Ký số bởi: TẬP ĐOÀN ĐẦU TƯ VÀ PHÁT TRIỂN CÔNG NGHIỆP BECAMEX - CTCP
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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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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

CONSOLIDATED FINANCIAL STATEMENTS

THIRD QUARTER OF 2026

BECAMEX INVESTMENT AND INDUSTRIAL DEVELOPMENT GROUP

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	**100**		**33,462,551,480,664**	**31,472,357,718,975**
I. Cash and cash equivalents	**110**	V.1	**1,063,339,263,926**	**2,349,813,093,288**
1. Cash	111		888,473,852,967	2,149,169,696,028
2. Cash equivalents	112		174,865,410,959	200,643,397,260
II. Short-term financial investments	**120**		**565,676,606,755**	**339,721,691,395**
1. Trading securities	121		-	-
2. Provision for decline in value of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2a	565,676,606,755	339,721,691,395
4. Provision for impairment of 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**		**7,884,478,223,105**	**6,566,370,648,838**
1. Short-term trade receivables	131	V.3a	5,786,325,210,056	4,401,502,072,696
2. Short-term prepayments to suppliers	132	V.4	459,727,192,206	735,307,469,757
3. Short-term internal receivables	133		-	-
3. Receivables according to the progress of construction contract	134		-	-
4. Other short-term receivables	135	V.5a	1,709,201,135,168	1,501,900,404,646
5. Provision for doubtful short-term receivables	136	V.6	(70,775,314,325)	(72,339,298,261)
6. Missing assets pending resolution	137		-	-
IV. Inventories	**140**	V.7	**23,496,670,606,789**	**22,186,836,826,589**
1. Inventories	141		23,496,670,606,789	22,186,836,826,589
2. Provision for 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 short-term harvest	152		-	-
3. Provision for impairment of short-term biological assets	153		-	-
VI. Other current assets	**160**		**452,386,780,089**	**29,615,458,865**
1. Short-term prepaid expenses	161	V.8a	99,211,190,932	24,569,271,652
2. Deductible VAT	162		1,190,618,693	1,008,485,011
3. Taxes and other receivables from the State	163	V.19	1,984,970,464	4,037,702,202
4. Trading Government bonds	164		-	-
5. Other current assets	165	V.9	350,000,000,000	-
B - NON - CURRENT ASSETS	**200**		**29,987,750,819,414**	**29,520,973,723,974**
I. Long-term receivables	**210**		**5,000,000**	**-**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Operating capital at dependent units	213		-	-
4. Long-term internal receivables	214		-	-
3. Other long-term receivables	215	V.5b	5,000,000	-
4. Provision for doubtful long-term receivables	216		-	-

Consolidated Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
II. Fixed assets	**220**		**732,774,488,176**	**791,352,184,831**
1. Tangible fixed assets	221	V.10	680,767,403,946	725,903,493,874
- *Historical cost*	*222*		*2,389,519,314,615*	*2,358,007,277,928*
- *Accumulated depreciation*	*223*		*(1,708,751,910,669)*	*(1,632,103,784,054)*
2. Financial leased assets	224		-	-
- *Historical cost*	*225*		-	-
- *Accumulated depreciation*	*226*		-	-
3. Intangible fixed assets	227	V.11	52,007,084,230	65,448,690,957
- *Historical cost*	*228*		*193,972,242,029*	*193,060,238,079*
- *Accumulated amortization*	*229*		*(141,965,157,799)*	*(127,611,547,122)*
III. Long-term biological assets	**230**		**-**	**-**
1. Bearer livestock producing periodic outputs	231		-	-
a) Immature bearer livestock for periodic production	232		-	-
b) Mature bearer livestock for periodic production	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 long-term harvest	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Investment property	**240**	V.12	**2,501,337,301,255**	**2,565,988,649,731**
- Historical costs	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 process	**250**		**822,192,217,309**	**1,027,159,401,753**
1. Long-term work in process	251	V.13	-	184,294,383,000
2. Construction-in-progress	252	V.14	822,192,217,309	842,865,018,753
VI. Long-term financial investments	**260**		**25,360,830,769,500**	**24,726,132,968,024**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262	V.2b	24,718,461,548,700	24,133,763,747,224
3. Equity investments in other entities	263	V.2c	642,369,220,800	592,369,220,800
4. Provision for impairment of long-term investments in other entities	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provision for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	**270**		**570,611,043,174**	**410,340,519,635**
1. Long-term prepaid expenses	271	V.8b	63,033,460,264	76,711,786,296
2. Deferred tax assets	272	V.15	507,577,582,910	333,628,733,339
3. Long-term spare parts, materials and replacement equipment	273		-	-
4. Other non-current assets	274		-	-
5. Goodwill	279			
TOTAL ASSETS	**280**		**63,450,302,300,078**	**60,993,331,442,949**

Consolidated Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	**300**		**40,436,693,923,604**	**37,455,995,061,011**
I. Current liabilities	**310**		**16,604,197,737,467**	**21,082,908,295,039**
1. Short-term trade payables	311	V.16a	323,111,334,911	320,562,479,649
2. Short-term advances from customers	312	V.17	705,511,639,885	856,047,250,186
3. Dividends and profit payables	313	V.18	1,196,001,900	1,151,544,400
4. Taxes and other obligations to the State Budget	314	V.19	182,743,704,068	276,560,129,322
5. Payables to employees	315	V.20	57,308,926,889	71,361,768,983
6. Short-term accrued expenses	316	V.21	9,312,682,762,487	9,102,420,939,619
7. Short-term internal payables	317		-	-
7. Short-term construction contract progress payables	318		-	-
8. Short-term unearned revenue	319	V.22a	12,000,000	-
9. Other short-term payables	320	V.23a	138,257,740,802	466,056,053,372
10. Short-term borrowings and finance lease liabilities	321	V.24a	5,586,838,133,426	9,672,434,647,493
11. Short-term provisions	322		-	-
12. Bonus and welfare funds	323	V.25	296,535,493,099	316,313,482,015
13. Price stabilization fund	324		-	-
14. Government bond repurchase transactions	325		-	-
II. Long-term liabilities	**330**		**23,832,496,186,137**	**16,373,086,765,972**
1. Long-term trade payables	331	V.16b	-	529,212,000
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Internal payables for operating capital	335		-	-
6. Long-term internal payables	336			-
5. Long-term unearned revenue	337	V.22b	2,460,008,569,737	1,398,571,992,221
6. Other long-term payables	338	V.23b	479,691,548,254	478,333,791,918
7. Long-term borrowings and finance lease liabilities	339	V.24b	20,672,600,047,836	14,275,455,749,523
8. Convertible bonds	340		-	-
9. Preference shares	341		-	-
10. Deferred tax liabilities	342		-	-
11. Long-term provisions	343		-	-
12. Science and technology development fund	344	V.26	220,196,020,310	220,196,020,310

Consolidated Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	**400**	**V.27**	**23,013,608,376,474**	**23,537,336,381,938**
1. Capital	411		10,350,000,000,000	10,350,000,000,000
- *Ordinary shares carrying voting rights*	*411a*		*10,350,000,000,000*	*10,350,000,000,000*
- *Preferred shares*	*411b*		-	-
2. Share premiums	412		9,946,177,034	9,946,177,034
3. Bond conversion options	413		-	-
4. Other sources of capital	414		4,490,000,000	4,490,000,000
5. Treasury stocks	415		-	-
6. Differences on asset revaluation	416		(185,236,096,384)	(185,236,096,384)
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		3,651,372,486,689	3,001,507,755,337
9. Other equity funds	419		-	-
10. Retained earnings after tax	420		8,567,299,060,398	9,760,133,320,727
- *Accumulated retained earnings up to the end of the previous period*	*420a*		*7,711,864,651,898*	*9,760,133,320,727*
- *Retained earnings for the current period*	*420b*		*855,434,408,500*	-
11. Non-controlling interests	429		615,736,748,737	596,495,225,224
TOTAL EQUITY AND LIABILITIES	**440**		**63,450,302,300,078**	**60,993,331,442,949**

Approved, October 27, 2026

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

CONSOLIDATED INCOME STATEMENT

Quarter III for the fiscal year ending December 31, 2026

Unit: VND

	ITEMS	Code	Note	Current quarter		Accumulated from the beginning of the year to the ending of the quarter	
				Current year	Previous year	Current year	Previous year
1.	Revenue from sales of goods and provision of services	01	VI.1	951,312,388,139	828,736,842,448	2,604,287,728,154	5,595,687,369,421
2.	Revenue deductions	02	VI.2	10,325,608,487	352,541,406	13,397,470,043	21,190,890,070
3.	Net revenue from sales of goods and provision of services	10		940,986,779,652	828,384,301,042	2,590,890,258,111	5,574,496,479,351
4.	Cost of goods sold	11	VI.3	398,139,079,277	318,477,211,453	1,061,368,192,883	2,452,407,321,636
5.	Gross profit	20		542,847,700,375	509,907,089,589	1,529,522,065,228	3,122,089,157,715
6.	Gain or loss from sale and disposal of investment property	21		-	-	-	-
7.	Financial income	22	VI.4	19,106,982,001	10,014,946,425	103,127,822,631	162,660,558,185
8.	Financial expenses	23	VI.5	373,484,040,740	308,489,384,822	1,266,966,183,314	999,943,787,599
	In which: Loan interest expenses	24		373,481,313,616	307,652,888,122	1,254,872,570,337	968,462,319,799
9.	Selling expenses	25	VI.6	215,821,079,739	204,377,843,804	634,549,274,098	722,106,803,090
10.	General administration expenses	26	VI.7	146,273,030,495	128,958,829,935	383,396,733,500	400,727,350,032
11.	Share of profit/(loss) in joint ventures and associates	27	VI.8	706,785,684,808	529,811,381,614	1,439,786,275,594	1,344,338,412,878
12.	Net profit from operating activities	30		533,162,216,210	407,907,359,067	787,523,972,541	2,506,310,188,057
13.	Other income	31	VI.9	9,240,038,364	9,836,600,543	28,482,529,566	25,707,933,302
14.	Other expenses	32	VI.10	802,724,726	26,788,692,339	19,763,926,168	70,402,709,845
15.	Other profit	40		8,437,313,638	(16,952,091,796)	8,718,603,398	(44,694,776,543)
16.	Total accounting profit before tax	50		541,599,529,848	390,955,267,271	796,242,575,939	2,461,615,411,514
17.	Current corporate income tax expense	51		24,603,984,309	3,368,318,209	83,750,668,161	231,673,057,022
18.	Deferred corporate income tax expense	52		(62,354,205,276)	(34,799,013,540)	(173,948,849,571)	(39,004,117,310)
19.	Profit after corporate income tax	60		579,349,750,815	422,385,962,602	886,440,757,349	2,268,946,471,802
20.	Attributable to the parent company	61		563,317,279,679	415,683,449,300	855,434,408,500	2,249,586,577,933
21.	Attributable to non-controlling interests	62		16,032,471,136	6,702,513,302	31,006,348,849	19,359,893,869
22.	Basic earnings per share	70		515	368	740	2,073
23.	Diluted earnings per share	71		515	368	740	2,073

Approved, October 27, 2026

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

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

Quarter III for the fiscal year ending December 31, 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year to the ending of the quarter	
				Current year	Previous year
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	***01***		***796,242,575,939***	***2,461,615,411,514***
2.	***Adjustments***				
-	Depreciation of fixed assets and investment properties	02	V.10, V.11, V.12	159,843,781,482	174,167,945,694
-	Provisions	03	V.6	(1,563,983,936)	-
-	Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04		-	-
-	Gain/(loss) from investing activities	05	V.2b, VI.4, VI.9, VI.10	(1,468,553,945,625)	(347,854,311,690)
-	Interest expenses	06	VI.5	1,254,872,570,337	968,462,319,799
-	Others	07		-	-
3.	***Operating profit before changes of working capital***	***08***		***740,840,998,197***	***3,256,391,365,317***
-	Increase/(decrease) of receivables	09		(1,622,847,163,635)	(794,701,143,977)
-	Increase/(decrease) of inventories	10		(360,153,301,330)	(2,528,630,376,366)
-	Increase/(decrease) in payables income tax payable)	11		924,711,592,596	1,759,330,959,837
-	Increase/(decrease) of prepaid expenses	12		(60,963,593,248)	49,151,575,078
-	Increase/(decrease) of trading securities	13		-	-
-	Interests paid	14	V.24, VI.5	(1,867,729,843,696)	(1,628,498,297,580)
-	Corporate income tax paid	15	V.19	(209,100,463,038)	(340,337,088,562)
-	Other cash inflows	16	V.25	38,720,000	61,057,800
-	Other cash outflows	17	V.25	(159,765,675,423)	(165,633,092,624)
	Net cash flows from operating activities	***20***		***(2,614,968,729,577)***	***(392,865,041,077)***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21	V.10, V.11, V.14	(29,116,685,338)	(93,159,078,001)
2.	Proceeds from disposals of fixed assets and other non-current assets	22	V.10, VI.9	75,454,545	2,713,884,123
3.	Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(593,590,710,862)	(41,072,094,404)
4.	Cash recovered from lending, selling debt instruments of other entities	24	V.2a	376,000,000,000	30,700,000,000
5.	Investments in other entities	25	V.2b, V.2c	(250,000,000,000)	(310,900,000,000)
6.	Withdrawals of investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27	V.2b, VI.4, V.5a	698,436,668,891	179,146,408,642
	Net cash flows from investing activities	***30***		***201,804,727,236***	***(232,570,879,640)***

Consolidated Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year to the ending of the quarter	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.24	10,907,792,241,112	5,368,213,874,702
4. Repayment for loan principal	34	V.24	(8,642,361,553,673)	(5,072,603,625,168)
5. Payments for financial leased assets	35		-	-
6. Dividends and profit paid to the owners	36	V.18	(1,138,740,514,460)	(5,890,940,000)
Net cash flows from financing activities	***40***		***1,126,690,172,979***	***289,719,309,534***
Net cash flows during the period	**50**		**(1,286,473,829,362)**	**(335,716,611,183)**
Beginning cash and cash equivalents	**60**	**V.1**	**2,349,813,093,288**	**2,205,138,245,025**
rates	61		-	-
Ending cash and cash equivalents	**70**	**V.1**	**1,063,339,263,926**	**1,869,421,633,842**

Approved, October 27, 2026

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Third Quarter of the fiscal 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 which was transformed from Investment and Industrial Development Corporation – One Member Limited Liability Company under the 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 other fields. Of which, real estate business is the principal field of operation.

3. Principal business activities

Principal business activities of the Corporation are: Trading real estate. Trading technical infrastructure of industrial parks, residential areas and urban areas; workers' housing services.

4. Normal operating cycle

The normal operating cycle of the Corporation is within 12 months. For investing and trading in real estate, the operating cycle depends on each investment plan.

5. Structure of the Group

The Group includes the Parent Company and 07 subsidiaries under the control of the Parent Company. All subsidiaries are consolidated in these consolidated financial statements.

5a. List of consolidated subsidiaries

Company name	Head office address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
WTC Becamex One Member Company Limited	10th Floor, mPlaza Saigon Building, No. 39 Le Duan Street, Sai Gon Ward, Ho Chi Minh City	Trade introduction and promotion organization	100%	-	100%	-
Becamex IDC - Block71 Startup Support One Member Company Limited	Ground Floor, Tower B2, Lot M2 Mixed-Use Apartment Complex – No. 72 Nguyen Co Thach Street, An Khanh Ward, Ho Chi Minh City	Consulting services	100%	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%	90.00%

Company name	Head office address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
My Phuoc Hospital Joint Stock Company	Land parcel No. 2292, cadastral map sheet No. 58, TC 3 Street, Residential Group 6, An Phuoc Quarter, Ben Cat Ward, Ho Chi Minh City	Hospital and medical clinic activities	65.47%	75.79%	65.47%	82.47%
Becamex Urban Development Joint Stock Company	C1-2-3 DT6 Street, Binh Duong Industrial Service Complex, Binh Duong Ward, Ho Chi Minh City	Producing ready-mixed concrete; Investing in construction and trading technical infrastructure of industrial parks, residential areas and urban areas; Trading real estate	51.00%	51.00%	51.00%	51.00%
Eastern International University	No. 81, Nam Ky Khoi Nghia Street, Binh Duong Ward, Ho Chi Minh City	Training at intermediate, college and university levels under the credit-based system and transfer programs	51.00%	65.57%	51.00%	75.00%
Aspire One Member Company Limited (*)	New Urban Area within the Binh Duong Industrial–Service–Urban Complex, Binh Duong Ward, Ho Chi Minh City	Scientific research and real estate and commercial business	51.00%	51.00%	100%	100%

(*) This company is a subsidiary of Eastern International University.

5b. List of associates reflected in the consolidated financial statements using the equity method

Company name	Head office address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Becamex Infrastructure Development Joint Stock Company	5th Floor, Becamex Tower, No. 230 Binh Duong Boulevard, Phu Loi Ward, Ho Chi Minh City	Maintenance, repair and toll collection of transportation infrastructure. Civil and industrial construction, real estate business	49.76%	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	Industrial park business	49.00%	49.00%	49.00%	49.00%
Becamex – VSIP Power Investment and Development Joint Stock Company	20th Floor, Becamex Tower, No. 230 Binh Duong Boulevard, Phu Loi Ward, Ho Chi Minh City	Power investment and trading	49.00%	49.00%	49.00%	49.00%

Company name	Head office address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Ho Chi Minh City-Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	WTC Tower, No. 01, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Road construction works	49.00%	49.00%	49.00%	49.00%
Ho Chi Minh City Ring Road 4 Joint Stock Company	WTC Tower, No. 01, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Road construction works	49.00%	49.00%	49.00%	49.00%
Vietnam Technology & Telecom-municati on Joint Stock Company	WTC Tower, No. 01, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Telecommunications and information technology business	48.59%	48.59%	48.59%	48.59%
Binh Duong Trade and Development Joint Stock Company	No. 26-27, Lot I, Dong Khoi Street, Binh Duong Ward, Ho Chi Minh City	Trading and investing in infrastructure of residential and urban areas. Construction of industrial and civil works. Production of building materials	47.71%	47.71%	47.71%	47.71%
Binh Duong Rubber Joint Stock Company	DT750 Road, Tru Van Tho Commune, Ho Chi Minh City	Cultivating and trading rubber and rubber latex	46.94%	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 trading of infrastructure of residential areas and industrial parks. Real estate business	44.42%	44.42%	44.42%	44.42%
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	National Highway 14, Residential Group 8, Quarter 3, Chon Thanh Ward, Dong Nai City	Real estate investment and trading	40.00%	40.00%	40.00%	40.00%
Becamex Binh Dinh Joint Stock Company	Van Canh 2 Commune, Gia Lai Province	Real estate investment and trading	40.00%	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%	40.00%
Setia Becamex Joint Stock Company	Thoi Hoa Ward, Ho Chi Minh City	Real estate business	40.00%	40.00%	40.00%	40.00%
Vietnam – Singapore Smart Energy Solutions Joint Stock Company	19th Floor, Becamex Tower, No. 230 Binh Duong Boulevard, Phu Loi Ward, Ho Chi Minh City	Provision of electrical system installation services	36.00%	36.00%	36.00%	36.00%

Company name	Head office address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Savi Pharmaceutical Joint Stock Company	Lots Z.01-02-03A, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City	Pharmaceutical trading	35.19%	35.19%	35.19%	35.19%
Becamex Tokyu Co., Ltd.	Sora Building, Lot 18C, Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City	Urban area business	35.00%	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	Real estate business	30.00%	30.00%	30.00%	30.00%
BW Industrial Development Joint Stock Company	17th Floor, Becamex Tower, No. 230 Binh Duong Boulevard, Phu Loi Ward, Ho Chi Minh City	Warehousing and storage of goods	23.91%	23.91%	23.91%	23.91%

5c. List of jointly controlled entities reflected in the consolidated financial statements using the equity method

Company name	Head office address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Eastern Educational Development Joint Stock Company	No. 493 Ly Thai To Street, Hoa Phu 2 Quarter, Binh Duong Ward, Ho Chi Minh City	Education business	50.00%	50.00%	50.00%	50.00%

5d. List of affiliated units

Unit name	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 - Management Board of Binh Duong Complex Development	No. 1408 Huynh Van Luy Street, Binh Duong Ward, Ho Chi Minh City

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

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

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because most transactions are made in VND.

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting system

The Group applies Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 providing guidance on the corporate accounting system, Circular No. 202/2014/TT-BTC dated December 22, 2014 providing guidance on the preparation and presentation of consolidated financial statements, Circular No. 43/2026/TT-BTC dated April 20, 2026 amending and supplementing certain articles of Circular No. 202/2014/TT-BTC, and other circulars issued by the Ministry of Finance providing guidance on the implementation of accounting standards in the preparation and presentation of the consolidated financial statements.

2. Statement of compliance with accounting standards and accounting system

The Board of Management ensures that the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, Circular No. 202/2014/TT-BTC dated December 22, 2014, Circular No. 43/2026/TT-BTC dated April 20, 2026, as well as other circulars issued by the Ministry of Finance providing guidance on the implementation of accounting standards have been complied with in the preparation and presentation of the consolidated financial statements.

IV. ACCOUNTING POLICIES

1. Basis of preparation of the consolidated financial statements

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

2. Basis of consolidation

The consolidated financial statements include the combined financial statements of the Parent Company and the financial statements of its subsidiaries. A subsidiary is an entity that is controlled by the Parent Company. Control exists when the Parent Company has the power, directly or indirectly, to govern the financial and operating policies of a subsidiary so as to obtain economic benefits from its activities. In assessing control, consideration is given to potential voting rights arising from call options or debt and equity instruments that are convertible into ordinary shares at the end of the accounting period.

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the date of acquisition or until the date of disposal of the investment in that subsidiary.

The financial statements of the Parent Company and its subsidiaries used for consolidation are prepared for the same accounting period and apply uniform accounting policies for like transactions and events in similar circumstances. Where the accounting policies of a subsidiary differ from the accounting policies uniformly applied in the Group, the financial statements of the subsidiary are appropriately adjusted before being used for the preparation of the consolidated financial statements.

Intra-group balances on the statement of financial position, intra-group transactions, and unrealized intra-group profits arising from these transactions must be eliminated in full. Unrealized losses arising from intra-group transactions are also eliminated unless the cost generating the loss cannot be recovered.

Non-controlling interests represent the portion of profit or loss in the results of operations and net assets of subsidiaries not held by the Group and are presented as a separate item in the consolidated income statement and in the consolidated statement of financial position (within the owners' equity section). Non-controlling interests comprise the value of non-controlling interests at the date of the original business combination and the non-controlling interests' share of changes in owners' equity since the date of the business combination. Losses incurred at a subsidiary are allocated in proportion to the ownership interest of non-controlling shareholders, even if such losses exceed the non-controlling shareholders' share in the net assets of the subsidiary.

3. 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 conducts transactions).

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).

4. Cash and cash equivalents

Cash includes cash on hand, demand deposits and cash in transit. Cash equivalents are short-term investments with a recovery period of no more than 03 months from the investment date (from the purchase date to the maturity date), which are readily convertible into a known amount of cash and are subject to no significant risk of conversion into cash at the reporting date. Cash and cash equivalents that are restricted in use are not presented in this item but are presented in the item "Other current assets" or "Other non-current assets" depending on the period of restriction.

5. Financial investments

Held-to-maturity investments

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

Held-to-maturity investments are initially recognized at cost, comprising 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 arising 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 amount of the loss can be reliably determined, the loss is recognized in financial expenses during the period and directly deducted from the value of the investment. Where the evidence of loss decreases or no longer exists in a subsequent period, the loss previously recognized is reversed and recognized in financial income during the period.

Investments in joint ventures and associates

Joint ventures

A joint venture is an enterprise established on the basis of a contractual agreement under which the Group 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.

The Group recognizes its interest in jointly controlled entities using the equity method. Accordingly, the capital contribution in the joint venture is initially recognized at cost and subsequently adjusted for changes in the Group's share of the net assets of the jointly controlled entity. The consolidated income statement reflects the Group's share of the results of operations of the jointly controlled entity. The Group ceases to use the equity method from the date on which it ceases to have joint control or significant influence over the jointly controlled entity.

The financial statements of the jointly controlled entity are prepared for the same accounting period as the consolidated financial statements of the Group. Where the accounting policies of the jointly controlled entity differ from the accounting policies uniformly applied in the Group, the financial statements of the jointly controlled entity are appropriately adjusted before being used for the preparation of the consolidated financial statements.

Unrealized gains and losses arising from transactions with jointly controlled entities are eliminated to the extent of the Group's interest when preparing the consolidated financial statements.

Associates
An associate is an enterprise over which the Group 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 is not control over those policies.

Investments in associates are accounted for using the equity method. Accordingly, the investment in an associate is presented in the consolidated financial statements at the initial investment cost and adjusted for changes in the share of interest in the net assets of the associate after the investment date. If the Group's share of losses of an associate equals or exceeds the carrying amount of the investment, the value of the investment is presented in the consolidated financial statements as zero unless the Group has obligations to make payments on behalf of the associate.

The financial statements of associates are prepared for the same accounting period as the consolidated financial statements of the Group. Where the accounting policies of an associate differ from the accounting policies uniformly applied in the Group, the financial statements of the associate are appropriately adjusted before being used for the preparation of the consolidated financial statements.

Unrealized gains and losses arising from transactions with associates are eliminated to the extent of the Group's interest when preparing the consolidated financial statements.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments over which the Group 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 direct costs related to the investment activities. Dividends and profits of periods prior to the acquisition of the investment are accounted for as a decrease in the value of the investment itself. Dividends and profits of periods after the acquisition of the investment are recognized as revenue. Dividends received in shares are only tracked by the number of additional shares received, without recognizing the value of the shares received at par value.

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

- For investments in listed shares or where the fair value of the investment can be reliably determined, the allowance is made based on the market value of the shares.

- For investments whose fair value cannot be determined at the reporting date, the allowance is made based on the losses of the investee, with the allowance amount equal to the difference between the actual capital contributed by the parties to the other entity and the actual owners' equity, multiplied by the Group's capital contribution ratio to the total actual capital contributed by the parties to the other entity.

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

Revaluation of financial investments

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

- The value of the Group's capital contribution in joint stock companies listed on the stock market is determined based on the reference price of the shares traded on the stock market at the time of enterprise valuation.
- The value of the Group's capital contribution in joint stock companies registered for trading on the trading market for unlisted public companies (UPCOM) is determined as the average transaction price on the system at the time of enterprise valuation.

The value of the Group's capital contribution in other enterprises (other than enterprises listed or traded on the UPCOM market) is determined on the basis of the actual capital contribution ratio multiplied (x) by the owners' equity of the other enterprise. Where the revalued investment capital of the Group in another enterprise has an actual value lower than the value recorded in the accounting books of the Group, it is determined at the actual revalued amount.

6. Receivables

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

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

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

Receivables are tracked in detail by each counterparty, term and original currency. Trade receivables and other receivables are classified as short-term and long-term in the consolidated statement of financial position based on their remaining term at the end of the accounting period.

An allowance for doubtful debts is made for each doubtful receivable based on the estimated losses that may occur.

Increases or decreases in the allowance for doubtful debts required to be made at the end of the accounting period are recognized in general and administration expenses.

7. Inventories

Inventories are recognized 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 related costs incurred to bring the inventories to their present location and condition.
- Work in progress: includes land use rights costs, direct costs and related overhead costs incurred during the real estate investment and construction process.
- Real estate inventories: include all costs directly related to the investment 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 weighted average method for raw materials and the specific identification method for real estate inventories, and is accounted for using the perpetual inventory method.

Net realizable value is the estimated selling price of inventories in the normal course of production and business, less the estimated costs to complete and the estimated costs necessary to sell them.

An allowance for inventory write-down is made for each inventory item whose cost exceeds its net realizable value. Increases or decreases in the allowance for inventory write-down required to be made at the end of the accounting period are recognized in cost of goods sold.

Materials, equipment and spare parts with a storage period of more than 12 months or more than one normal operating cycle, and work in progress with a production and circulation period exceeding one normal operating cycle, are not presented as inventories but are presented as non-current assets in the consolidated statement of financial position.

8. Deferred expenses

Deferred expenses reflect actual expenses incurred (including expenses paid in advance and expenses not yet paid in advance) that relate to the results of production and business activities of multiple accounting periods and are allocated to production and business expenses of the relevant accounting periods.

Deferred 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 consolidated statement of financial position. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing the consolidated financial statements.

The allocation of deferred expenses to production and business expenses of each period is made by the Group 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 Group's deferred expenses are as follows:

Tools and equipment

Tools and equipment put into use that relate to production and business activities over multiple accounting periods are recognized as deferred expenses and allocated to production and business expenses using the straight-line method based on their estimated useful lives (not exceeding 03 years).

Brand value

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

Value of goodwill

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

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to production and business expenses based on criteria appropriate to the characteristics and nature of each expense.

9. Tangible fixed assets

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

Expenditures incurred after initial recognition are only added to the historical cost of fixed assets if these expenditures will certainly increase future economic benefits from the use of such assets. Expenditures that do not meet the above condition are recognized as production and business expenses during the period. Costs of regular repair and maintenance 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 deferred expenses and gradually allocated to production and business expenses until the next periodic repair and maintenance.

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

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The useful lives and depreciation method are reviewed at least at the end of each fiscal 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
Vehicles and transmission equipment	03 – 15
Office equipment and tools	03 – 06
Other tangible fixed assets	10

10. Intangible fixed assets

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

The historical cost of an intangible fixed asset comprises all expenses incurred by the Group to acquire the fixed asset up to the time the asset is put into a state ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses during the period unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

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

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

The Group's intangible fixed assets include:

Land use rights

Land use rights represent all actual costs incurred by the Group directly related to the land used, including: payments to acquire land use rights, compensation costs, site clearance, land leveling, 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 an indefinite term are not amortized.

Computer software

Expenses related to computer software that is not an integral part of the related hardware are capitalized. The historical cost of computer software comprises all expenses incurred by the Group 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.

11. Investment properties

Investment properties are properties owned by the Group for the purpose of earning rental income. Investment properties held for lease are stated at historical cost less accumulated depreciation.

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

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

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

When an 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 in the item "Gain/loss from sale and disposal of investment properties" in the consolidated income statement.

Investment properties held for lease are depreciated using the straight-line method based on their estimated useful lives. The depreciation period for office buildings ranges 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 begins to lease it to another party under an operating lease. A transfer from inventories to investment property is made only when the owner begins to lease it to another party under an operating lease. Property under construction is transferred to investment property upon completion of the construction phase and handover, when it is put into operation for lease or held for capital appreciation.

A transfer from investment property to owner-occupied property is made only when the owner begins 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. Where an investment property is sold without a repair, renovation or upgrade phase, the asset continues to be recognized as an investment property until it is sold and is not transferred to inventories.

The change in 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 in determining the value or preparing the consolidated financial statements.

12. Construction in progress

Construction in progress reflects expenses directly related to assets under construction and machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs ("VAS 16"). These assets are recognized at cost and are not depreciated until they are completed, handed over and put into use. Upon completion, all costs are transferred to the appropriate item depending on the actual purpose of use, including tangible fixed assets, intangible fixed assets, investment properties 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.

Costs of repair and maintenance of fixed assets regularly incurred each period to keep the assets in normal operation are recognized in production and business expenses during 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 deferred expenses and gradually allocated to production and business expenses until the next maintenance period.

13. Business cooperation contracts

A business cooperation contract ("BCC") is a contractual arrangement between two or more parties to jointly carry out an economic activity without forming an independent legal entity. The determination of the applicable accounting method is based on the actual substance of each contract, particularly the existence or absence of joint control. Joint control exists when decisions relating to the principal activities of the BCC require the unanimous consent of all parties sharing control, regardless of the capital contribution ratio or the legal form of the contract.

In all cases, when the Group is the party receiving cash or assets contributed by other parties to the BCC, such receipts are recognized as liabilities and are not recognized in owners' equity.

14. Business combinations and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination includes: the fair value at the date of exchange of assets given, liabilities incurred or assumed and equity instruments issued by the Group in exchange for control of the acquiree, plus any costs directly attributable to the business combination. Assets acquired, identifiable liabilities and contingent liabilities assumed in a business combination are recognized at their fair values at the date control is obtained.

For business combinations achieved in stages, the cost of the business combination is the sum of the cost of the investment at the date control of the subsidiary is obtained plus the cost of previous exchange transactions revalued at fair value at the date control of the subsidiary is obtained. The difference between the revalued amount and the original cost of the investment is recognized in the results of operations if, prior to the date control is obtained, the Group had no significant influence over the subsidiary and the investment was presented using the cost method. If, prior to the date control is obtained, the Group had significant influence and the investment was presented using the equity method, the difference between the revalued amount and the value of the investment under the equity method is recognized in the results of operations, and the difference between the value of the investment under the equity method and the original cost of the investment is recognized directly in the item "Undistributed profit after tax" in the consolidated statement of financial position.

The excess of the cost of the business combination over the Group's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognized at the date control of the subsidiary is obtained is recognized as goodwill. If the Group's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognized at the date control of the

subsidiary is obtained exceeds the cost of the business combination, the difference is recognized in the consolidated results of operations.

Goodwill is amortized using the straight-line method over 5 years. When there is evidence that the impairment loss of goodwill exceeds the amortized amount, the amortization for the period is the impairment loss incurred.

Non-controlling interests at the date of the original business combination are determined on the basis of the non-controlling shareholders' proportion of the fair value of the assets, liabilities and contingent liabilities recognized.

15. Payables and accrued expenses

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

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

- Trade payables reflect payables of a commercial nature arising from transactions for the purchase of goods, services and assets where the seller is an entity independent of the Group.
- 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 the absence of sufficient vouchers, records and accounting documents; amounts payable to employees for paid leave; and other production and business expenses to be accrued in advance (such as expenses during seasonal production stoppages and interest expenses payable).
- Other payables reflect payables of a non-commercial nature, not related to transactions for the purchase, sale or provision of goods and services.

Payables and accrued expenses are classified as short-term and long-term in the consolidated statement of financial position based on their remaining term at the end of the accounting period.

16. Dividends and profits payable

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

17. Unearned revenue

Unearned revenue includes: amounts paid in advance by customers for one or more accounting periods for asset leasing and intra-group profits from the transfer of land use rights pending reversal.

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

18. Ordinary bonds

Ordinary bonds are bonds without the right to be converted into shares and bonds that may be converted into an undetermined number of shares at the maturity date (depending on the market value of the shares at the maturity date).

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

The Group tracks discounts and premiums for each type of ordinary bond issued and the allocation of each discount and premium when determining borrowing costs charged to expenses 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 as a reduction of borrowing costs for each period over the term of the bonds. If the premium allocated in a period exceeds the bond interest at the nominal interest rate for that 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 payment 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 in line with the term of the bonds using the straight-line method or the effective interest method and are recognized in financial expenses or capitalized depending on the purpose of use.

Where an issuance of ordinary bonds is unsuccessful, the ordinary bond issuance costs are allocated to both the successfully issued and unsuccessfully issued ordinary bonds based on the number of bonds. Ordinary bond issuance costs allocated to unsuccessfully issued bonds are recognized in financial expenses during the period.

19. Science and technology development fund

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

The appropriation to the science and technology development fund (the "Fund") is up to a maximum of 20% of taxable income during the year and is recognized in general and administration 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 charged to production and business expenses. When fixed assets formed from the Fund are transferred to serve production and business activities, 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 charged to production and business expenses in accordance with regulations.

Upon liquidation or sale 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 expenditure is charged to general and administration expenses in the period/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 administration expenses during the period.

Where, within 5 years from the appropriation, the total amount used does not reach 70% of the fund appropriated, the Group 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.

20. Owners' equity

Owners' contributed capital

Owners' contributed capital is recognized based on the actual capital contributed by the shareholders of the Parent Company.

Share premium

Share premium recognized includes:

- The difference between the issuance price and the par value of shares upon initial issuance or additional issuance.
- The difference between the repurchase price and the re-issuance price of treasury shares.

The excess of the principal value of convertible bonds over the par value of shares additionally issued upon conversion, and the entire value of the conversion option, which is transferred to share premium regardless of whether the bondholders exercise the option or not.

Direct costs related to the successful issuance of shares are recorded as a decrease in share premium. Costs of unsuccessful share issuances are recognized in financial expenses during the period.

Other owners' capital

Other capital is formed from additions from business results and differences on revaluation of assets that are permitted to increase or decrease owners' investment capital in accordance with regulations.

Differences on asset revaluation

Differences on asset revaluation reflect the differences arising from the revaluation of existing assets and the handling of such differences. Revalued assets may be fixed assets, investment properties, tools and equipment, finished goods, merchandise and work in progress. Differences on asset revaluation are recognized when there is a decision of the State on asset revaluation or in other cases in accordance with legal regulations. These differences are handled in accordance with the decisions of competent authorities. These differences on asset revaluation do not reflect revaluation differences arising when assets are contributed as capital investment in other entities or upon a change in the form of ownership. Such differences are recognized in other income or other expenses.

21. Profit distribution

Profit after corporate income tax is distributed to shareholders after the appropriation of funds in accordance with the Charter of the Corporation as well as legal regulations and upon approval by the General Meeting of Shareholders.

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

22. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise and finished goods is recognized when the Group fulfills its performance obligations committed in the contract by transferring control of the merchandise and finished goods to the customer, and all of the following conditions are simultaneously satisfied:

- The Group has transferred most of the risks and rewards associated with the ownership of the goods and products to the buyer.
- The Group no longer retains the right to manage the goods and products as the owner of the goods and products or the right to control the goods and products.
- The amount of revenue can be measured relatively reliably.
- The Group has received or will receive economic benefits from the sales transaction.
- The costs related to the sales transaction can be determined.

Revenue from provision of services

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

- The amount of revenue can be measured relatively reliably. When the contract stipulates that the buyer is entitled to return the services purchased under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the services provided.
- The Group has received or will receive economic benefits from the service provision 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 provision transaction can be determined.

Where services are rendered over multiple periods, the revenue recognized in the period is based on the results of the portion of work completed at the end of the accounting period.

Revenue from sales of real estate

Revenue from sales of real estate for which the Group 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 Group has transferred the risks and rewards associated with the ownership of the real estate to the buyer.
- The Group no longer retains the right to manage the real estate as the owner of the real estate or the right to control the real estate.
- The amount of revenue can be measured relatively reliably.
- The Group has received or will receive economic benefits from the real estate sales transaction.
- The costs related to the real estate sales transaction can be determined.

Where the customer has the right to complete the interior of the real estate and the Group completes the interior of the real estate in accordance with the customer's designs, models and requirements under a separate real estate interior completion contract, revenue is recognized upon completion and handover of the shell construction to the customer.

Revenue from sales of subdivided land plots

Revenue from sales of subdivided land plots under irrevocable 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.
- The amount of revenue can be measured relatively reliably.
- The costs related to the land plot sales transaction can be determined.

- The Group has received or will certainly receive economic benefits from the land plot sales transaction.

Revenue from operating lease of assets

Revenue from operating lease of assets is recognized using the straight-line method over the lease term. Rentals received in advance for multiple 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 that are agreed by both parties, including variations in contract work, claims, incentive payments for early completion or compensation for costs incurred outside the contract price - provided that these amounts can be reliably measured and are likely to be approved.

When the outcome of a contract can be estimated reliably:

- For construction contracts that stipulate that the contractor is paid according to the planned progress: revenue and costs related to the contract are recognized in proportion to the portion of work completed as determined by the Group itself at the date of preparation of the financial statements.
- For construction contracts that stipulate that the contractor is paid according to the value of the volume 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 a construction contract cannot be estimated reliably:

- Revenue is only recognized to the extent of contract costs incurred for which reimbursement is relatively certain.
- Contract costs are only recognized as expenses when incurred.

The difference between the total accumulated revenue of the construction contract recognized and the accumulated amount billed on invoices according to the planned progress of the contract is recognized as a receivable or payable 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 in expenses in the period in which it is identified, regardless of the stage of completion of the contract.

Interest

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

Dividends and profits shared

Dividends and profits shared are recognized when the Group is entitled to receive dividends or profits from investment activities. For investments in entities registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation, the time of recognition is the record date. For investments in other entities, the time of recognition 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, while those attributable to the

period before the investment date are recorded as a decrease in the cost of the investment. Dividends received in shares are not recognized in financial income and are not recognized as an increase in the value of the investment; only the number of additional shares is tracked.

23. Revenue deductions

Revenue deductions include trade discounts 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.

Where products and goods were sold in prior periods but trade discounts and sales returns arise in a subsequent period, the Group records a decrease in revenue according to the following principles:

- If the deductions arise before the issuance of the interim consolidated financial statements: this is an adjusting event arising after the date of preparation of the interim consolidated financial statements and is recorded as a decrease in revenue in the interim consolidated financial statements of the reporting period.
- If the deductions arise after the issuance of the interim consolidated financial statements: they are recorded as a decrease in revenue of the period in which they arise.

24. Borrowing costs

Borrowing costs include interest on loans and other costs incurred directly in connection with the loans.

Borrowing costs are recognized in expenses in the period in which they are 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 (over 12 months) to be put into use for their intended purpose or to be sold, are included in the value of those assets when the enterprise is certain to obtain future economic benefits from such 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 asset have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its 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 asset for its intended use or sale are complete.

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 purpose of investment in construction or production of assets in progress, the borrowing costs eligible for capitalization are determined by applying the capitalization rate to the weighted average accumulated expenditures incurred for the investment in construction or production of such assets. The capitalization rate is calculated using the weighted average interest rate of the borrowings outstanding during the period, excluding specific borrowings for the purpose of forming a particular asset.

25. Expenses

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

When the Group recognizes revenue, it must recognize a corresponding expense related to the generation of that revenue. Corresponding expenses include the expenses of the period in which the revenue is generated and expenses of prior periods or expenses payable that relate to the revenue of that period. Where 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 transactions are presented truly and fairly.

26. Corporate income tax

The Group'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 certain articles of the Law on Corporate Income Tax, guiding 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 amount of corporate income tax payable calculated on taxable income for the period 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.

On a quarterly basis, companies in the Group determine and recognize the provisional corporate income tax payable. At the end of the financial period, companies in the Group determine the actual corporate income tax payable according to the finalization tax return and adjust the difference from the amount provisionally recognized during the year.

Deferred income tax

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

Deferred income 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 income tax assets are recognized for all deductible temporary differences when it is certain that sufficient future taxable profits will be available to utilize those temporary differences, and are also recognized for unused tax losses and tax incentives when sufficient future taxable profits are available. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owners' equity are not reflected in deferred corporate income tax expense.

The carrying amount of deferred income 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 profits will be available to recover all or part of the deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the tax rates expected to apply to the accounting period in which 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 interim consolidated statement of financial position, deferred income tax assets and deferred income tax liabilities are offset when:

- The Group has a legally enforceable right to offset current income tax assets against current income tax payable; and
- These deferred income tax assets and deferred income tax liabilities relate to corporate income tax levied by the same tax authority:
  - On the same taxable entity; or
  - The Group intends to settle current income tax payable and current income tax assets on a net basis or to recover the assets and settle the liabilities simultaneously in each future period in which significant amounts of deferred income tax liabilities or deferred income tax assets are expected to be settled or recovered.

27. 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 to be related if they are subject to common control.

In considering the relationship of related parties, the substance of the relationship is given more attention than its legal form.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Begin-ning balance
Cash	4,332,034,521	3,763,678,016
Demand bank deposits	884,114,281,446	2,145,392,618,012
Cash in transit	27,537,000	13,400,000
Cash equivalents (Bank deposits with an original term of no more than 03 months)	174,865,410,959	200,643,397,260
Total	**1,063,339,263,926**	**2,349,813,093,288**

2. Financial investments

2a. Held-to-maturity investments

	Ending balance		Begin-ning balance	
	Cost	Book value	Cost	Book value
Short-term	***565,676,606,755***	***565,676,606,755***	***339,721,691,395***	***339,721,691,395***
Deposits with an original term of more than 03 months to 12 months	557,100,000,000	557,100,000,000	339,300,000,000	339,300,000,000
Accrued interest receivable on term deposits	8,576,606,755	8,576,606,755	421,691,395	421,691,395
Total	**565,676,606,755**	**565,676,606,755**	**339,721,691,395**	**339,721,691,395**

2b. Investments in joint ventures and associates

	Ending balance			Begin-ning balance		
	Cost	Value arising after the investment date	Total	Cost	Value arising after the investment date	Total
Vietnam Singapore Industrial Park Joint Venture Co., Ltd. (i)	2,547,716,191,510	6,314,315,620,564	8,862,031,812,074	2,547,716,191,510	6,200,541,695,487	8,748,257,886,997
Setia – Becamex Joint Stock Company (ii)	178,151,496,663	137,422,452,651	315,573,949,314	178,151,496,663	175,887,517,461	354,039,014,124
Savi Pharmaceutical Joint Stock Company (iii)	55,873,557,078	269,903,142,113	325,776,699,191	55,873,557,078	226,281,731,540	282,155,288,618
Vietnam Technology & Telecommunication Joint Stock Company (iv)	148,040,227,697	94,763,821,864	242,804,049,561	148,040,227,697	92,222,779,173	240,263,006,870
Becamex Tokyu Co., Ltd. (v)	2,932,020,037,837	310,344,141,271	3,242,364,179,108	2,932,020,037,837	207,503,469,081	3,139,523,506,918
Eastern Educational Development Joint Stock Company (vi)	101,305,497,883	245,215,871,441	346,521,369,324	101,305,497,883	221,693,433,576	322,998,931,459
Binh Duong Rubber Joint Stock Company (vii)	84,500,000,000	(46,328,845,648)	38,171,154,352	84,500,000,000	(43,926,568,687)	40,573,431,313
BW Industrial Development Joint Stock Company (viii)	4,132,435,370,000	172,478,070,861)	3,959,957,299,139	4,132,435,370,000	(382,379,905,501)	3,750,055,464,499
Becamex – Binh Phuoc Infrastructure Development Joint Stock Company (ix)	1,079,350,000,000	340,159,873,571	1,419,509,873,571	1,079,350,000,000	315,381,222,400	1,394,731,222,400
Becamex Binh Dinh Joint Stock Company (x)	516,000,000,000	91,336,103,516	607,336,103,516	316,000,000,000	85,893,189,458	401,893,189,458
Vietnam - Singapore Smart Energy Solutions Joint Stock Company (xi)	130,059,720,000	(97,488,022,822)	32,571,697,178	130,059,720,000	(97,771,604,394)	32,288,115,606

	Ending balance			Begin-ning balance		
	Cost	**Value arising after the investment date**	**Total**	**Cost**	**Value arising after the investment date**	**Total**
East Saigon Investment and Industrial Development Joint Stock Company (xii)	30,000,000,000	(3,816,620,758)	26,183,379,242	30,000,000,000	(2,314,445,816)	27,685,554,184
Becamex Infrastructure Development Joint Stock Company (xiii)	2,657,611,851,600	1,135,637,599,231	3,793,249,450,831	2,657,611,851,600	1,146,180,115,400	3,803,791,967,000
Becamex – VSIP Power Investment and Development Joint Stock Company (xiv)	248,900,000,000	(19,948,169,671)	228,951,830,329	248,900,000,000	(12,097,025,138)	236,802,974,862
VSIP Can Tho Joint Stock Company (xv)	223,076,100,000	56,673,978,957	279,750,078,957	223,076,100,000	60,816,039,230	283,892,139,230
Ho Chi Minh City - Thu Dau Mot- Chon Thanh Expressway Joint Stock Company (xvi)	49,000,000,000	-	49,000,000,000	49,000,000,000	-	49,000,000,000
Binh Duong Trade and Development Joint Stock Company (xvii)	424,903,500,000	270,987,703,659	695,891,203,659	424,903,500,000	340,754,712,254	765,658,212,254
Binh Duong Construction & Civil Engineering Joint Stock Company (xviii)	111,940,257,600	91,877,161,754	203,817,419,354	111,940,257,600	99,213,583,832	211,153,841,432
Ho Chi Minh City Ring Road 4 Joint Stock Company (xix)	49,000,000,000	-	49,000,000,000	49,000,000,000	-	49,000,000,000
Total	**15,699,883,807,868**	**9,018,577,740,832**	**24,718,461,548,700**	**15,499,883,807,868**	**8,633,879,939,356**	**24,133,763,747,224**

(i) According to the Enterprise Registration Certificate No. 3700230075, 12th amendment dated May 25, 2026, issued by the Department of Finance of Ho Chi Minh City, the Group owns a capital contribution of VND 2,047,413,463,769 in Vietnam Singapore Industrial Park Joint Venture Co., Ltd., equivalent to 49% of the charter capital. The Corporation's original investment of VND 461,013,591,047 was revalued under the Decision approving the enterprise value for the equitization of the Corporation at VND 1,295,442,007,510. Vietnam Singapore Industrial Park Joint Venture Co., Ltd. distributed profits to increase its charter capital (the Group's share being 49%, equivalent to VND 196,473,732,000). The Group made additional investments in Vietnam Singapore Industrial Park Joint Venture Co., Ltd. of VND 1,252,274,184,000. As at the end of the accounting period, the Group's investment value is VND 2,547,716,191,510, equivalent to 49% of the charter capital.

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

(iii) According to the Enterprise Registration Certificate No. 0303923529, 12th amendment dated December 25, 2025, issued by the Department of Finance of Ho Chi Minh City, the Group invested in 5,629,900 shares of Savi Pharmaceutical Joint Stock Company, equivalent to 35.19% of the charter capital. This investment was revalued under the Decision approving the enterprise value for the equitization of the Corporation at VND 55,873,557,078.

(iv) According to the Enterprise Registration Certificate No. 3700861497, 11th amendment dated August 4, 2025, issued by the Department of Finance of Ho Chi Minh City, the Group invested in 17,844,600 shares of Vietnam Technology & Telecommunication Joint Stock Company, equivalent to 48.59% of the charter capital. This investment was revalued under the Decision approving the enterprise value for the equitization of the Corporation at VND 148,040,227,697.

(v) According to the Enterprise Registration Certificate No. 3702013478, 9th amendment dated August 19, 2025, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 3,010,000,000,000 in Becamex Tokyu Co., Ltd., equivalent to 35% of the charter capital. This investment was revalued under the Decision approving the enterprise value for the equitization of the Corporation at VND 2,932,020,037,837.

(vi) According to the Enterprise Registration Certificate No. 3701972175, 3rd amendment dated January 6, 2026, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 91,500,000,000 in Eastern Educational Development Joint Stock Company, equivalent to 50% of the charter capital. This investment was revalued under the Decision approving the enterprise value for the equitization of the Corporation at VND 101,305,497,883. Eastern Educational Development Joint Stock Company issued shares to pay dividends at a rate of 100%. As at the end of the accounting period, the Group holds 18,300,000 shares, equivalent to 50% of the charter capital.

(vii) According to the Enterprise Registration Certificate No. 3700248731, 6th amendment dated November 8, 2022, issued by the Department of Planning and Investment of Binh Duong Province (now the Department of Finance of Ho Chi Minh City), the Group invested VND 84,500,000,000 in Binh Duong Rubber Joint Stock Company, equivalent to 46.94% of the charter capital.

(viii) According to the Enterprise Registration Certificate No. 3702637282, 11th amendment dated March 12, 2026, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 4,132,435,370,000 in BW Industrial Development Joint Stock Company, equivalent to 23.91% of the charter capital.

(ix) According to the Enterprise Registration Certificate No. 3800405138, 13th amendment dated January 27, 2026, issued by the Department of Finance of Dong Nai Province (now the Department of Finance of Dong Nai City), the Group invested VND 1,079,350,000,000 in Becamex - Binh Phuoc Infrastructure Development Joint Stock Company, equivalent to 40% of the charter capital.

(x) According to the Enterprise Registration Certificate No. 4101505893, 5th amendment dated July 28, 2026, issued by the Department of Finance of Gia Lai Province, the Group invested VND 516,000,000,000 in Becamex Binh Dinh Joint Stock Company, equivalent to 40% of the charter capital. As at the end of the accounting period, the Group has invested VND 516,000,000,000, equivalent to 40% of the charter capital (beginning balance: VND 316,000,000,000, equivalent to 40% of the charter capital).

(xi) According to the Enterprise Registration Certificate No. 3702880833, 7th amendment dated July 25, 2025, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 130,059,720,000 in Vietnam - Singapore Smart Energy Solutions Joint Stock Company, equivalent to 36% of the charter capital.

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

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

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

(xv) According to the Enterprise Registration Certificate No. 1801735946, 4th amendment dated February 21, 2025, issued by the Department of Planning and Investment of Can Tho City (now the Department of Finance of Can Tho City), the Group invested an amount of VND 223,076,100,000 in VSIP Can Tho Joint Stock Company, equivalent to 40% of the charter capital.

(xvi) According to the Enterprise Registration Certificate No. 3703287760, 2nd amendment dated July 31, 2025, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 49,000,000,000 in Ho Chi Minh City – Thu Dau Mot – Chon Thanh Expressway Joint Stock Company, equivalent to 49% of the charter capital.

(xvii) According to the Enterprise Registration Certificate No. 3700413826, 26th amendment dated May 13, 2026, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 607,005,000,000 in Binh Duong Trade and Development Joint Stock Company, equivalent to 47.71% of the charter capital. This investment was revalued under the Decision approving the enterprise value for the equitization of the Corporation at VND 424,903,500,000.

(xviii) According to the Enterprise Registration Certificate No. 3700408992, 16th amendment dated July 6, 2026, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 155,472,580,000 in Binh Duong Construction & Civil Engineering Joint Stock Company,

equivalent to 44.42% of the charter capital. This investment was revalued under the Decision approving the enterprise value for the equitization of the Corporation at VND 111,940,257,600. The Group received stock dividends of 3,109,451 shares. As at the end of the accounting period, the Group holds 18,656,709 shares, equivalent to 44.42% of the charter capital (beginning balance: 15,547,258 shares, equivalent to 44.42% of the charter capital).

(xix) According to the Enterprise Registration Certificate No. 3703341136, 1st amendment dated August 31, 2025, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 49,000,000,000 in Ho Chi Minh City Ring Road 4 Joint Stock Company, equivalent to 49% of the charter capital.

Fair value
The Group has not determined the fair value of the investments because there is no specific guidance on the determination of fair value.

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

2c. Investments in other entities

	Ending balance	Begin-ning balance
Binh Duong Water – Environment Corporation – Joint Stock Company (xx)	375,000,000,000	375,000,000,000
Vietnam – Singapore Industrial Park and Township Development Joint Stock Company (xxi)	217,369,220,800	217,369,220,800
Ho Chi Minh City Venture Investment Fund Joint Stock Company (xxii)	50,000,000,000	-
Total	**642,369,220,800**	**592,369,220,800**

(xx) According to the Enterprise Registration Certificate No. 3700145694, 21st amendment dated July 18, 2025, issued by the Department of Finance of Ho Chi Minh City, the Group invested VND 375,000,000,000 in Binh Duong Water – Environment Corporation – Joint Stock Company, equivalent to 19.44% of the charter capital. The Group received stock dividends of 5,250,000 shares. As at the end of the accounting period, the Group holds 42,750,000 shares, equivalent to 19.44% of the charter capital.

(xxi) According to the Enterprise Registration Certificate No. 0102528053, 6th amendment dated July 22, 2025, issued by the Department of Finance of Bac Ninh Province, the Group invested VND 52,025,280,000 in Vietnam Singapore Industrial Park and Township Development Joint Stock Company, equivalent to 8% of the charter capital. This investment was revalued under the Decision approving the enterprise value for the equitization of the Corporation at VND 217,369,220,800.

(xxii) According to the Enterprise Registration Certificate No. 0319497548, initially registered on April 10, 2026, issued by the Department of Finance of Ho Chi Minh City, the Group invested an amount of VND 50,000,000,000 in Ho Chi Minh City Venture Investment Fund Joint Stock Company, equivalent to 10% of the charter capital.

3. Trade receivables

3a. Short-term trade receivables

	Ending balance	Begin-ning balance
Receivables from related parties	***3,762,924,109,435***	***2,290,592,642,963***
Becamex Infrastructure Development Joint Stock Company	1,356,951,359,600	3,911,225,000

	Ending balance	Begin-ning balance
Becamex Hospitality One Member Company Limited	515,270,000	954,833,359
WTC Binh Duong One Member Company Limited	-	3,284,466
Binh Duong Trade and Development Joint Stock Company	468,207,198,093	486,413,210,738
Binh Duong Construction & Civil Engineering Joint Stock Company	949,350,012,991	752,912,672,236
Vietnam Singapore Industrial Park Joint Venture Co., Ltd.	3,056,513,840	1,488,003,340
BW Industrial Development Bau Bang One Member Limited Liability Company – Project 3	39,467,628,463	39,467,628,463
BW Industrial Development Bau Bang – BB04 Limited Liability Company	25,909,808,964	25,909,808,964
Becamex Tokyu Co., Ltd.	43,306,574	41,813,152
Becamex Tokyu Bus Co., Ltd.	36,367,183	11,589,367,792
Vietnam Technology & Telecom-munication Joint Stock Company	43,965,843	69,754,839
Becamex - Binh Phuoc Infrastructure Development Joint Stock Company	69,175,162,340	105,529,762,340
Becamex Binh Dinh Joint Stock Company	4,371,962,080	16,512,654,683
East Saigon Investment and Industrial Development Joint Stock Company	845,776,550,000	845,776,550,000
Becamex – VSIP Power Investment and Development Joint Stock Company	8,279,249	-
Vietnam – Singapore Smart Energy Solutions Joint Stock Company	6,611,862	6,357,093
Sao Hoa Toan Quoc Joint Stock Company	-	1,653,977
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	4,112,353	4,062,521
Receivables from other customers	***2,023,401,100,621***	***2,110,909,429,733***
Binh Duong Investment and Trade Joint Stock Company	687,494,129,000	689,894,129,000
ACC Binh Duong Investment and Construction Joint Stock Company	215,889,865,729	215,871,289,042
Other customers	1,120,017,105,892	1,205,144,011,691
Total	**5,786,325,210,056**	**4,401,502,072,696**

4. Short-term prepayments to suppliers

	Ending balance	Begin-ning balance
Prepayments to related parties	***368,575,553,667***	***652,330,902,030***
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
Binh Duong Rubber Joint Stock Company	155,000,000,000	155,000,000,000
Prepayments to other suppliers	***91,151,638,539***	***82,976,567,727***
Total	**459,727,192,206**	**735,307,469,757**

5. Other receivables

5a. Other short-term receivables

	Ending balance		Begin-ning balance	
	Value	Allow-ance	Value	Allow-ance
Receivables from related parties	***1,500,041,373,211***	**-**	***1,289,942,586,454***	**-**
Binh Duong Rubber Joint Stock Company – Dividends receivable	5,915,000,000	-	5,915,000,000	-
Binh Duong Rubber Joint Stock Company - Interest on late dividend payments	3,064,134,303	-	2,682,863,262	-
Vietnam Singapore Industrial Park Joint Venture Co., Ltd. - Dividends receivable	588,000,000,000	-	470,400,000,000	-
Becamex Infrastructure Development Joint Stock Company - Dividends receivable	418,677,646,000	-	262,029,793,000	-
Becamex Infrastructure Development Joint Stock Company – Interest on late dividend payments	147,945,103,641	-	131,055,099,900	-
Becamex Infrastructure Development Joint Stock Company - Receivables for amounts collected on behalf from customers	48,537,971,079	-	48,533,971,079	-
Setia Becamex Joint Stock Company - Dividends receivable	81,351,474,026	-	54,951,474,026	-
Becamex Binh Dinh Joint Stock Company - Dividends receivable	23,700,000,000	-	-	-
Becamex Binh Dinh Joint Stock Company - Receivables from capital contributions for project investment	-	-	200,000,000,000	-
Binh Duong Trade and Development Joint Stock Company - Dividends receivable	48,560,400,000	-	-	-
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 - Receivables from capital contributions for project investment	60,000,000,000	-	60,000,000,000	-
Receivables from other organizations and individuals	***209,159,761,957***	**-**	***211,957,818,192***	**-**
Health insurance, social insurance, trade union fees, unemployment insurance	1,196,375,427	-	1,229,038,561	-
Binh Duong Province Land Fund Development Center - Advances for project compensation	22,582,028,561	-	7,961,391,961	-
Advances to employees	18,714,702,500	-	21,773,451,917	-

	Ending balance		Begin-ning balance	
	Value	Allow-ance	Value	Allow-ance
Provisional value added tax paid on advances from real estate business	53,848,381,417	-	69,774,332,649	-
Provisional corporate income tax paid on advances from real estate business	5,706,054,522	-	7,192,534,403	-
Short-term deposits, mortgages and collaterals	212,525,000	-	172,525,000	-
Accrued interest receivable	4,031,973,973	-	9,926,662,741	-
Other short-term receivables	102,867,720,557	-	93,927,880,960	-
Total	**1,709,201,135,168**	**-**	**1,501,900,404,646**	**-**

5b. Other long-term receivables

Long-term deposit at HOORAY Software Company Limited – Not a related party.

6. Allowance for short-term receivables

Movements in the allowance for doubtful debts are as follows:

	Current period	Previous period
Begin-ning balance	72,339,298,261	128,915,258,367
Reversal/ write-off of doubtful debts	(1,563,983,936)	-
Decrease due to changes in ownership interest	-	(61,471,601,107)
Ending balance	**70,775,314,325**	**67,443,657,260**

7. Inventories

	Ending balance		Begin-ning balance	
	Cost	Allow-ance	Cost	Allow-ance
Raw materials and supplies	49,478,736,806	-	61,398,883,317	-
Work in progress (*)	21,317,821,908,490	-	19,889,407,085,737	-
Finished goods	86,019,230	-	108,416,200,335	-
Merchandise	2,129,283,942,263	-	2,127,614,657,200	-
Total	**23,496,670,606,789**	**-**	**22,186,836,826,589**	**-**

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

8. Deferred expenses

8a. Short-term *deferred expenses*

	Ending balance	Begin-ning balance
Tools and equipment	5,054,683,467	3,724,287,430
Insurance expenses	5,359,903,851	2,697,095,747
Staff 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
Other short-term deferred expenses	87,763,303,614	12,464,196,598
Total	**99,211,190,932**	**24,569,271,652**

8b. Long-term *deferred expenses*

	Ending balance	Begin-ning balance
Tools and equipment	2,378,640,847	4,305,076,246
Brand value	2,020,375,476	3,156,836,661
Value of goodwill	42,450,719,546	66,329,249,303
Other long-term deferred expenses	16,183,724,395	2,920,624,086
Total	**63,033,460,264**	**76,711,786,296**

9. Other current assets

Demand deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch blocked to secure loans.

10. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Office equipment and tools	Other tangible fixed assets	Total
Historical cost						
Begin-ning balance	**831,158,966,063**	**662,703,098,969**	**676,712,698,407**	**162,066,137,519**	**25,366,376,970**	**2,358,007,277,928**
Acquisition during the period	-	4,700,863,268	885,454,545	21,643,286,601	-	27,229,604,414
Completed capital construction	-	-	4,741,227,273	-	-	4,741,227,273
Liquidation, disposal	-	-	(458,795,000)	-	-	(458,795,000)
Ending balance	**831,158,966,063**	**667,403,962,237**	**681,880,585,225**	**183,709,424,120**	**25,366,376,970**	**2,389,519,314,615**
Accumulated depreciation						
Begin-ning balance	**451,471,657,270**	**427,780,838,353**	**602,038,347,557**	**134,868,284,768**	**15,944,656,106**	**1,632,103,784,054**
Depreciation during the period	14,493,204,932	28,046,760,952	22,721,654,299	11,466,193,672	379,107,760	77,106,921,615
Liquidation, disposal	-	-	(458,795,000)	-	-	(458,795,000)
Ending balance	**465,964,862,202**	**455,827,599,305**	**624,301,206,856**	**146,334,478,440**	**16,323,763,866**	**1,708,751,910,669**
Net book value						
Begin-ning balance	**379,687,308,793**	**234,922,260,616**	**74,674,350,850**	**27,197,852,751**	**9,421,720,864**	**725,903,493,874**
Ending balance	**365,194,103,861**	**211,576,362,932**	**57,579,378,369**	**37,374,945,680**	**9,042,613,104**	**680,767,403,946**

11. Intangible fixed assets

	Land use rights	Computer software	Other intangible fixed assets	Total
Historical cost				
Begin-ning balance	**45,991,434,027**	**146,653,439,922**	**415,364,130**	**193,060,238,079**
Increase during the period	-	1,082,103,950	-	1,082,103,950
Decrease during the period	-	(170,100,000)	-	(170,100,000)
Ending balance	**45,991,434,027**	**147,565,443,872**	**415,364,130**	**193,972,242,029**
Accumulated amortization				
Begin-ning balance	**8,837,359,655**	**118,358,823,337**	**415,364,130**	**127,611,547,122**
Depreciation during the period	922,794,372	13,430,816,305	-	14,353,610,677
Decrease during the period	-	-	-	-
Ending balance	**9,760,154,027**	**131,789,639,642**	**415,364,130**	**141,965,157,799**
Net book value				
Begin-ning balance	**37,154,074,372**	**28,294,616,585**	**-**	**65,448,690,957**
Ending balance	**36,231,280,000**	**15,775,804,230**	**-**	**52,007,084,230**

12. Investment properties

	Historical cost	Accumulated depreciation	Net book value
Begin-ning balance	2,922,013,182,108	356,024,532,377	2,565,988,649,731
Depreciation during the period		64,651,348,476	
Ending balance	**2,922,013,182,108**	**420,675,880,853**	**2.501.337.301.255**

List of investment properties 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 properties	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**

13. Long-term work in progress

	Ending balance		Begin-ning balance	
	Cost	Recoverable value	Cost	Recoverable Value
Hoa Loi Project	-	-	184,294,383,000	184,294,383,000
Total	**-**	**-**	**184,294,383,000**	**184,294,383,000**

14. Construction in progress

	Begin-ning balance	Costs incurred during the period	Transfer to fixed assets/ Other decreases	Ending balance
Acquisition of fixed assets	10,008,816,659	6,090,575,421	(8,656,668,940)	7,442,723,140
Construction in progress	832,856,202,094	83,465,000	(18,190,172,925)	814,749,494,169
Total	**842,865,018,753**	**6,174,040,421**	**(26,846,841,865)**	**822,192,217,309**

15. Deferred income tax assets

Deferred income tax assets relate to deductible temporary differences. Details of movements during the period are as follows:

	Current period	Previous period
Begin-ning balance	333,628,733,339	258,825,744,370
Recognized during the period	173,948,849,571	39,004,117,310
Decrease during the period, decrease due to changes in ownership interest	-	(1,990,660,367)
Ending balance	**507,577,582,910**	**295,839,201,313**

The corporate income tax rate used to determine the value of deferred income tax assets is 20%.

16. Trade payables

16a. Short-term trade payables

	Ending balance	Begin-ning balance
Payables to related parties	***112,103,183,101***	***40,720,421,754***
Vietnam Technology & Telecom-munication Joint Stock Company	77,587,510,684	2,610,510,955
Becamex Infrastructure Development Joint Stock Company	26,938,145,822	23,803,282,582
IJC Construction One Member Company Limited	82,205,000	289,388,956
Becamex Hospitality One Member Company Limited	2,130,763,195	2,034,117,218
Setia – Becamex Joint Stock Company	324,500,000	324,500,000
WTC Binh Duong One Member Company Limited	1,472,494,400	-
Becamex Tokyu Bus Co., Ltd.	3,567,564,000	11,541,792,000
Becamex – VSIP Power Investment and Development Joint Stock Company	-	116,830,043
Payables to other suppliers	***211,008,151,810***	***279,842,057,895***

	Ending balance	Begin-ning balance
Duong Nhat Investment Construction and Environmental Technology Co., Ltd.	19,188,565,137	38,215,586,987
Other suppliers	191,819,586,673	241,626,470,908
Total	**323,111,334,911**	**320,562,479,649**

16b. Long-term trade payables

Payables to Becamex Infrastructure Development Joint Stock Company – Related party.

16c. Overdue payables

The Group has no overdue trade payables that have not been settled.

17. Short-term advances from customers

	Ending balance	Begin-ning balance
Advances from related parties	***407,871,010,000***	***407,876,010,000***
Vietnam Singapore Industrial Park Joint Venture Co., Ltd.	-	5,000,000
Setia Becamex Joint Stock Company	407,871,010,000	407,871,010,000
Advances from other customers	***297,640,629,885***	***448,171,240,186***
Hong Quang Construction Design Consultant Company Limited	-	62,350,311,830
Other customers	297,640,629,885	385,820,928,356
Total	**705,511,639,885**	**856,047,250,186**

18. Dividends and profits payable

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

19. Taxes and amounts payable to the State

	Begin-ning balance		Movements during the period			Ending balance	
	Payable	Receivable	Amount payable	Amount actually paid	Other decreases	Payable	Receivable
VAT on domestic sales	97,457,258,341	51,849,295	204,887,005,759	171,282,807,333		131,009,607,472	-
Corporate income tax	169,844,508,047	2,002,383,890	81,750,567,188	209,100,463,038	(1,628,688,322)	38,863,539,985	-
Personal income tax	8,942,271,471	45,184,516	47,132,177,902	43,205,394,209		12,870,556,611	46,685,963
Natural resource tax	-	-	1,176,980,280	1,176,980,280		-	-
Land and housing tax	-	1,938,284,501	13646997498	13646997498		-	1,938,284,501
Other taxes	316,091,463	-	1,076,837,299	1,392,928,762		-	-
Fees, charges and other payables	-	-	1,086,585,280,000	1,086,585,280,000		-	-
- Of which: Profits remitted to the State budget			*1,086,585,280,000*	*1,086,585,280,000*			
Total	**276,560,129,322**	**4,037,702,202**	**1,436,255,845,926**	**1,526,390,851,120**	**(1,628,688,322)**	**182,743,704,068**	**1,984,970,464**

20. Payables to employees

Salaries payable.

21. Short-term accrued expenses

	Ending balance	Begin-ning balance
Interest expenses	331.700.769.151	244,230,270,720
Provisional accrued cost of sales for real estate projects sold	8.943.724.887.597	8,818,835,478,020
Other short-term accrued expenses	37.257.105.739	39,355,190,879
Total	**9.312.682.762.487**	**9,102,420,939,619**

22. Unearned revenue

22a. Short-term unearned revenue

	Ending balance	Begin-ning balance
Service revenue	12,000,000	-
Total	**12,000,000**	**-**

22b. Long-term unearned revenue

	Ending balance	Begin-ning balance
Land rentals received in advance at Industrial Parks	227,564,444,317	35,872,114,654
Intra-group profits from real estate transfers pending reversal	2,232,444,125,420	1,362,699,877,567
Total	**2,460,008,569,737**	**1,398,571,992,221**

23. Other payables

23a. Other short-term payables

	Ending balance	Begin-ning balance
Payables to related parties	***32,108,485,285***	***360,455,424,920***
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 shared interest from business cooperation	27,652,555,042	27,652,555,042
Binh Duong Construction & Civil Engineering Joint Stock Company – Construction payments for the 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
Sao Hoa Toan Quoc Joint Stock Company - Short-term deposits received	-	272,350,000

	Ending balance	Begin-ning balance
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	117,470,430	117,470,430
Binh Duong Trade and Development Joint Stock Company – Short-term deposits received	90,000,000	90,000,000
WTC Binh Duong One Member Company Limited - Short-term deposits received	-	50,000,000
Becamex - VSIP Power Investment and Development Joint Stock Company - Short-term deposits received	277,992,000	-
Payables to other organizations and individuals	***106,149,255,517***	***105,600,628,452***
Trade union fees, social insurance, health insurance, unemployment insurance	13,684,145,030	12,777,226,906
Short-term deposits and collaterals received	28,390,085,539	27,263,558,806
Other short-term payables	64,075,024,948	65,559,842,740
Total	**138,257,740,802**	**466,056,053,372**

23b. Other long-term payables

	Ending balance	Begin-ning 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
Becamex Infrastructure Development Joint Stock Company - Long-term deposits received	210,100,000	210,100,000
Binh Duong Construction & Civil Engineering Joint Stock Company - Long-term deposits received	1,376,856,000	-
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	***5,639,305,200***	***5,486,504,864***
Long-term deposits and collaterals received	5,639,305,200	4,563,740,000
Other long-term payables	-	922,764,864
Total	**479,691,548,254**	**478,333,791,918**

24. Borrowings and finance lease liabilities

24a. Short-term borrowings

	Ending balance	Begin-ning balance
Short-term borrowings from banks	***3,486,668,296,533***	***3,713,491,320,038***
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Duong Branch	2,600,668,296,533	2,011,435,755,058
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	886,000,000,000	1,702,055,564,980

	Ending balance	Begin-ning balance
Short-term borrowings from individuals	***151,591,000,000***	***206,901,000,000***
Current portion of long-term borrowings	***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
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch	171,000,000,000	-
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
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch	300,000,000,000	400,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	280,000,000,000	280,000,000,000
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		
- *Face value of bonds*	-	*2,000,000,000,000*
- *Bond issuance costs*	-	*(2,273,972,602)*
MB Securities Joint Stock Company		
- *Face value of bonds*	*800,000,000,000*	-
- *Bond issuance costs*	*(5,715,652,970)*	-
Navibank Securities Joint Stock Company		
- *Face value of bonds*	-	*2,500,000,000,000*
- *Bond issuance costs*	-	*(8,801,369,863)*
Total	**5,586,838,133,426**	**9,672,434,647,493**

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

24b. Long-term borrowings

	Ending balance	Begin-ning balance
Long-term borrowings from banks	***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
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch	851,586,839,960	-
Vietnam International Commercial Joint Stock Bank	378,657,976,365	486,845,969,607
Vietnam Prosperity Joint Stock Commercial Bank	5,200,000,000,000	840,000,000,000
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch	600,000,000,000	800,000,000,000
Vietnam Technological and Commercial Joint Stock Bank	536,550,000,000	536,550,000,000
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***

	Ending balance	Begin-ning balance
SmartInvest Securities Joint Stock Company		
- *Face value of bonds*	*2,000,000,000,000*	*2,000,000,000,000*
- *Bond issuance costs*	*(17,568,493,150)*	*(25,068,493,150)*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Ky Khoi Nghia Branch		
- *Face value of bonds*	*406,000,000,000*	*406,000,000,000*
- *Bond issuance costs*	*(5,053,309,588)*	*(5,784,109,588)*
EuroCapital Securities Joint Stock Company		
- *Face value of bonds*	*1,300,000,000,000*	*1,300,000,000,000*
- *Bond issuance costs*	*(15,673,287,671)*	*(20,923,287,671)*
MB Securities Joint Stock Company		
- *Face value of bonds*	-	*800,000,000,000*
- *Bond issuance costs*	-	*(10,915,652,969)*
Shinhan Securities Vietnam Company Limited		
- *Face 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		
- *Face 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		
- *Face 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		
- *Face 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		
- *Face 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		
- *Face 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		
- *Face 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		
- *Face value of bonds*	*660,000,000,000*	*660,000,000,000*
- *Bond issuance costs*	*(9,273,150,685)*	*(12,573,150,685)*
LPBANK Securities Company Limited		
- *Face value of bonds*	*900,000,000,000*	*900,000,000,000*
- *Bond issuance costs*	*(13,105,479,452)*	*(17,605,479,452)*
SSI Securities Corporation		
- *Face 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		

	Ending balance	Begin-ning balance
- *Face value of bonds*	*710,000,000,000*	-
- *Bond issuance costs*	*(13,759,086,758)*	-
Total	**20,672,600,047,836**	**14,275,455,749,523**

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

25. Bonus and welfare fund

	Begin-ning balance	Appropriation/ Other increases during the period	Disbursement during the period	Ending balance
Bonus and welfare fund	316,313,482,015	137,268,448,335	(158,402,860,251)	295,179,070,099
Management and Executive Bonus Fund		2,631,423,000	(1,275,000,000)	1,356,423,000
Total	**316,313,482,015**	**139,899,871,335**	**(159,677,860,251)**	**296,535,493,099**

26. 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
Begin-ning balance	220,196,020,310	34,756,871,617
Ending balance	**220,196,020,310**	**34,756,871,617**

27. Owners' equity

27a. Reconciliation of movements in owners' equity

Information on movements in owners' equity

	Owners' contributed capital	Share premiums and other capital	Differences on asset revaluation	Investment and development fund	Undistributed profit after tax	Non-controlling interests	Total
Balance at the beginning of the year	**10,350,000,000,000**	**14,436,177,034**	**(185,236,096,384)**	**3,001,507,755,337**	**9,760,133,320,727**	**596,495,225,224**	**23,537,336,381,938**
Profit for the current period					855,434,408,500	31,006,348,849	886,440,757,349
Appropriation to funds in the current period				649,864,731,352	(834,555,797,711)	(9,764,825,336)	(194,455,891,695)
Dividends and profits distributed in the current period					(1,138,500,000,000)	(2,000,000,000)	(1,140,500,000,000)
Decrease in investments in associates due to appropriation to the bonus fund					(75,212,871,118)		(75,212,871,118)
Balance at the end of the period	**10,350,000,000,000**	**14,436,177,034**	**(185,236,096,384)**	**3,651,372,486,689**	**8,567,299,060,398**	**615,736,748,737**	**23,013,608,376,474**

27b. Non-controlling interests

Non-controlling interests represent the portion of interests of non-controlling shareholders in the net assets of subsidiaries.

27c. Shares

	Ending balance	Begin-ning balance
Number of shares registered for issuance	1,035,000,000	1,035,000,000
Number of shares sold	1,035,000,000	1,035,000,000
• *Common shares*	*1,035,000,000*	*1,035,000,000*
• *Preferred shares*	-	-
Number of shares repurchased	-	-
• *Common shares*	-	-
• *Preferred shares*	-	-
Number of outstanding shares	1,035,000,000	1,035,000,000
• *Common shares*	*1,035,000,000*	*1,035,000,000*
• *Preferred shares*	-	-

Par value of outstanding shares: VND 10,000.

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

1. Revenue from sales of goods and provision of services

	Current period	Previous period
Construction revenue	-	732,289,176
Revenue from real estate business	578,341,419,643	461,397,402,621
Revenue from sales of goods and provision of services	351,659,620,371	335,848,161,287
Revenue from other activities	21,311,348,125	30,758,989,364
Total	**951,312,388,139**	**828,736,842,448**

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 construction works	-	732,289,176
Cost of real estate business	199,981,791,933	142,754,252,773
Cost of services rendered and goods sold	183,755,927,717	171,744,359,285
Cost of other activities	14,401,359,627	3,246,310,219
Total	**398,139,079,277**	**318,477,211,453**

4. Financial income

	Current period	Previous period
Interest on term deposits	11,589,172,926	3,331,972,615
Interest on demand deposits	1,697,245,705	991,104,417

	Current period	Previous period
Interest on late dividend payments	5,820,356,337	5,691,869,393
Other financial income	207,033	-
Total	**19,106,982,001**	**10,014,946,425**

5. Financial expenses

	Current period	Previous period
Interest expenses on borrowings and bond issuance	373,481,313,616	307,652,888,122
Bank commitment fees on loan drawdowns		800,000,000
Other financial expenses	2,727,124	36,496,700
Total	**373,484,040,740**	**308,489,384,822**

6. Selling expenses

	Current period	Previous period
Employee expenses	88,155,164,199	89,782,690,573
Tools and supplies expenses	10,135,276,195	956,589,185
Depreciation of fixed assets	7,866,526,064	19,383,372,407
Advertising and investment promotion expenses	15,129,452,335	8,593,209,316
Other expenses	94,534,660,946	85,661,982,323
Total	**215,821,079,739**	**204,377,843,804**

7. General and administration expenses

	Current period	Previous period
Employee expenses	67,908,165,486	66,369,952,728
Management materials expenses	117,371,030	25,285,117
Office supplies expenses	2,291,345,123	2,319,541,505
Depreciation of fixed assets	20,588,867,867	19,294,844,601
Taxes, fees and charges	14,835,057,080	12,158,847,932
Other expenses	40,532,223,909	28,790,358,052
Total	**146,273,030,495**	**128,958,829,935**

8. Share of profit or loss in joint ventures and associates

	Current period	Previous period
Share of profit or loss in joint ventures and associates	**706,785,684,808**	**529,811,381,614**

9. Other income

	Current period	Previous period
Late payment penalty interest	7,578,793,811	-
Other income	1,661,244,553	9,836,600,543
Total	**9,240,038,364**	**9,836,600,543**

10. Other expenses

	Current period	Previous period
Donations to people in storm-affected areas		5,000,000,000
Sponsorship expenses	239,743,000	19,601,360,587

	Current period	Previous period
Administrative penalties	404,876,143	1,175,752,080
Other expenses	158,105,583	1,011,579,672
Total	**802,724,726**	**26,788,692,339**

11. Production and business costs by element

	Current period	Previous period
Raw materials and supplies expenses	88,705,453,798	69,946,769,670
Labor costs	216,307,110,506	223,706,326,099
Depreciation of fixed assets	51,717,674,098	52,254,087,437
Outsourced service expenses	749,424,253,777	1,022,229,173,228
Other expenses	169,904,955,237	99,702,632,906
Total	**1,276,059,447,416**	**1,467,838,989,340**

VII. OTHER INFORMATION

1. Transactions and balances with related parties

Related parties of the Group include: key management members, individuals related to key management members and other related parties.

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

Key management members 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 members are close members of the families of key management members.

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

The Group has no sales of goods and provision of services or other transactions with key management members and individuals related to key management members.

Receivables and payables with key management members and individuals related to key management members

The Group has no receivables or payables with key management members and individuals related to key management members.

Income of key management members

The income of key management members consists solely of salaries and bonuses, with a total amount during 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 Group include:

Other related parties	Relationship
Vietnam Singapore Industrial Park Joint Venture Co., Ltd.	Associate
Setia – Becamex Joint Stock Company	Associate
BW Industrial Development Joint Stock Company	Associate
Savi Pharmaceutical Joint Stock Company	Associate
Vietnam Technology & Telecom-munication Joint Stock Company	Associate
Becamex Tokyu Co., Ltd.	Associate
Becamex - Binh Phuoc Infrastructure Development Joint Stock Company	Associate

Other related parties	Relationship
Binh Duong Rubber Joint Stock Company	Associate
Becamex Binh Dinh Joint Stock Company	Associate
Eastern Educational Development Joint Stock Company	Associate
Vietnam – Singapore Smart Energy Solutions Joint Stock Company	Associate
Becamex Infrastructure Development Joint Stock Company	Associate
East Saigon Investment and Industrial Development Joint Stock Company	Associate
Becamex – VSIP Power Investment and Development Joint Stock Company	Associate
VSIP Can Tho Joint Stock Company	Associate
Binh Duong Trade and Development Joint Stock Company	Associate
Binh Duong Construction & Civil Engineering Joint Stock Company	Associate
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	Associate
Ho Chi Minh City Ring Road 4 Joint Stock Company	Associate
Ha Tien Kien Giang – Becamex Cement Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company
Becamex Construction Material Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company
Binh Duong Plastic Production Trading One Member Company Limited	Subsidiary of Binh Duong Construction & Civil Engineering Joint Stock Company
IJC Construction One Member Company Limited (formerly Becamex Trade One Member Company Limited)	Subsidiary of Becamex Infrastructure Development Joint Stock Company
Becamex Hospitality 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
VNTT Solutions Company Limited	Subsidiary of Vietnam Technology & Telecommunication Joint Stock Company
Becamex Tokyu Bus Co., Ltd.	Subsidiary of Becamex Tokyu Co., Ltd.
BW Industrial Development Thoi Hoa One Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Thoi Hoa One Member Limited Liability Company - Project 2	Subsidiary of BW Industrial Development Joint Stock Company

Other related parties	Relationship
BW Supply Chain City Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang One Member Limited Liability Company – Project 3	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang – BB04 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB05 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB06 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB01 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development My Phuoc 3 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
Sao Hoa Toan Quoc Joint Stock Company	Subsidiary of BW Industrial Development Joint Stock Company
Becamex Binh Phuoc Power Joint Stock Company	Subsidiary of Becamex - Binh Phuoc Infrastructure Development Joint Stock Company
Becamex Binh Dinh Infrastructure Development Company Limited	Subsidiary of Becamex Binh Dinh Joint Stock Company
Vietnam – Singapore Smart Energy Solutions Company Limited	Subsidiary of Vietnam – Singapore Smart Energy Solutions Joint Stock Company

Transactions with other related parties

The Group had sales of goods, provision of services and other transactions with other related parties as follows:

	Current period	Previous period
Binh Duong Trade and Development Joint Stock Company		
Office leasing; premises leasing	1,613,757,818	-
Provision of services	56,314,949	-
Late payment penalty interest	6,928,537,332	-
Refund of deposits	171,900,000	-
Receipt of land use rights 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

	Current period	Previous period
Ha Tien Kien Giang - Becamex Cement Joint Stock Company		
Provision of services	23,025,866	217,192,064
Binh Duong Construction & Civil Engineering Joint Stock Company		
Wastewater management and treatment fees	79,016,194	79,042,136
Provision of services	237,057,504	-
Office leasing services	1,376,856,000	-
House transfer	-	571,811,298,000
Construction works	184,663,675,709	182,601,571,093
Purchase of materials for construction works	-	34,595,200
Vietnam Technology & Telecom-munication Joint Stock Company		
Office leasing services	102,788,201	18,000,000
Land rental and management fees	7,709,394	7,675,663
Provision of goods and services	537,362,600	51,751,782
Purchase of equipment, construction works	33,343,638,605	48,297,086,782
Receipt of telecommunication and maintenance services	1,423,800,793	1,251,392,267
Purchase of goods, tools and equipment	26,772,171,836	988,668,000
Vietnam Singapore Industrial Park Joint Venture Co., Ltd.		
Provision of goods and services	1,837,794,000	1,876,973,000
Becamex Tokyu Co., Ltd.		
Provision of services	124,720,573	-
Office leasing services	1,245,746,460	1,348,936,240
Becamex Tokyu Bus Co., Ltd.		
Provision of services	57,443,873	2,682,487
Bus rental services	-	10,686,844,444
Service expenses	2,629,630	-
Eastern Educational Development Joint Stock Company		
Dividends received	-	18,300,000,000
Premises leasing	681,818,182	681,818,182
Savi Pharmaceutical Joint Stock Company		
Dividends received	-	8,444,850,000
BW Industrial Development Thoi Hoa One Member Limited Liability Company		
Wastewater management and treatment fees	2,144,550,137	1,364,874,918

	Current period	Previous period
BW Industrial Development Thoi Hoa One Member Limited Liability Company - Project 2		
Wastewater management and treatment fees	491,368,013	558,246,517
BW Supply Chain City Limited Liability Company		
Management fees	4,100,657,479	4,102,573,117
BW Industrial Development Bau Bang - BB05 Limited Liability Company		
Management fees	1,216,538,620	1,217,306,345
BW Industrial Development Bau Bang - BB06 Limited Liability Company		
Wastewater management and treatment fees	1,526,740,577	1,450,494,195
BW Industrial Development Bau Bang - BB01 Limited Liability Company		
Management fees	1,384,675,638	1,384,675,638
BW Industrial Development My Phuoc 3 Limited Liability Company		
Management fees	760,320,000	760,320,000
Sao Hoa Toan Quoc Joint Stock Company		
Office leasing services	-	304,534,117
Setia – Becamex Joint Stock Company		
Dividends received	26,400,000,000	54,951,474,026
Provision of goods and services	7,528,000	86,075,000
Becamex - Binh Phuoc Infrastructure Development Joint Stock Company		
Provision of goods and services	-	512,674,000
Dividends received	-	43,161,000,000
Becamex Binh Dinh Joint Stock Company		
Construction of infrastructure works	-	732,289,176
House rental expenses	-	61,363,638
Becamex Infrastructure Development Joint Stock Company		
Dividends received	6,557,170,084	93,988,712,000
Interest on late dividend payments	5,691,869,393	5,691,869,393
House transfer	920,015,320,000	-
Services, goods	-	1,977,803,213
Office leasing services	-	2,460,288,000
Provision of project management services	-	1,154,795,456

	Current period	Previous period
WTC Binh Duong One Member Company Limited		
Provision of services	-	3,028,948
Service expenses	1,936,664,000	25,770,000
IJC Construction One Member Company Limited		
Provision of services	129,899,000	340,265,927
Service expenses	202,011,779	1,997,905,712
Becamex Hospitality One Member Company Limited		
Premises leasing services	2,880,000,000	2,041,500,000
Provision of services	2,980,601,503	1,041,328,338
Service expenses	6,692,423,423	5,313,060,824
Vietnam – Singapore Smart Energy Solutions Joint Stock Company		
Office leasing services	496,600,416	326,148,798
Solar power expenses	1,027,994,517	962,209,248
Vietnam – Singapore Smart Energy Solutions Company Limited		
Provision of services	142,236,600	133,584,000
Becamex – VSIP Power Investment and Development Joint Stock Company		
Capital contribution	-	196,000,000,000
Office leasing services	302,294,564	-
Electricity service expenses	319,972,872	285,114,263
Binh Duong Rubber Joint Stock Company		
Interest on late dividend payments	128,486,944	-
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 Group has retrospectively adjusted the beginning-of-year figures in the consolidated financial statements in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance providing guidance on the Corporate Accounting System, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Ministry of Finance amending and supplementing certain articles of Circular No.

202/2014/TT-BTC dated December 22, 2014 providing guidance on the method of preparation and presentation of consolidated financial statements, and in accordance with the Audit Report dated June 26, 2026 of the State Audit Office of Vietnam – Region IV. The effects of these adjustments on the comparative figures in the consolidated financial statements are as follows:

	Code	As previously reported	Adjustments	As restated
Interim consolidated statement of financial position (beginning balance)				
Held-to-maturity investments	123	339,300,000,000	421,691,395	339,721,691,395
Short-term trade receivables	131	4,400,636,172,678	865,900,018	4,401,502,072,696
Other short-term receivables	135	1,502,145,444,238	(245,039,592)	1,501,900,404,646
Inventories	141	22,179,036,826,589	7,800,000,000	22,186,836,826,589
Tangible fixed assets	221	721,486,156,278	4,417,337,596	725,903,493,874
Historical cost	*222*	*2,353,517,277,928*	*4,490,000,000*	*2,358,007,277,928*
Accumulated depreciation	*223*	*(1,632,031,121,650)*	*(72,662,404)*	*(1,632,103,784,054)*
Investments in joint ventures and associates	262	24,094,956,194,162	38,807,553,062	24,133,763,747,224
Long-term deferred expenses	271	76,460,207,696	251,578,600	76,711,786,296
Short-term advances from customers	312	857,613,700,058	(1,566,449,872)	856,047,250,186
Dividends and profits payable	313	-	1,151,544,400	1,151,544,400
Short-term taxes and amounts payable to the State	314	216,779,593,505	59,780,535,817	276,560,129,322
Short-term accrued expenses	316	9,258,642,616,459	(156,221,676,840)	9,102,420,939,619
Other short-term payables	320	941,783,598,340	(475,727,544,968)	466,056,053,372
Bonus and welfare fund	323	317,364,189,072	(1,050,707,057)	316,313,482,015
Other long-term payables	338	5,903,504,864	472,430,287,054	478,333,791,918
Science and technology development fund	344	232,334,414,617	(12,138,394,307)	220,196,020,310
Other owners' capital	414	-	4,490,000,000	4,490,000,000
Undistributed profit after tax	420	9,598,842,543,649	161,290,777,078	9,760,133,320,727
Non-controlling interests	429	596,614,575,450	(119,350,226)	596,495,225,224

Approved, October 27, 2026

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