,984
Dividends received	-	4,207,500,000
Construction service expenses	-	2,769,527,701
Eastern International University		
Provision of services	-	5,120,896
Funding sponsorship	80,000,000	70,000,000
WTC Becamex One Member Company Limited		
Provision of services	2,108,983	-
Conference organization service expenses	2,022,146,909	-
BW Thoi Hoa Industrial Development One Member Company Limited		
Wastewater treatment management fees	2,144,550,137	1,364,874,918

	Current period	Previous period
BW Thoi Hoa Industrial Development One Member Company Limited - Project 2		
Wastewater management and treatment fees	491,368,013	558,246,517
BW Supply Chain City Company Limited		
Management fees	4,100,657,479	4,102,573,117
BW Bau Bang Industrial Development Company Limited - BB05		
Management fees	1,216,538,620	1,217,306,345
BW Bau Bang Industrial Development Company Limited - BB06		
Wastewater management and treatment fees	1,526,740,577	1,450,494,195
BW Bau Bang Industrial Development Company Limited - BB01		
Management fees	1,384,675,638	1,384,675,638
BW My Phuoc 3 Industrial Development Company Limited		
Management fees	760,320,000	760,320,000
Sao Hoa Toan Quoc Joint Stock Company		
Office rental services	-	304,534,117
Becamex Tokyu Co., Ltd.		
Provision of services	1,370,467,033	1,324,789,040
Becamex Tokyu Bus Company Limited		
Vehicle rental	-	10,686,844,444
Electricity charges	2,178,873	2,682,487
Becamex Infrastructure Development Joint Stock Company		
Transfer of townhouses	920,015,320,000	-
Provision of services	-	2,460,288,000
Dividends received	-	93,988,712,000
Interest on late dividend payment	5,691,869,393	5,691,869,393
Other service expenses	-	1,154,795,456
Becamex Hotel One Member Company Limited		
Lease of premises	2,880,000,000	2,041,500,000
Provision of services	2,980,601,503	1,041,328,338
Other service expenses	6,499,260,456	5,313,060,824

	Current period	Previous period
IJC Construction One Member Company Limited		
Provision of services	148,800,000	340,265,927
Purchase of air tickets	53,211,779	416,845,712
Management service fees	-	1,581,060,000
WTC Binh Duong One Member Company Limited		
Provision of services	-	3,028,948
Purchases of goods and services	1,936,664,000	25,770,000
Becamex Binh Phuoc Infrastructure Development Joint Stock Company		
Dividends received	-	43,161,000,000
Becamex Binh Dinh Joint Stock Company		
Provision of services	-	732,289,176
House rental service expenses	-	61,363,638
Setia – Becamex Joint Stock Company		
Dividends received	26,400,000,000	-
Binh Duong Trade and Development Joint Stock Company		
Lease of premises	1,613,757,818	-
Provision of services	56,314,949	-
Late payment interest	6,928,537,332	-
Receipt of land use right transfer		142,310,363,636
Construction service expenses	71,093,427,346	99,087,331,929
Purchase of materials for construction works	2,761,111	659,897,242
Receipt of deposits	171,900,000	-
Ha Tien Kien Giang – Becamex Cement Joint Stock Company		
Management fees	23,025,866	23,029,064
Becamex – VSIP Power Investment and Development Joint Stock Company		
Capital contribution	-	196,000,000,000
Provision of services	302,294,564	-
Electricity expenses	319,972,872	285,114,263
Setia – Becamex Joint Stock Company		
Dividends received	26,400,000,000	54,951,474,026
Vietnam Technology & Telecommunication Joint Stock Company		
Provision of services	84,783,457	77,427,445
Construction service expenses	33,343,638,605	48,297,086,782

	Current period	Previous period
Receipt of telecommunication and maintenance services	1,004,506,819	1,251,392,267
Purchase of goods, tools and supplies	26,772,171,836	988,668,000
Vietnam – Singapore Smart Energy Solutions Joint Stock Company		
Provision of services	337,052,416	326,148,798
Supply of solar power	1,027,994,517	962,209,248
Vietnam – Singapore Smart Energy Solutions Company Limited		
Provision of services	142,236,600	133,584,000
Binh Duong Construction & Civil Engineering Joint Stock Company		
Management fees	79,016,194	79,042,136
Lease of premises	1,613,913,504	-
Transfer of townhouses	-	571,811,298,000
Purchase of materials for construction works	-	34,595,200
Construction expenses	184,663,675,709	182,601,571,093
Eastern Educational Development Joint Stock Company		
Rental revenue	681,818,182	681,818,182
Dividends received	-	18,300,000,000
Binh Duong Rubber Joint Stock Company		
Interest on late dividend payment	128,486,944	-
Savi Pharmaceutical Joint Stock Company		
Dividends received	-	8,444,850,000
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company		
Provision of services	11,135,571	10,938,098
Ho Chi Minh City Ring Road 4 Joint Stock Company		
Capital contribution	-	49,000,000,000

2. Comparative figures

The Corporation has retrospectively adjusted the opening balances in the Combined Financial Statements in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the Enterprise Accounting System, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, and Notice No. 137/TB-KV IV dated July 03, 2026 of the State Audit Office of Region IV. The effects of the adjustments on the comparative figures in the Combined Financial Statements are as follows:

	Code	Figures before adjustment	Adjustments	Figures after adjustment
Combined Statement of Financial Position (opening balance)				
Held-to-maturity investments	123	15,000,000,000	406,896,874	15,406,896,874
Other short-term receivables	135	2,138,882,397,224	(406,896,874)	2,138,475,500,350
Inventories	141	22,837,161,307,642	7,800,000,000	22,844,961,307,642
Long-term prepaid expenses	271	70,935,873,711	251,578,600	71,187,452,311
Short-term advances from customers	312	804,144,415,390	(1,566,449,872)	802,577,965,518
Dividends and profits payable	313	-	386,792,500	386,792,500
Short-term taxes and amounts payable to the State	314	210,264,576,831	48,253,124,942	258,517,701,773
Short-term accrued expenses	316	9,256,438,739,200	(156,181,025,110)	9,100,257,714,090
Other short-term payables	320	981,502,224,859	(472,817,079,554)	508,685,145,305
Bonus and welfare funds	323	276,988,775,319	(1,050,707,057)	275,938,068,262
Other long-term payables	338	3,318,520,000	472,430,287,054	475,748,807,054
Science and technology development fund	344	232,334,414,617	(12,138,394,307)	220,196,020,310
Undistributed profit after tax	420	3,338,510,954,487	130,735,030,004	3,469,245,984,491

Approved, October 26, 2026

Prepared by	**Chief Accountant**	**Legal Representative**
Nguyen Phuoc Dai	**Nguyen Thi Thanh Nhan**	**Nguyen Hoan Vu**

BECAMEX INVESTMENT AND INDUSTRIAL DEVELOPMENT GROUP
Address: 10th Floor, mPlaza Saigon building, No. 39 Le Duan Street, Saigon Ward, Ho Chi Minh City
QUARTER III COMBINED FINANCIAL STATEMENTS
For the financial year ending December 31, 2026
Appendix 01: Increases and decreases in tangible fixed assets

Unit: VND

	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Office equipment and tools	Total
Historical cost					
Opening balance	530,243,200,104	417,868,880,293	659,885,110,719	138,003,000,070	1,746,000,191,186
Purchases during the period				20,131,750,401	20,131,750,401
Completed construction investment			4,741,227,273		4,741,227,273
Closing balance	**530,243,200,104**	**417,868,880,293**	**664,626,337,992**	**158,134,750,471**	**1,770,873,168,860**
Of which:					
Fully depreciated but still in use	279,073,778,467	65,232,592,918	516,540,098,057	95,226,909,136	956,073,378,578
Awaiting liquidation					
Accumulated depreciation					
Opening balance	368,655,591,875	230,163,127,613	590,342,384,610	116,248,060,556	1,305,409,164,654
Depreciation during the period	8,564,249,966	19,052,203,951	21,500,314,150	9,471,298,918	58,588,066,985
Closing balance	**377,219,841,841**	**249,215,331,564**	**611,842,698,760**	**125,719,359,474**	**1,363,997,231,639**
Net book value					
Opening balance	161,587,608,229	187,705,752,680	69,542,726,109	21,754,939,514	440,591,026,532
Closing balance	**153,023,358,263**	**168,653,548,729**	**52,783,639,232**	**32,415,390,997**	**406,875,937,221**
Of which:					
Temporarily unused					
Awaiting liquidation					

Approved, October 26, 2026

Preparer	Chief Accountant	Legal Representative
Nguyen Phuoc Dai	Nguyen Thi Thanh Nhan	Nguyen Hoan Vu

BECAMEX INVESTMENT AND INDUSTRIAL DEVELOPMENT GROUP
Address: 10th Floor, mPlaza Saigon building, No. 39 Le Duan Street, Saigon Ward, Ho Chi Minh City
QUARTER III COMBINED FINANCIAL STATEMENTS
For the financial year ending December 31, 2026
Appendix 02: Details of taxes and amounts payable to the State

Unit: VND

	Opening balance		Amount incurred during the period			Closing balance	
	Payables	Receivables	Amount payable	Amount paid	Other increases/ decreases (*)	Payables	Receivables
VAT on domestic sales	97,101,642,508		194,410,300,304	163,175,305,760		128,336,637,052	
Corporate income tax	154,593,202,145		69,348,096,078	200,525,489,843	(1,628,688,323)	21,787,120,057	
Personal income tax	6,506,765,657		41,455,157,602	36,777,566,248		11,184,357,011	
Natural resource tax			1,176,980,280	1,176,980,280			
Housing and land tax		1,938,284,501	13,646,997,498	13,646,997,498			1,938,284,501
Other taxes	316,091,463		1,046,193,476	1,362,284,939		-	
Fees, charges and other payables			1,086,585,280,000	1,086,585,280,000			
- Of which: Profit remitted to the State budget			*1,086,585,280,000*	*1,086,585,280,000*			
Total	**258,517,701,773**	**1,938,284,501**	**1,407,669,005,238**	**1,503,249,904,568**	**(1,628,688,323)**	**161,308,114,120**	**1,938,284,501**

(*) Corporate income tax provisionally paid on advances received from real estate transfer activities for which revenue was recognized during the period

Approved, October 26, 2026

Preparer	Chief Accountant	Legal Representative
Nguyen Phuoc Dai	Nguyen Thi Thanh Nhan	Nguyen Hoan Vu

Appendix 03: Details of movements in borrowings

Unit: VND

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

	Opening balance	Loans incurred during the period	Transferred from long-term borrowings	Allocation of bond issuance expenses	Loans repaid during the period	Closing balance
Short-term bank loans	3,682,094,637,579	2,201,862,157,318			(2,425,466,337,540)	3,458,490,457,357
Short-term loans from individuals	206,901,000,000	21,490,000,000			(76,800,000,000)	151,591,000,000
Current portion of long-term loans	1,263,117,669,920		1,433,599,948,959		(1,542,423,129,016)	1,154,294,489,863
Current portion of long-term ordinary bonds	4,488,924,657,535		852,699,972,601	13,259,716,894	(4,560,600,000,000)	794,284,347,030
Total	**9,641,037,965,034**	**2,223,352,157,318**	**2,286,299,921,560**	**13,259,716,894**	**(8,605,289,466,556)**	**5,558,660,294,250**

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

	Opening balance	Loans incurred during the period	Transferred to short-term borrowings	Allocation of bond issuance expenses	Bond issuance expenses	Closing balance
Long-term bank loans	3,046,420,425,324	7,940,586,839,960	(1,433,599,948,959)			9,553,407,316,325
Ordinary bonds	11,229,035,324,199	710,000,000,000	(852,699,972,601)	47,057,379,913	(14,200,000,000)	11,119,192,731,511
Total	**14,275,455,749,523**	**8,650,586,839,960**	**(2,286,299,921,560)**	**47,057,379,913**	**(14,200,000,000)**	**20,672,600,047,836**

Approved, October 26, 2026

Preparer	Chief Accountant	Legal Representative
Nguyen Phuoc Dai	Nguyen Thi Thanh Nhan	Nguyen Hoan Vu

BECAMEX INVESTMENT AND INDUSTRIAL DEVELOPMENT GROUP

Address: 10th Floor, mPlaza Saigon building, No. 39 Le Duan Street, Saigon Ward, Ho Chi Minh City

QUARTER III COMBINED FINANCIAL STATEMENTS

For the financial year ending December 31, 2026

Appendix 04: Reconciliation of changes in owner's equity

Unit: VND

	Owner's contributed capital	Development investment fund	Undistributed profit after tax	Total
Opening balance of prior year	10,350,000,000,000	2,293,419,787,985	1,849,349,974,375	14,492,769,762,360
Profit in prior period			1,249,130,709,992	1,249,130,709,992
Fund appropriation - prior period		539,180,305,043	(654,308,095,043)	(115,127,790,000)
Closing balance of prior period	**10,350,000,000,000**	**2,832,600,093,028**	**2,444,172,589,324**	**15,626,772,682,352**
Opening balance of this year	10,350,000,000,000	2,832,600,093,028	3,469,245,984,491	16,651,846,077,519
Profit in this period			1,024,841,040,820	1,024,841,040,820
Fund appropriation - this period		624,824,071,205	(744,542,763,205)	(119,718,692,000)
Dividends distributed this period			(1,138,500,000,000)	(1,138,500,000,000)
Closing balance of this period	**10,350,000,000,000**	**3,457,424,164,233**	**2,611,044,262,106**	**16,418,468,426,339**

Approved, October 26, 2026

Preparer	Chief Accountant	Legal Representative
Nguyen Phuoc Dai	Nguyen Thi Thanh Nhan	Nguyen Hoan Vu