TỔNG CÔNG TY IDICO – CTCP **IDICO CORPORATION - JSC**	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc**
Số/No: 996 /TCT-BTCV/v: công bố thông tin định kỳ Báo cáo tài chính *Abt: Periodic information disclosure of financial statements*	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** *TP. HCM, ngày 28 tháng 10 năm 2026* *HCM City, October 28th, 2026*

Kính gửi/To: **Sở Giao dịch Chứng khoán Hà Nội/*Hanoi Stock Exchange***

Thực hiện quy định tại khoản 3, khoản 4 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Tổng công ty IDICO - CTCP thực hiện công bố thông tin Báo cáo tài chính Quý 3 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Complying with Provision no.3, 4 - Article 14 of Circulars 96/2020/TT-BTC dated 16/11/2020 of Ministry of Finance about providing guidelines on disclosure of information on securities market, IDICO Corporation - JSC discloses information on financial statements for Quarter 3,2026 as below:

1. Tên tổ chức/*Organization*: Tổng công ty IDICO - CTCP/*IDICO Corporation - JSC*

- Mã chứng khoán/*Stock Symbol*: **IDC**

- Địa chỉ/*Address*: 151A Nguyễn Đình Chiểu, Phường Xuân Hòa, Thành phố Hồ Chí Minh/*151A Nguyen Dinh Chieu Street, Xuan Hoa Ward, Ho Chi Minh City.*

- Điện thoại liên hệ/*Tel*: (028)3843 8883 - 3935 1901 - Fax: (028)3931 2705

- E-mail: headoffice@idico.com.vn - Website: www.idico.com.vn

2. Nội dung thông tin công bố/*Information disclosure:*

- Báo cáo tài chính Quý 3 năm 2026/*Financial statements for Quarter 3,2026*:

☒ Báo cáo tài chính riêng/*Separate financial statements*;

☒ Báo cáo tài chính hợp nhất (Tổ chức niêm yết có công ty con)/*Consolidated financial statements (Public company is a parent company with subsidiaries)*;

- Các trường hợp phải giải trình nguyên nhân/*Events that need to be explained*:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp thuận toàn phần đối với Báo cáo tài chính/*Auditor's report on the audit of such financial statements and its explanation about any qualified opinions on financial statements:*

☐ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explaination documents, if any*:

☐ Có/Yes ☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại /*Profit after tax of the reporting period between before and after audit increases/decreases by at least 5%, or changed from a positive number to a negative number or vice:*

☐ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explaination documents, if any*:

☐ Có/Yes ☐ Không/No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/*Profit after tax in the income statement of the reporting period increases/decreases by at least 10% compared to that of the same reporting period in the previous year*:

☒ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explaination documents, if any*:

☒ Có/Yes ☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Profit after tax of the reporting period is negative, year over year profit is changed from a positive number to a negative number or vice versa*:

☐ Có/Yes ☒ Không/No

Văn bản giải trình trong trường hợp tích có/*Explaination documents, if any*:

☐ Có/Yes ☒ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của Tổng công ty IDICO – CTCP vào ngày 28/10/2026 tại đường dẫn: ***http://www.idico.com.vn***, mục Quan hệ nhà đầu tư.

All information above have been posted on October 28th, 2026 on the company website at: ***http://www.idico.com.vn***, *article "Investor Relations".*

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên/*Report about transactions with value equal to or above 35% of total assets*: Không/*No.*

Chúng tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung thông tin đã công bố.

We declare that all information provided in this paper is true and we shall be legally responsible for any mispresentation.

Nơi nhận/Recipients:
- Như trên/*As stated above*;
- Website IDICO/*IDICO website*;
- Lưu: HC, KT/*Kept at Administrative dept, Accounting dept.*

NGƯỜI THỰC HIỆN CÔNG BỐ THÔNG TIN
PHÓ TỔNG GIÁM ĐỐC
INFORMATION DISCLOSURE REPRESENTATIVE
DEPUTY GENERAL DIRECTOR

M.S.D.N: 0302177966 - C.T.C.P
TỔNG CÔNG TY IDICO - CTCP
THÀNH PHỐ HỒ CHÍ MINH

NGUYỄN VIỆT TUẤN

TỔNG CÔNG TY IDICO - CTCP
Digitally signed by TỔNG CÔNG TY IDICO - CTCP
Date: 2026.10.28 17:20:03+07'00'

IDICO Corporation - JSC

Interim separate financial statements

For the third quarter of 2026

IDICO Corporation - JSC

CONTENTS

	Pages
General information	1
Report of the management	2
Interim separate statement of financial position	3 - 5
Interim separate income statement	6
Interim separate cash flow statement	7 - 8
Notes to the interim separate financial statements	9 - 54

IDICO Corporation - JSC

GENERAL INFORMATION

THE COMPANY

IDICO Corporation - JSC ("the Company") was formerly a State-owned enterprise established in accordance with the Decision No. 26/2000/QD- BXD issued by the Ministry of Construction on 6 December 2000 and incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprises Registration Certificate ("ERC") No. 0302177966 issued by the Department of Finance of Ho Chi Minh City on 30 June 2010, as amended.

The Company was equitized as a shareholding company in accordance with the Decision No. 776/QD-TTg issued by the Prime Minister on 2 June 2017. This equalization was formalized by the Department of Planning and Investment of Ho Chi Minh City through the issuance of the 2nd amended ERC on 1 March 2018.

The Company's shares were registered for trading on the Hanoi Stock Exchange ("HNX") with the code of IDC in accordance with the Decision No. 739/QD-SGDHN issued by HNX on 6 November 2019.

The current principal activities of the Company are to invest in construction and trade of infrastructure development in urban areas, industrial parks, electricity trading production.

The Company's head office is located at 151A Nguyen Dinh Chieu Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam. Also, the Company has two (2) representative offices: one (1) located at 32nd Floor, Pearl Plaza Building, No. 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City and one (1) located at 40th Floor, Pearl Tower, No. 1 Chau Van Liem Street, Nam Tu Liem Ward, Ha Noi City, Vietnam and three (3) branches located at other cities/provinces of Vietnam.

BOARD OF DIRECTORS

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

Ms Nguyen Thi Nhu Mai	Chairwoman
Mr Dang Chinh Trung	Member
Mr Nguyen Viet Tuan	Member
Ms Tran Thuy Giang	Member
Mr Ton That Anh Tuan	Independent member

AUDIT COMMITTEE

Members of the Audit Committee during the period and at the date of this report are:

Mr Ton That Anh Tuan	Head
Ms Tran Thuy Giang	Member

MANAGEMENT

Members of the management during the period and at the date of this report are:

Mr Dang Chinh Trung	General Director	
Mr Nguyen Hong Hai	Deputy General Director	
Mr Nguyen Viet Tuan	Deputy General Director	
Mr Dang Viet Dung	Deputy General Director	assigned on 7 August 2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Dang Chinh Trung.

Mr Nguyen Viet Tuan is authorized by Mr Dang Chinh Trung to sign the accompanying interim separate financial statements for the period ended 30 September 2026 in accordance with the Letter of Authorization No 29/UQ-TCT dated 27 July 2023.

AUDITORS

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

REPORT OF MANAGEMENT

The management of IDICO Corporation - JSC ("the Company") is pleased to present this report and the interim separate financial statements of the Company for the period ended 30 September 2026.

THE MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The management is responsible for the interim separate financial statements of each financial period which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim separate financial statements, the management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim separate financial statements; and
- prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management confirmed that it has complied with the above requirements in preparing the accompanying interim separate financial statements.

STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 30 September 2026 and of the interim separate results of its operations and its interim separate cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

The Company has subsidiaries as disclosed in the interim separate financial statements. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the nine-month period ended 30 September 2026 dated 28 October 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Company and its subsidiaries.

For and on behalf of the management:

28 October 2026

DEPUTY GENERAL DIRECTOR

TỔNG CÔNG TY IDICO - CTCP

Nguyen Viet Tuan

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A. CURRENT ASSETS	**100**		**6,917,076,455,677**	**7,013,967,479,861**
I. Cash and cash equivalents	***110***	***4***	***21,084,976,101***	***48,459,608,795***
1. Cash	111		21,084,976,101	4,588,099,206
2. Cash equivalents	112		-	43,871,509,589
II. Short-term investment	***120***		***2,105,800,223,636***	***2,218,322,530,905***
1. Held-to-maturity investments	123	5	2,105,800,223,636	2,218,322,530,905
III. Current accounts receivable	***130***		***589,326,003,352***	***403,929,155,578***
1. Short-term receivables	131	6	397,515,312,678	370,080,476,075
2. Short-term advances to suppliers	132	7	34,132,388,108	23,881,427,847
3. Other short-term receivables	135	8	218,656,199,907	69,047,448,758
4. Provision for doubtful short-term receivables	136	6, 8, 9	(60,977,897,341)	(59,080,197,102)
IV. Inventory	***140***		***4,181,341,457,777***	***4,331,068,182,158***
1. Inventories	141	10	4,181,341,457,777	4,331,068,182,158
V. Other current assets	***160***		***19,523,794,811***	***12,188,002,425***
1. Short-term deferred expenses	161		5,266,660,929	2,233,648,831
2. Value-added tax deductible	162	19	13,709,591,437	7,602,590,491
3. Tax and other receivables from the State	163	19	547,542,445	2,351,763,103

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
B. NON-CURRENT ASSETS	**200**		**7,761,403,496,673**	**7,739,223,328,029**
I. Non-current receivables	***210***		***12,608,974,920***	***12,608,974,920***
1. Other long-term receivables	215	8	12,608,974,920	12,608,974,920
II. Fixed assets	***220***		***1,083,732,975,880***	***1,129,279,113,514***
1. Tangible fixed assets	221	11	1,034,847,878,835	1,079,376,891,540
Cost	222		1,728,090,987,395	1,728,842,557,850
Accumulated depreciation	223		(693,243,108,560)	(649,465,666,310)
2. Intangible fixed assets	227	12	48,885,097,045	49,902,221,974
Cost	228		61,542,914,880	61,542,914,880
Accumulated amortization	229		(12,657,817,835)	(11,640,692,906)
III. Investment properties	***240***	***13***	***1,629,766,559,579***	***1,618,268,647,661***
1. Cost	241		2,215,303,195,473	2,138,847,899,566
2. Accumulated depreciation	242		(585,536,635,894)	(520,579,251,905)
IV. Long-term asset in progress	***250***		***518,553,127,865***	***460,272,823,973***
1. Construction in progress	252	15	518,553,127,865	460,272,823,973
V. Non-current investments	***260***	***16***	***4,378,518,732,282***	***4,376,678,966,334***
1. Investments in subsidiaries	261		4,091,755,659,870	4,091,755,659,870
2. Investments in associates	262		176,124,417,481	176,124,417,481
3. Investment in other entities	263		357,549,084,484	357,549,084,484
4. Provision for diminution in value of long-term investments	264		(246,910,429,553)	(248,750,195,501)
VI. Other non-current assets	***270***		***138,223,126,147***	***142,114,801,627***
1. Long-term deferred expenses	271		10,111,426,600	13,425,317,623
2. Deferred tax assets	272	31.3	120,310,452,802	120,850,321,856
3. Long-term tools, supplies and spare parts	273		7,801,246,745	7,839,162,148
TOTAL ASSETS (280 = 100 + 200)	**280**		**14,678,479,952,350**	**14,753,190,807,890**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	**300**		**8,575,653,521,191**	**9,381,880,439,651**
I. Current liabilities	***310***		***3,930,387,218,241***	***4,199,927,628,609***
1. Short-term trade payables	311	17.1	98,906,607,396	89,454,577,975
2. Short-term advances from customers	312	17.2	35,460,957,544	55,973,801,365
3. Dividends and profits payables	313	18	666,877,932	626,132,907
4. Short-term statutory obligations	314	19	263,897,536,084	293,399,160,349
5. Payables to employees	315		24,285,861,426	21,223,323,373
6. Short-term accrued expenses	316	20	911,818,649,642	916,222,855,972
7. Short-term deferred revenues	319	21	199,704,203,325	141,382,638,809
8. Other short-term payables	320	22	456,255,210,719	449,756,737,969
9. Short-term loans	321	23	1,931,580,381,763	2,222,061,467,480
10. Bonus and welfare fund	323		7,810,932,410	9,826,932,410
II. Non-current liabilities	***330***		***4,645,266,302,950***	***5,181,952,811,042***
1. Long-term deferred revenues	337	21	3,855,231,120,336	3,941,356,308,246
2. Other long-term liabilities	338		2,152,800,000	1,962,000,000
3. Long-term loans	339	23.2	787,882,382,614	1,238,634,502,796
D. OWNERS' EQUITY	**400**	**24.1**	**6,102,826,431,159**	**5,371,310,368,239**
1. Share capital	411		4,174,468,640,000	3,794,988,230,000
- *Shares with voting rights*	*411a*		*4,174,468,640,000*	*3,794,988,230,000*
2. Share premium	412		41,722,046,647	41,722,046,647
3. Investment and development fund	418		511,865,381,008	511,865,381,008
4. Undistributed earnings	420		1,374,770,363,504	1,022,734,710,584
- *Undistributed earnings by the end of prior period*	*420a*		*74,006,066,084*	*9,052,894,231*
- *Undistributed earnings of current period*	*420b*		*1,300,764,297,420*	*1,013,681,816,353*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**14,678,479,952,350**	**14,753,190,807,890**

Approved, 28 October 2026

PREPARER	CHIEF ACCOUNTANT	DEPUTY GENERAL DIRECTOR
Tran Huynh Thanh Truc	Tran Ngoc Sang	Nguyen Viet Tuan

INTERIM SEPARATE INCOME STATEMENT

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	*Quarter 3/2026*	*Quarter 3/2025*	*Current period*	*Previous period*
1. Net revenue from sale of goods and rendering of services	**10**	**25.1**	**733,233,532,661**	**1,188,515,508,117**	**1,889,825,103,732**	**1,914,646,946,316**
2. Cost of goods sold and services rendered	**11**	**26**	**269,153,251,605**	**401,965,211,640**	**658,378,208,684**	**696,682,660,486**
3. Gross profit from sale of goods and rendering of services (20 = 10-11)	**20**		**464,080,281,056**	**786,550,296,477**	**1,231,446,895,048**	**1,217,964,285,830**
4. Financial income	**22**	**25.2**	**101,889,868,805**	**106,920,878,730**	**479,769,813,633**	**341,340,720,227**
5. Financial expenses	**23**	**27**	**31,059,837,740**	**17,198,410,184**	**115,338,729,019**	**73,458,229,761**
In which: interest expense	*24*		*36,218,512,840*	*24,652,140,455*	*116,835,661,853*	*81,410,580,782*
6. Selling expenses	**25**	**28**	**7,870,016,747**	**12,787,366,481**	**25,363,757,148**	**23,659,792,842**
7. General and administrative expenses	**26**	**28**	**39,530,349,661**	**21,706,016,777**	**75,898,619,266**	**67,015,168,472**
8. Operating profit {30 = 20 + 22 - (23 + 25 + 26)}	**30**		**487,509,945,713**	**841,779,381,765**	**1,494,615,603,248**	**1,395,171,814,982**
9. Other income	**31**	**30**	**13,549,505,712**	**8,520,006,438**	**45,822,923,593**	**37,273,491,221**
10. Other expenses	**32**		**1,820,154,069**	**230,605,333**	**2,019,928,444**	**577,836,183**
11. Other profit (40 = 31 - 32)	**40**		**11,729,351,643**	**8,289,401,105**	**43,802,995,149**	**36,695,655,038**
12. Accounting profit before tax (50 = 30 + 40)	**50**		**499,239,297,356**	**850,068,782,870**	**1,538,418,598,397**	**1,431,867,470,020**
13. Current corporate income tax expense	**51**	**31.1**	**84,799,772,182**	**158,570,829,203**	**237,114,431,923**	**228,959,752,097**
14. Deferred tax (income) expenses	**52**	**31.3**	**3,146,388,095**	**(11,852,543,371)**	**539,869,054**	**(9,052,726,582)**
15. Net profit after tax (60 = 50 - 51 - 52)	**60**		**411,293,137,079**	**703,350,497,038**	**1,300,764,297,420**	**1,211,960,444,505**

Approved, 28 October 2026

PREPARER	CHIEF ACCOUNTANT	DEPUTY GENERAL DIRECTOR
Tran Huynh Thanh Truc	Tran Ngoc Sang	Nguyen Viet Tuan

INTERIM SEPARATE CASH FLOW STATEMENT

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**1,538,418,598,397**	**1,431,867,470,020**
2. Adjustments for:				
- Depreciation and amortization	02	29	111,951,141,168	60,520,625,410
- Reversal of provisions	03		57,934,291	(11,257,148,663)
- Foreign exchange gain arising from revaluation of monetary accounts denominated in foreign currencies	04		-	(58,740)
- Profits from investing activities	05		(474,320,577,122)	(341,318,880,911)
- Borrowing costs	06	27	116,835,661,853	81,410,580,782
3. Operating profit before changes in working capital	**08**		**1,292,942,758,587**	**1,221,222,587,898**
- Increase, decrease in receivables	09		(180,315,528,301)	236,797,380,692
- Increase, decrease in inventories	10		186,313,561,119	(597,059,561,047)
- Increase, decrease in payables	11		(68,780,956,928)	874,231,437,563
- Increase, decrease in deferred expenses	12		280,878,925	19,332,340,469
- Borrowing costs paid	14		(155,478,303,297)	(84,084,999,476)
- Corporate income tax paid	15	19	(295,602,623,657)	(352,243,101,304)
- Other cash outflows for operating activities	17		(2,016,000,000)	(10,391,024,200)
Net cash flows from operating activities	**20**		**777,343,786,448**	**1,307,805,060,595**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase, constructions of fixed assets	21		(69,851,636,442)	(437,105,995,207)
2. Proceeds from disposals of fixed assets	22		80,000,000	14,551,200,000
3. Loans to other entities and term-deposits at banks	23		(3,124,145,500,383)	(2,213,563,610,958)
4. Collections from borrowers and term deposits at banks	24		3,253,123,623,945	844,551,967,122
5. Payments for investments in other entities	25			(86,000,000,000)
6. Interest and dividends received	27		446,515,789,112	331,440,358,532
Net cash flows from investing activities	**30**		**505,722,276,232**	**(1,546,126,080,511)**

INTERIM SEPARATE CASH FLOW STATEMENT (continued)

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Drawdown of borrowings	33	23	686,648,980,832	2,674,638,814,299
2. Repayment of borrowings	34	23	(1,427,882,186,731)	(2,452,697,034,040)
3. Dividends paid	36	24.3	(569,207,489,475)	(494,991,666,500)
Net cash flows from financing activities	**40**		**(1,310,440,695,374)**	**(273,049,886,241)**
Net cash flows for the period	**50**		**(27,374,632,694)**	**(511,370,906,157)**
Cash and cash equivalents at beginning of the period	**60**		**48,459,608,795**	**553,678,577,154**
Impact of exchange rate fluctuation	61		-	58,740
Cash and cash equivalents at end of the period	**70**	**4**	**21,084,976,101**	**42,307,729,737**

Approved, 28 October 2026

PREPARER	CHIEF ACCOUNTANT	DEPUTY GENERAL DIRECTOR
Tran Huynh Thanh Truc	Tran Ngoc Sang	Nguyen Viet Tuan

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

As at 30 September 2026 and for the nine-month period then ended

1. CORPORATE INFORMATION

IDICO Corporation - JSC ("the Company") was formerly a State-owned enterprise established in accordance with the Decision No. 26/2000/QD- BXD issued by the Ministry of Construction on 6 December 2000 and incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprises Registration Certificate ("ERC") No. 0302177966 issued by the Department of Finance of Ho Chi Minh City on 30 June 2010, as amended.

The Company was equitized as a shareholding company in accordance with the Decision No. 776/QD-TTg issued by the Prime Minister on 2 June 2017. This equitization was formalized by the Department of Finance of Ho Chi Minh City through the issuance of the 2nd amended ERC on 1 March 2018.

The Company's shares were registered for trading on the Hanoi Stock Exchange ("HNX") with the code of IDC in accordance with the Decision No. 739/QD-SGDHN issued by HNX on 6 November 2019.

The current principal activities of the Company are to invest in construction and trade of infrastructure development in urban areas, industrial parks, electricity trading production.

The Company's head office is located at 151A Nguyen Dinh Chieu Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam. Also, the Company has two (2) representative offices: one (1) located at 32nd Floor, Pearl Plaza Building, No. 561A Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City and one (1) located at 40th Floor, Pearl Tower, No. 1 Chau Van Liem Street, Nam Tu Liem Ward, Ha Noi City, Vietnam and three (3) branches located at other cities/provinces of Vietnam.

The number of the Company's employees as at 30 September 2026 was 178 (31 December 2025: 174).

Corporate structure

As at 30 September 2026, the Company has 17 subsidiaries (31 December 2025: 17) as follows:

Name	*Address*	*Principal activities*	*Percentage of ownership of the Company*	*Voting rights of the Company*
(1) IDICO Urban and Industrial Zone Development Limited Company ("IDICO-URBIZ")	Dong Nai City	Investment, industrial zone infrastructure business and construction	100.00%	100.00%
(2) IDICO Tien Giang JSC ("IDICO-ITC")	Dong Thap Province	Industrial zone infrastructure business	65.00%	65.00%
(3) IDICO Ninh Binh JSC ("IDICO-INC")	Ninh Binh Province	Industrial zone infrastructure business	75.00%	75.00%
(4) IDICO Vinh Quang JSC ("IDICO-IVC")	Hai Phong City	Industrial zone infrastructure business	99.99%	99.99%
(5) IDICO Srok Phu Mieng Hydro Power JSC ("IDICO-SHP")	Dong Nai City	Manufacturing and trading electricity and clean water	51.78%	51.78%
(6) IDICO Infrastructure Development Investment JSC ("IDICO-IDI")	Ho Chi Minh City	BOT and construction	57.50%	57.50%
(7) IDICO Urban and House Development Investment JSC ("UDICO")	Dong Nai City	Electricity trading and construction	64.51%	64.51%

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

Name	*Address*	*Principal activities*	*Percentage of ownership of the Company*	*Voting rights of the Company*
(8) IDICO No. 10 Investment Construction JSC ("IDICO-INCO 10")	Can Tho City	Construction	99.18%	99.18%
(9) IDICO Industrial Zone Service Limited Company ("IDICO-ISC")	Dong Nai City	Construction, investment and industrial zone infrastructure business	100.00%	100.00%
(10) IDERGY JSC ("IDICO-IDERGY")	Ho Chi Minh City	Manufacturing, electricity distribution and construction	99.99%	99.99%
(11) Que Vo IDICO Urban and Industrial Development Investment JSC ("IDICO-QUE VO")	Bac Ninh City	Industrial zone infrastructure business	54.94%	54.94%
(12) IDICO Material Development and Construction Investment JSC ("IDICO-MCI")	Dong Nai City	Manufacturing and trading building materials	91.52%	91.52%
(13) IDICO Long An Investment Construction JSC ("IDICO-LINCO")	Tay Ninh Province	Real estate investment, trading and construction	51.00%	51.00%
(14) Thai Binh IDICO Construction and Investment JSC ("IDICO-TCC")	Hung Yen Province	Construction	98.40%	98.40%
(15) IDICO Ha Nam JSC ("IDICO-IHC")	Ninh Binh Province	Real estate business	99.98%	99.98%
(16) IDICO Investment Construction Oil and Natural Gas JSC ("IDICO-CONAC")	Ho Chi Minh City	Investment industrial zone infrastructure trading and construction	51.00%	51.00%
(17) VTA Global Port JSC ("VTA Global Port") *(i)*	Ho Chi Minh City	Other civil engineering construction	0.00%	51.00%

(i) In accordance with Resolution No. 66/NQ-TCT dated 23 October 2025 of the Board of Directors, the Company approved a capital contribution to establish VTA Global Port Joint Stock Company. At the date of this report, the transaction has not yet been completed.

2. BASIS OF PREPARATION

2.1 *Purpose of preparing the interim separate financial statements*

The Company has subsidiaries as disclosed in Note 1 and Note 16.1. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the nine-month period ended 30 September 2026 dated 28 October 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, the interim consolidated results of operations and the interim consolidated cash flows of the Company and its subsidiaries.

2.2 *Accounting standards and system*

The interim separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in compliance and accordance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim separate financial statements, including their utilization are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim separate financial position and separate results of operations and interim separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 *Applied accounting documentation system*

The Company's applied accounting documentation system is the General Journal system.

2.4 *Reporting period*

The Company's fiscal year applicable for the preparation of its interim separate financial statements starts on 1 January and ends on 31 December.

These interim separate financial statements are prepared for the nine-month period ended 30 September 2026.

2.5 *Accounting currency*

The interim separate financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Changes in Accounting Policies and Disclosures

The accounting policies adopted by the Company in preparation of the interim separate financial statements are consistent with those followed in the preparation of the Company's separate financial statements for the year ended 31 December 2025 and the interim separate financial statements for the nine-month period ended 30 September 2025 except for the changes in the accounting policies arising from the initial adoption of Circular No. 99/2025/TT-BTC.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting system ("Circular 99"), replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations.

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in Note 36.

3.2 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks and short-term highly liquid investments with an original maturity of not more than three (3) months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.3 Inventories

Industrial park inventory

Industrial park real estate developed or constructed for conveyance of land use right/land lease right and rights to exploit the existing infrastructure on the land to customers in the ordinary course of the Company's operations is recognized as inventory and measured at the lower of cost and net realizable value.

Cost of inventory property comprise direct cost:

- Purchase cost, freehold and leasehold rights for land;
- Amounts paid to contractors for construction; and
- Borrowing costs, planning and design costs, costs of site preparation, professional fees for legal services, property transfer taxes, construction overheads and other related costs

Net realisable value is the estimated selling price in the ordinary course of the business, based on market price at the end of the period, and and discounted for the time value of money, if materia less the estimated cost to complete and the estimated selling price.

Cost of properties sold is recognized in the interim separate income statement based on the direct costs attributable to the development of the respective properties and allocated common costs, which are apportioned according to the corresponding area of those properties.

Other inventories

Other Inventories are measured at their historical costs. The cost of other inventories comprises costs of purchase, costs of conversion (including raw materials, direct labour cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition.

In case the net realisable value is lower than the cost, it must be calculated according to the net realisable value.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 *Inventories* (continued)

Other inventories (continued)

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The Company determines quantities and value of inventories issued in the period based on determining quantities and value for each incurred transaction, and recognises value of the inventories issued as follows:

Merchandise	-	cost of purchase on a weighted average basis
Tools and supplies	-	cost of purchase on a weighted average basis

Provision for diminution in value of inventories

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.) below their carrying amount and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories. The Company recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

Increases or decreases to the provision balance are recognised in cost of goods sold in the interim separate income statement. When inventories expire, become obsolete, are damaged or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the interim separate income statement.

3.4 *Receivables*

Receivables are presented in the interim separate statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the statement of financial position date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim separate income statement. When bad debts are determined as unrecoverable and accountant writes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the interim separate income statement.

For overdue receivables, provision for doubtful debts is provided as follows:

Overdue period	*Provision rate (% of receivable value)*
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

3.5 *Tangible fixed assets*

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim separate income statement as incurred.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 Tangible fixed assets (continued)

Tangible fixed assets have been revalued using the asset method to determine the enterprise value for the purpose of equitization of enterprises with 100% state owned capital as of 31 December 2014. Accordingly, the historical cost of tangible fixed assets is stated at cost of revaluation in accordance with the Minutes of the valuation of the Company.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

3.6 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset to a condition for it to be capable of operating for its intended use of the Company.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

Land use rights

Land use rights are recorded as intangible fixed assets when the Company obtained the land use right certificates.

Advance payment for land rental under land lease contracts effective before 2003 for which land use right certificate have been issued are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

3.7 Leased assets

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Rentals under operating leases are charged to the interim separate income statement on a straight-line basis over the lease term.

Where the Company is the lessor

Assets subject to operating leases are included as the Company's investment properties in the interim separate statement of financial position. Initial direct costs incurred in negotiating an operating lease are recognized in the interim separate income statement as incurred.

For other cases under an operating lease remained, lease income is recognized in the interim separate income statement on a straight-line basis over the lease term. Advance rental payments received under operating lease contracts are recognised as deferred revenue and amortised to revenue on a straight-line basis over the lease term.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 Depreciation and amortization

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	45 years
Buildings and structures	3 - 45 years
Machinery and equipment	2 - 20 years
Means of transportation	1 - 8 years
Office equipment	1 - 8 years
Others	2 - 5 years

No amortisation is required for infinite land use right.

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

3.9 Investment properties

Investment properties are stated at cost including transaction costs less accumulated depreciation. Investment properties held for capital appreciation are not depreciated but subject to impairment review.

Subsequent expenditure relating to an investment property that has already been recognised is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

Depreciation of investment properties is calculated on a straight-line basis over the estimated useful life of each asset as follows:

Industrial park development cost	35 - 48 years
Factory for rent	25 - 45 years

Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the interim separate income statement in the period of retirement or disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 Construction in progress

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization

Construction in progress will be transferred to the appropriate fixed asset and investment properties accounts when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets and investment properties.

3.11 Investments

Investments in subsidiaries

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of these subsidiaries arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from the accumulated net profits of the associates arising subsequent to the date of acquisition by the Company are recognized in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted from the cost of the investment.

Investments in other entities

Investments in other entities are stated at their acquisition costs.

Held-to-maturity investments

Held-to-maturity investments are stated at costs.

Provision for diminution in value investments

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 Deferred expenses

Deferred expenses are reported as short-term or long-term deferred expenses on the interim separate statement of financial position and are amortised over the period to which they relate or during which the related economic benefits are consumed.

The following types of expenses are recorded as long-term prepaid expense and are amortised to the interim separate income statement:

- Costs related to leased infrastructures incurred for production and business operations over multiple accounting periods;
- Prepaid insurance premium;
- Tools and consumables used for more than one year with high value; and
- Repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods.

3.13 Borrowing costs

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expenses during the period in which they are incurred, except to the extent that they are allocated or capitalised as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

Costs directly related to the borrowing, excluding interest expense, such as valuation fees, audit fees, loan documentation costs, and loan arrangement fees, are allocated over the loan period using straight line method.

3.14 Payables

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment, investment properties and financial investments under executed economic contracts and amounts payable to main and subcontractors for construction and installation works.

3.15 Deferred revenue

Deferred revenue comprises advances received relating to services to be rendered in future accounting periods in connection with real estate leasing activities and other services.

Advances received relating to real estate leasing services and other services not yet rendered are recognized as deferred revenue to the extent of the Company's remaining performance obligations. When the revenue recognition criteria are satisfied, the corresponding portion of deferred revenue is recognized in the interim separate statement of income in the period in which such criteria are met.

3.16 Accruals

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Foreign currency transactions

Transactions in currencies other than the Company's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company VND are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates").

Approximated exchange rates are required to differ by no more than ±1% from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a daily basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period.

Where the commercial bank with which the Company frequently conducts transactions does not publish an exchange rate for the foreign currency in which transactions are denominated, the Company using an intermediate currency for translation into the entity's accounting currency, provided that such approach is applied consistently.

All foreign exchange differences incurred are taken to the interim separate income statement.

3.18 Share capital

Ordinary shares

Ordinary shares with voting right are recognised at par value.

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual issuance expenses incurred corresponding to the number of shares successfully issued. Issuance expense related to unsuccessful share are recognised as financial expenses.

3.19 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Investment and development fund

This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

Bonus and welfare fund

This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the interim separate statement of financial position.

Dividends

Dividend payables are recognized when the Company and its subsidiaries no longer have the discretion to withhold the distribution of dividends to shareholders in accordance with applicable laws and regulations.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.20 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discounts, rebates and sales returns. The following specific recognition criteria must also be met before revenue is recognised:

Periodic rental income

Rental income arising from operating leases is recognized in the interim separate income statement on a straight line basis over the terms of the lease.

Sale of goods and real estate

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Sale of electricity

Revenue is recognized based on the actual amount of electricity transmitted to customers according to the electricity selling price approved by the competent authority.

Rendering of services

Where the contract outcome can be reliably measured, revenue is recognised by reference to the stage of completion. Stage of completion is measured by reference to the proportion of work completed.

Where the contract outcome cannot be reliably measured, revenue is recognised only to the extent of the expenses recognised which are recoverable.

Interest

Interest income is recognized as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognized when the Company's entitlement as an investor to receive the dividend is established.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.21 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior year are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the statement of financial position date.

Current income tax is charged or credited to the interim separate income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current income tax assets against current income tax liabilities and when the Company intends to settle its current income tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the statement of financial position method on temporary differences at the statement of financial position date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss;
- in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilized, except:

- where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss;
- in respect of deductible temporarily differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each statement of financial position date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at each statement of financial position date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.21 Taxation (continued)

Deferred tax (continued)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled based on tax rates and tax laws that have been enacted at the statement of financial position date.

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- either the same taxable entity; or
- when the Company intends either to settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.22 Related parties

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprises or individuals, including close members of their families.

3.23 Significant estimates

The preparation of the interim separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements requires management to make estimates and assumptions that affect the carrying amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the reporting date, as well as the reported amounts of revenue and expenses during the reporting period.

Such estimates and assumptions are continually evaluated based on past experience and other factors, including expectations of future events that are believed to be reasonable and have a significant impact on the Company's separate financial statements. Although accounting estimates are made based on management's best knowledge and judgement, actual results may differ from those estimates and assumptions

4. CASH AND CASH EQUIVALENTS

VND

	Ending balance	*Beginning balance*
Cash on hand	147,614,566	92,071,712
Cash at banks	20,937,361,535	4,496,027,494
Cash equivalents *(*)*	-	43,871,509,589
TOTAL	**21,084,976,101**	**48,459,608,795**

(*) The ending balance represents the term deposits at commercial banks with the original maturity not exceeding three (3) months and earn interest at the applicable rate.

5. SHORT-TERM HELD-TO-MATURITY INVESTMENT

VND

	Ending balance	*Beginning balance*
Term deposits *(*)*	1,936,833,520,274	2,014,811,643,836
Original maturity from 3 months to 6 months	*1,292,433,520,274*	*2,014,811,643,836*
Original maturity from 6 months to 12 months	*644,400,000,000*	-
Lending to related parties *(Note 32)*	114,000,000,000	114,000,000,000
Accrued interest income from related parties	2,413,676,713	-
Accrued interest income	52,553,026,649	38,510,887,069
Flexible accumulation investments	-	51,000,000,000
TOTAL	**2,105,800,223,636**	**2,218,322,530,905**

(*) The ending balance represents term deposits at commercial banks with original maturity more than three (3) months and the remaining maturity within twelve (12) months and earn interest at the applicable rate.

A portion of the term deposits is pledged as collateral for short-term bank borrowings *(Note 23.1)*.

6. SHORT-TERM RECEIVABLES FROM CUSTOMERS

VND

	Ending balance	*Beginning balance*
Due from third parties	395,990,194,171	366,912,963,898
Electricity Trading Company	*139,836,880,235*	*156,116,640,025*
Tran Tien Thinh Company Limited	*14,952,209,436*	*25,793,934,199*
Others	*241,201,104,500*	*185,002,389,674*
Due from related parties *(Note 32)*	1,525,118,507	3,167,512,177
TOTAL	**397,515,312,678**	**370,080,476,075**
Provision for doubtful receivables	(60,194,407,876)	(58,296,707,637)
NET	**337,320,904,802**	**311,783,768,438**

Detailed movements of provision for doubtful short-term receivables:

VND

	Current period	*Previous period*
Beginning balance	58,296,707,637	53,920,974,300
Provisions made during the period	13,417,283,289	7,865,820,556
Reversal during the period	(11,519,583,050)	(5,152,661,253)
Ending balance	(60,194,407,876)	56,634,133,603

7. SHORT-TERM ADVANCE TO SUPPLIERS

VND

	Ending balance	*Beginning balance*
Advances to third parties	26,501,917,305	17,023,450,824
Thai Linh Construction Manufacturing Company Limited	*5,493,905,506*	*4,637,702,801*
Truong Vinh Investment Construction Trading Joint Stock Company	*8,484,287,450*	*1,031,291,104*
Khang Nam Investment Construction Trading Joint Stock Company	-	*3,086,789,394*
Nghia Binh Construction Trading Service Ltd	-	*2,522,400,845*
Others	*12,523,724,349*	*5,745,266,680*
Advances to related parties *(Note 32)*	7,630,470,803	6,857,977,023
TOTAL	**34,132,388,108**	**23,881,427,847**

8. OTHER RECEIVABLES

VND

	Ending balance	*Beginning balance*
Short-term	**218,656,199,907**	**69,047,448,758**
Deposit (*)	150,000,000,000	-
Advance to pay the compensation, Clearance expenses Project	54,053,084,754	64,168,856,580
Dividend income receivables	12,781,800,000	1,500,000,000
Others	1,821,315,153	3,378,592,178
In which:		
Due from related parties (Note 32)	*13,268,289,465*	*2,283,489,465*
Due from third parties	*205,387,910,442*	*66,763,959,293*
Long-term	**12,608,974,920**	**12,608,974,920**
Deposits	12,608,974,920	12,608,974,920
TOTAL	**231,265,174,827**	**81,656,423,678**
Provision for doubtful other short-term receivables	(783,489,465)	(783,489,465)
NET	**230,481,685,362**	**80,872,934,213**

(*) The ending balance represents the deposit made to Thanh Phuong Real Estate - Investment Joint Stock Company under the Investment Cooperation Memorandum of Understanding dated 23 September 2026 to secure the performance of the capital contribution obligation for the investment cooperation.

Detailed movements of provision for doubtful other short-term receivables:

VND

	Current period	*Previous period*
Beginning balance	783,489,465	6,295,213,444
Reversal during the period	-	(5,511,723,979)
Ending balance	783,489,465	783,489,465

9. PROVISION FOR DOUBTFUL DEBTS

VND

	Ending balance		*Beginning balance*	
	Amount	*Provision*	*Amount*	*Provision*
Trade receivables	**92,432,480,379**	**(60,194,407,876)**	**85,526,968,700**	**(58,296,707,637)**
Tran Tien Thinh Co., Ltd.	14,952,209,436	(14,952,209,436)	25,793,934,199	(25,793,934,199)
Top Tile Co., Ltd	22,656,254,381	(11,177,102,378)	16,294,913,406	(5,842,062,024)
Phu My II Logistics JSC	18,490,411,614	(13,849,997,184)	15,934,570,013	(11,072,985,784)
Nha Y Ceramic Tiles Co., Ltd	16,452,388,031	(9,684,688,616)	11,826,943,031	(4,951,802,998)
Other customers	19,881,216,917	(10,530,410,262)	15,676,608,051	(10,635,922,632)
Other receivables	783,489,465	(783,489,465)	**783,489,465**	**(783,489,465)**
IDICO - MCI	783,489,465	(783,489,465)	783,489,465	(783,489,465)
TOTAL	**93,215,969,844**	**(60,977,897,341)**	**86,310,458,165**	**(59,080,197,102)**

10. INVENTORIES

VND

	Ending balance	*Beginning balance*
Work in progress at Industrial Parks	4,171,215,002,924	4,320,992,154,932
Huu Thanh Industrial Park	*2,982,829,416,348*	*2,964,249,375,681*
Phu My II Expansion Industrial Park	*518,658,068,912*	*542,351,483,414*
Cau Nghin Industrial Park	*475,666,404,759*	*573,821,542,185*
Phu My II Industrial Park	*145,536,989,638*	*196,513,735,006*
Other projects	*48,524,123,267*	*44,056,018,646*
Inventory properties	9,658,377,960	9,658,377,960
Raw materials	459,184,849	408,757,222
Other inventories	8,892,044	8,892,044
TOTAL	**4,181,341,457,777**	**4,331,068,182,158**

The land use rights and future land-attached assets relating to the investment projects for the development and operation of technical infrastructure at Cau Nghin Industrial Park, Huu Thanh Industrial Park, and Phu My II Expansion Industrial Park are pledged as collateral for bank loans *(Note 23.1)*.

11. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Others*	*Total*
Cost:						
Beginning balance	1,247,645,200,993	444,098,633,082	34,663,663,794	2,085,894,189	349,165,792	1,728,842,557,850
New purchases	-	-	1,291,564,545	-	156,055,000	1,447,619,545
Disposals	-	-	(2,199,190,000)	-	-	(2,199,190,000)
Ending balance	1,247,645,200,993	444,098,633,082	33,756,038,339	2,085,894,189	505,220,792	1,728,090,987,395
In which:						
Fully depreciated	*2,735,601,044*	*120,567,034,958*	*15,559,289,296*	*1,130,602,889*	-	*139,992,528,187*
Accumulated depreciation:						
Beginning balance	336,427,352,489	288,883,171,394	22,340,510,115	1,681,788,749	132,843,563	649,465,666,310
Depreciation for the period	30,819,769,479	13,167,810,422	1,805,605,375	119,577,720	63,869,254	45,976,632,250
Disposals	-	-	(2,199,190,000)	-	-	(2,199,190,000)
Ending balance	367,247,121,968	302,050,981,816	21,946,925,490	1,801,366,469	196,712,817	693,243,108,560
Net carrying amount:						
Beginning balance	911,217,848,504	155,215,461,688	12,323,153,679	404,105,440	216,322,229	1,079,376,891,540
Ending balance	880,398,079,025	142,047,651,266	11,809,112,849	284,527,720	308,507,975	1,034,847,878,835

A part of carrying value of tangible fixed asset of VND 1,012,212,985,485 at 30 September 2026 (VND 1,054,527,661,270 at 31 December 2025) were pledged as collateral for the loans *(Note 23.3)*.

12. INTANGIBLE FIXED ASSETS

	VND *Land use rights*
Cost	
Beginning and ending balance	61,542,914,880
Accumulated amortization:	
Beginning balance	11,640,692,906
Amortization for the period	(1,017,124,929)
Ending balance	12,657,817,835
Net carrying amount:	
Beginning balance	49,902,221,974
Ending balance	48,885,097,045

Part of carrying value of intangible fixed assets of 48,369,677,845 VND at 30 September 2026 (VND 49,386,802,774 at 31 December 2025) were pledged as collateral for the loans *(Note 23.3)*.

13. INVESTMENT PROPERTIES

VND

	Industrial Park development costs	*Factory for rent*	*Total*
Cost:			
Beginning balance	2,031,975,185,791	106,872,713,775	2,138,847,899,566
Transferred from construction in progress	41,805,045,385	34,650,250,522	76,455,295,907
Ending balance	2,073,780,231,176	141,522,964,297	2,215,303,195,473
Accumulated depreciation:			
Beginning balance	515,665,128,018	4,914,123,887	520,579,251,905
Depreciation for the period	61,315,409,240	3,641,974,749	64,957,383,989
Ending balance	576,980,537,258	8,556,098,636	585,536,635,894
Net carrying amount:			
Beginning balance	1,516,310,057,773	101,958,589,888	1,618,268,647,661
Ending balance	1,496,799,693,918	132,966,865,661	1,629,766,559,579

The rental income and operating expenses information relating to investment property is presented in *Note 25.1 and 26.*

The fair value of investment properties has not been officially revalued yet as at 30 September 2026, however, management believes that the fair value of investment properties is equivalent to the recorded carrying amount as at this date.

14. CAPITALISED BORROWING COST

During the period, the Company capitalized borrowing cost amounting to VND 36,586,836,738 (for the period ended 30 September 2025: VND 38,342,384,015). These loan interests relate to borrowings taken to finance the construction of assets in the Company's projects.

15. CONSTRUCTION IN PROGRESS

VND

	Ending balance	*Beginning balance*
My Xuan Port	421,721,159,973	421,583,184,662
Factory - Huu Thanh Industrial Park	66,609,261,593	31,028,330,383
Nhon Trach 5 Industrial Park	13,252,355,334	3,237,288,323
Others	16,970,350,965	4,424,020,605
TOTAL	**518,553,127,865**	**460,272,823,973**

16. LONG-TERM INVESTMENTS

VND

	Ending balance			*Beginning balance*		
	Cost	*Provision*	*Fair value*	*Cost*	*Provision*	*Fair value*
Investments in subsidiaries *(Note 16.1)*	4,091,755,659,870	(96,198,429,553)	3,995,557,230,317	4,091,755,659,870	(94,039,106,705)	3,997,716,553,165
Investments in associates *(Note 16.2)*	176,124,417,481	(150,712,000,000)	25,412,417,481	176,124,417,481	(150,712,000,000)	25,412,417,481
Other long-term investments	357,549,084,484	-	357,549,084,484	357,549,084,484	(3,999,088,796)	353,549,995,688
In which:						
Investment in BCC with IDICO-LINCO (Note 16.4)	*290,140,000,000*	-	*290,140,000,000*	*290,140,000,000*	-	*290,140,000,000*
Others *(Note 16.3)*	*67,409,084,484*	-	*67,409,084,484*	*67,409,084,484*	*(3,999,088,796)*	*63,409,995,688*
TOTAL	**4,625,429,161,835**	**(246,910,429,553)**	**4,378,518,732,282**	**4,625,429,161,835**	**(248,750,195,501)**	**4,376,678,966,334**

16. LONG-TERM INVESTMENTS (continued)

16.1 Investments in subsidiaries

	Ending balance			*Beginning balance*		
	% of interest	*Cost of investment*	*Provision*	*% of interest*	*Cost of investment*	*Provision*
		VND	*VND*		*VND*	*VND*
IDICO-URBIZ	100.00	1,200,000,000,000	-	100.00	1,200,000,000,000	-
IDICO-ITC	65.00	585,000,000,000	-	65.00	585,000,000,000	-
IDICO-INC	75.00	562,500,000,000	-	75.00	562,500,000,000	-
IDICO-IVC	99.99	549,945,000,000	-	99.99	549,945,000,000	-
IDICO-SHP	51.78	275,136,264,631	-	51.78	275,136,264,631	-
IDICO-IDI	57.50	181,437,568,176	-	57.50	181,437,568,176	-
UDICO	64.51	138,177,060,000	-	64.51	138,177,060,000	-
IDICO-INCO 10	99.18	103,648,011,208	(10,030,377,984)	99.18	103,648,011,208	(7,019,541,683)
IDICO-ISC	100.00	100,000,000,000	-	100.00	100,000,000,000	-
IDERGY	99.99	99,990,000,000	-	99.99	99,990,000,000	-
IDICO-QUE VO	54.94	58,589,200,000	-	54.94	58,589,200,000	-
IDICO-MCI	91.52	58,316,766,908	(58,316,766,908)	91.52	58,316,766,908	(58,316,766,908)
IDICO-LINCO	51.00	55,409,106,453	-	51.00	55,409,106,453	-
IDICO-TCC	98.40	51,577,210,000	(27,851,284,661)	98.40	51,577,210,000	(28,702,798,114)
IDICO-IHC	99.98	39,990,000,000	-	99.98	39,990,000,000	-
IDICO-CONAC	51.00	32,039,472,494	-	51.00	32,039,472,494	-
TOTAL		**4,091,755,659,870**	**(96,198,429,553)**		**4,091,755,659,870**	**(94,039,106,705)**

16. LONG-TERM INVESTMENTS (continued)

16.2 Investments in associates

	Ending balance			*Beginning balance*		
	% of interest	*Cost of investment*	*Provision*	*% of interest*	*Cost of investment*	*Provision*
	%	*VND*	*VND*	*%*	*VND*	*VND*
Bien Hoa - Vung Tau Expressway Investment and Development JSC	49.00	150,712,000,000	(150,712,000,000)	49.00	150,712,000,000	(150,712,000,000)
IDICO Machinery Erection Construction Investment JSC	20.13	18,218,017,481	-	20.13	18,218,017,481	-
IDICO Investment Consulting JSC	44.00	7,194,400,000	-	44.00	7,194,400,000	-
TOTAL		**176,124,417,481**	**(150,712,000,000)**		**176,124,417,481**	**(150,712,000,000)**

16.3 Other long-term investments

	Ending balance			*Beginning balance*		
	% of interest	*Cost of investment*	*Provision*	*% of interest*	*Cost of investment*	*Provision*
	%	*VND*	*VND*	*%*	*VND*	*VND*
Long Son Petroleum Industrial Park Investment JSC	4.01	28,256,416,000	-	4.01	28,256,416,000	-
Dong Thuan Investment JSC	4.57	14,470,722,442	-	4.57	14,470,722,442	-
Industrial University of Vinh	7.17	10,217,858,042	-	7.17	10,217,858,042	(3,999,088,796)
Cuong Thuan IDICO Development Investment JSC	1.22	8,393,000,000	-	1.22	8,393,000,000	-
Vietnam Urban Construction Investment JSC	2.88	3,119,400,000	-	8.91	3,119,400,000	-
General Construction Consulting JSC	4.76	2,951,688,000	-	4.76	2,951,688,000	-
TOTAL		**67,409,084,484**	**-**		**67,409,084,484**	**(3,999,088,796)**

16. LONG-TERM INVESTMENTS (continued)

16.4 Investment in BCC

The ending balance represents for capital contribution under the Business Cooperation Contract No 10/HDHTKD between the Company and IDICO Long An Investment Construction JSC for Huu Thanh residential area project for workers. The Company earns the profit based on its capital contribution ratio.

17. SHORT-TERM TRADE PAYABLES AND ADVANCES FROM CUSTOMERS

17.1 Short-term trade payables

VND

	Ending balance	*Beginning balance*
Due to other parties	56,435,539,865	57,774,153,201
Thai Linh Construction Manufacturing Company Limited	*5,976,844,434*	*5,913,249,327*
Nghia Binh Construction Trading Service Co., Ltd	*6,940,085,273*	*9,595,310,614*
Soltech Viet Nam Environment JSC	*6,633,450,205*	*8,169,036,620*
Viet Phap Investment Construction Trading JSC	*8,341,405,448*	*1,226,555,604*
Others	*28,543,754,505*	*32,870,001,036*
Due to related parties *(Note 32)*	42,471,067,531	31,680,424,774
TOTAL	**98,906,607,396**	**89,454,577,975**

17.2 Short-term advances from customers

VND

	Ending balance	*Beginning balance*
HD Tay Ninh Joint Stock Company	21,596,939,279	-
An Phu Khang Company Limited	13,847,339,921	-
Others	16,678,344	55,973,801,365
TOTAL	**35,460,957,544**	**55,973,801,365**

18. DIVIDENDS AND PROFIT DISTRIBUTION PAYABLES

VND

Profit of the year	*Ending balance*	*Beginning balance*
Accrued to 2025	666,877,932	626,132,907
TOTAL	**666,877,932**	**626,132,907**

19. TAX AND STATUTORY OBLIGATIONS

VND

	Beginning balance	*Increase in period*	*Decrease in period*	*Ending balance*
Receivable				
Value-added tax	7,602,590,491	35,057,770,578	(28,950,769,632)	13,709,591,437
Personal income tax	2,351,763,103	-	(2,351,684,339)	78,764
Overpaid land rental	-	547,463,681	-	547,463,681
TOTAL	**9,954,353,594**	**35,605,234,259**	**(31,302,453,971)**	**14,257,133,882**
Payables				
Corporate income tax	277,320,342,271	237,114,431,923	(295,602,623,657)	218,832,150,537
Value-added tax	4,178,051,945	148,152,665,213	(114,130,698,466)	38,200,018,692
Natural resource tax	5,134,591,319	14,817,207,991	(17,074,113,867)	2,877,685,443
Personal income tax	1,015,966,572	22,832,746,678	(21,980,634,515)	1,868,078,735
Land and housing tax	20,473,488	2,958,509,066	(2,978,982,554)	-
Others	5,729,734,754	7,225,435,564	(10,835,567,641)	2,119,602,677
TOTAL	**293,399,160,349**	**433,100,996,435**	**(462,602,620,700)**	**263,897,536,084**

20. SHORT-TERM ACCRUED EXPENSES

VND

	Ending balance	*Beginning balance*
Cost-to-complete of infrastructure in the industrial park being leased	878,937,862,117	883,766,851,160
Interest expense	14,603,375,281	16,659,179,987
Project expense	13,552,914,337	13,552,914,337
Others	4,724,497,907	2,243,910,488
TOTAL	**911,818,649,642**	**916,222,855,972**

21. DEFERRED REVENUE

VND

	Ending balance	*Beginning balance*
Short-term	**199,704,203,325**	**141,382,638,809**
Revenue received in advance for land lease, management fees, and infrastructure usage at industrial parks:		
- Phu My II Industrial Park	97,537,169,545	80,388,617,985
- Phu My II Expansion Industrial Park	61,263,541,474	51,854,615,600
- My Xuan A Industrial Park	15,933,166,384	135,452,262
- Huu Thanh Industrial Park	14,139,822,815	8,613,455,750
- Nhon Trach 5 Industrial Park	8,082,591,348	-
- Cau Nghin Industrial Park	1,164,426,195	390,497,212
- Other	1,583,485,564	-
Long-term	**3,855,231,120,336**	**3,941,356,308,246**
Revenue received in advance for land lease, management fees, and infrastructure usage at industrial parks:		
- Phu My II Industrial Park	2,232,754,686,218	2,292,880,967,615
- Phu My II Expansion Industrial Park	1,318,457,292,950	1,338,628,318,313
- Huu Thanh Industrial Park	304,019,141,168	309,847,022,318
TOTAL	**4,054,935,323,661**	**4,082,738,947,055**

22. OTHER SHORT-TERM PAYABLES

VND

	Ending balance	*Beginning balance*
Deposit for capital contribution obligation fulfilment *(i)*	350,000,000,000	350,000,000,000
Deposits received *(ii)*	104,145,768,688	97,680,062,809
Others	2,109,442,031	2,076,675,160
TOTAL	**456,255,210,719**	**449,756,737,969**

(i) The ending balance represents deposits from Deposit Agreement at 15 December 2025 of VTA Export - Import Co., Ltd and Mr Vi Tuan Anh for the purpose of fulfilling capital contribution obligations to VTA Global Port Joint Stock Company.

(ii) The ending balance represents deposits from customers to secure the obligations to perform land sublease service contracts in Industrial parks.

23. LOANS

VND

	Beginning balance	*Increase in period*	*Decrease in period*	*Reclassification*	*Ending balance*
Short-term	**2,222,061,467,480**	**686,648,980,832**	**(1,427,882,186,731)**	**450,752,120,182**	**1,931,580,381,763**
Bank loans *(Note 23.1)*	2,017,203,729,360	536,648,980,832	(1,027,838,883,141)	-	1,526,013,827,051
Loan related parties (Note 23.2)	-	150,000,000,000	-	-	150,000,000,000
Current portion of long-term bank loans *(Note 23.3)*	204,857,738,120	-	(400,043,303,590)	450,752,120,182	255,566,554,712
Long-term	**1,238,634,502,796**	-	-	**(450,752,120,182)**	**787,882,382,614**
Bank loans *(Note 23.3)*	1,238,634,502,796	-	-	(450,752,120,182)	787,882,382,614
TOTAL	**3,460,695,970,276**	**686,648,980,832**	**(1,427,882,186,731)**	**-**	**2,719,462,764,377**

23. LOANS (continued)

23.1 Short-term loans from banks

Names of banks	*Ending balance (VND)*	*Maturity date*	*Interest rate (% p.a)*	*Purpose*	*Description of collaterals (Note 5,10)*
Vietnam Technological and Commercial Joint Stock Bank - Sai Gon Branch	680,000,000,000	30 November 2026	6.18	Finance working capital	Land use rights and properties associated with the land formed in future at Phu My II Expansion Industrial Park for the area that has not yet been leased
Vietnam Technological and Commercial Joint Stock Bank - Sai Gon Branch	400,000,000,000	30 November 2026	6.18	Finance working capital	14,345,790 shares of HTI owned by the Company 15,606,000 shares of ICN owned by the Company 16,744,320 shares of LAI owned by the Company
Kasikornbank Public Company Limited - Ho Chi Minh City Branch	250,000,000,000	From 25 January 2027 to 26 March 2027	6.95	Finance working capital	Unsecured
Vietnam Bank for Agriculture and Rural Development - Tan Dinh Branch	196,013,827,051	From 05 October 2026 to 25 March 2027	7.5	Finance working capital	Term deposit of VND 223.1 billion held by IDICO at Vietnam Prosperity Joint Stock Commercial Bank (VPBank)
TOTAL	**1,526,013,827,051**				

23. LOANS (continued)

23.2 Loans from related parties

Related Parties	Ending balance *VND*	Maturity date	Interest Rate *(%/p.a)*	*Purpose*	*Description of collaterals*
IDICO-URB	50,000,000,000	23 December 2026	5	Finance working capital	Revenue from land leasing activities in industrial park projects and other legally permissible sources of revenue.
IDICO-IVC	50,000,000,000	23 December 2026	5	Finance working capital	
IDICO-INC	50,000,000,000	23 December 2026	5	Finance working capital	
TOTAL	**150,000,000,000**				

23. LOANS (continued)

23.3 Long-term loans from banks

The Company obtained long-term bank loans. Details are as follows:

Names of banks	*Ending balance (VND)*	*Maturity date*	*Interest rate (% p.a)*	*Purpose*	*Description of collaterals (Notes 10, 11, 12)*
Vietnam Joint Stock Commercial Bank for Industry and Trade - Do Thanh Branch					
Loan 1	245,708,816,592	From 25 January 2027 to 24 April 2028	8.4	Payment for construction investment and technical infrastructure business expenses at Huu Thanh Industrial Park	Land use rights and properties which have not been leased associated with the land formed in future at Huu Thanh Industrial Park for the area that has not yet been leased
Loan 2	8,803,474,618	28 March 2033	8.4		
Bank for Investment and Development of Vietnam (BIDV) - Bac Giang Branch					
Loan 1	355,000,000,000	From 19 October 2026 to 19 April 2035	7.9	Payment for construction investment and technical infrastructure business expenses at Dak Mi 3 Hydropower Project	Fixed assets of the Dak Mi 3 Hydropower Project
Loan 2	230,246,251,115	From 19 October 2026 to 19 October 2029	7.9		
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Eastern Branch					
Loan 1	203,690,395,001	From 26 December 2026 to 8 September 2029	7.9	Payment for construction investment and technical infrastructure business expenses at Cau Nghin Industrial Park	Land use rights and properties which have not been leased associated with the land formed in future at Cau Nghin Industrial Park for the area that has not yet been leased
TOTAL	**1,043,448,937,326**				
In which:					
Current portion	*255,566,554,712*				
Non-current portion	*787,882,382,614*				

24. OWNERS' EQUITY

24.1 Increase and (decrease) in owners' equity

VND

	Share capital	*Share premium*	*Investment and development fund*	*Undistributed earnings*	*Total*
For the period ended 30 September 2025					
Beginning balance	3,299,999,290,000	41,722,046,647	511,865,381,008	999,041,727,731	4,852,628,445,386
Net profit for the period	-	-	-	1,211,960,444,505	1,211,960,444,505
Stock dividend	494,988,940,000	-	-	(494,988,940,000)	-
Cash dividend	-	-	-	(494,999,893,500)	(494,999,893,500)
Ending balance	3,794,988,230,000	41,722,046,647	511,865,381,008	1,221,013,338,736	5,569,588,996,391
For the period ended 30 September 2026					
Beginning balance	3,794,988,230,000	41,722,046,647	511,865,381,008	1,022,734,710,584	5,371,310,368,239
Net profit for the period	-	-	-	1,300,764,297,420	1,300,764,297,420
Stock dividend	379,480,410,000			(379,480,410,000)	-
Cash dividend	-	-	-	(569,248,234,500)	(569,248,234,500)
Ending balance	4,174,468,640,000	41,722,046,647	511,865,381,008	1,374,770,363,504	6,102,826,431,159

In relation to the stock dividend distribution, on 6 August 2026, the Corporation submitted Notification No. 736/TCT-BTC on the results of the share issuance for dividend payment to the State Securities Commission of Vietnam ("SSC"), pursuant to which a total of 37,948,041 shares were distributed to existing shareholders. On 10 August 2026, the Corporation received Official Letter No. 7497/UBCK-QLCB issued by the SSC confirming its receipt of the report on the results of the aforesaid share issuance. On 27 August 2026, the Corporation completed the increase of its charter capital under the 10th amended Enterprise Registration Certificate issued by the Department of Finance of Ho Chi Minh City.

24. OWNERS' EQUITY (continued)

24.2 Share capital

	Ending balance		
	VND	*Shares*	*%*
S.S.G Group Joint Stock Company	939,262,500,000	93,926,250	22.50
Bach Viet Trading and Manufacturing Co., Ltd.	497,920,440,000	49,792,044	11.93
Others	2,737,285,700,000	273,728,570	65.57
TOTAL	**4,174,468,640,000**	**417,446,864**	**100.00**

24.3 Capital transactions with owners and distribution of dividends

		VND
	Current period	*Previous period*
Contributed share capital		
Beginning balance	3,794,988,230,000	3,299,999,290,000
Increase	379,480,410,000	494,988,940,000
Ending balance	4,174,468,640,000	3,794,988,230,000
Dividends		
Dividends declared in the form of shares and cash	948,728,644,500	989,988,833,500
Dividends by cash	569,207,489,475	494,991,666,500

24.4 Shares

	Ending balance	*Beginning balance*
	(shares)	*(shares)*
Authorized shares	417,446,864	379,498,823
Shares issued and fully paid	417,446,864	379,498,823
Ordinary shares	*417,446,864*	*379,498,823*
Shares in circulation	417,446,864	379,498,823
Ordinary shares	*417,446,864*	*379,498,823*

Par value of outstanding share is VND 10,000 per share. The holders of the Company's ordinary shares are entitled to receive dividends as and when declared by the Company. Each ordinary share carries one vote per share without restriction.

25. REVENUE

25.1 Revenue from sale of goods and rendering of services

VND

	Current period	*Previous period*
Net revenue	**1,889,825,103,732**	**1,914,646,946,316**
Of which:		
Revenue from industrial park real estate with existing infrastructure	*1,593,373,745,115*	*1,570,163,763,569*
Sale of electricity	*158,016,917,945*	*233,961,441,234*
Sale of industrial park service	*130,615,406,719*	*101,731,356,225*
Others	*7,819,033,953*	*8,790,385,288*
Of which:		
Sales to other parties	*1,875,278,719,467*	*1,898,606,503,291*
Sales to related parties (Note 32)	*14,546,384,265*	*16,040,443,025*

25.2 Financial income

VND

	Current period	*Previous period*
Dividend income	333,902,337,900	274,840,280,498
Interest income	145,832,016,733	66,486,933,746
Others	35,459,000	13,505,983
TOTAL	**479,769,813,633**	**341,340,720,227**

26. COST OF GOODS SOLD AND SERVICE RENDERED

VND

	Current period	*Previous period*
Cost of industrial park real estate with existing infrastructure	521,088,496,854	545,577,996,255
Cost of sale of electricity	83,000,622,818	107,637,506,697
Cost of providing industrial park services	53,010,937,256	38,832,520,140
Others	1,278,151,756	4,634,637,394
TOTAL	**658,378,208,684**	**696,682,660,486**

27. FINANCIAL EXPENSES

VND

	Current period	*Previous period*
Loan interest expense	116,835,661,853	81,410,580,782
Provision (reversal) for diminution in value of long-term investments	(1,839,765,948)	(8,458,583,987)
Others	342,833,114	506,232,966
TOTAL	**115,338,729,019**	**73,458,229,761**

28. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	Current period	*Previous period*
Selling expenses	**25,363,757,148**	**23,659,792,842**
Expenses for external services	11,176,447,892	13,275,740,094
Labor costs	10,131,811,126	8,820,637,422
Others	4,055,498,130	1,563,415,326
General and administrative expenses	**75,898,619,266**	**67,015,168,472**
Labor costs	49,482,474,397	38,060,919,467
Expenses for external services	9,405,756,098	10,110,770,949
Reversal of provision	1,897,700,239	(2,798,564,676)
Depreciation and amortization	907,846,598	724,601,040
Others	14,204,841,934	20,917,441,692
TOTAL	**101,262,376,414**	**90,674,961,314**

29. PRODUCTION AND OPERATING COSTS

VND

	Current period	*Previous period*
Land and infrastructure costs at industrial parks	509,517,037,445	581,478,118,743
Depreciation and amortization	111,951,141,168	60,520,625,410
Labor costs	71,769,118,115	56,523,610,926
Expenses for external services	24,075,983,012	25,935,997,251
Raw materials	1,614,306,463	2,031,953,965
Provision expense	57,934,291	(11,257,148,663)
Others	40,655,064,604	72,124,464,168
TOTAL	**759,640,585,098**	**787,357,621,800**

30. OTHER INCOME

VND

	Current period	*Previous period*
Penalty incomes	45,755,751,876	37,273,491,221
Disposal of asset	67,171,717	-
TOTAL	**45,822,923,593**	**37,273,491,221**

31. CORPORATE INCOME TAX

The Company has the obligations to pay corporate income tax ("CIT") as follows:

- Income from Dak Mi 3 Hydropower Plant was CIT-exempt for four years (2017 - 2020), and is subject to 50% deduction in the following nine years (2021 - 2029). The applicable rate is 10% for 15 years from 2017.
- Income from other activities subject to pay CIT at the rate of 20% on taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim separate financial statements could change at a later date upon final determination by the tax authorities.

31.1 CIT expense

VND

	Current period	*Previous period*
CIT expense in the period	237,000,939,751	228,959,752,097
Adjustment for additional CIT assessed from prior years	113,492,172	-
Current CIT expense	237,114,431,923	228,959,752,097
Deferred tax expense	539,869,054	(9,052,726,582)
TOTAL	**237,654,300,977**	**219,907,025,515**

31. CORPORATE INCOME TAX (continued)

31.1 CIT expense (continued)

Reconciliation between CIT expense and the accounting profit multiplied by CIT rates is presented below:

VND

	Current period	*Previous period*
Accounting profit before tax	**1,538,418,598,397**	**1,431,867,470,020**
At applicable CIT rates	307,683,719,679	286,373,494,004
Adjustments to increase (decrease):		
Non-deductible expenses	1,221,225,138	10,296,325,101
Dividend income	(66,780,467,580)	(54,968,056,100)
Tax incentive, reduction	(5,123,537,486)	(12,742,010,907)
Adjustment for additional CIT assessed from prior years	113,492,172	-
CIT expense	**237,114,431,923**	**228,959,752,097**

31.2 Current tax

The current tax payable is based on taxable income for the period. The taxable income of the Company for the period differs from the profit as reported in the interim separate income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's current tax liability is calculated using tax rates that have been enacted at the interim separate statement of financial position date.

31.3 Deferred tax

The following are the deferred tax assets and deferred tax liabilities recognised by the Company, and the movements thereon, during the current and previous period:

VND

	Interim separate statement of financial position		*Interim separate income statement*	
	Ending balance	*Beginning balance*	*Current period*	*Previous period*
Accrual expenses	120,310,452,802	120,850,321,856	539,869,054	(9,052,726,582)
Deferred tax assets	***120,310,452,802***	***120,850,321,856***		
Net deferred tax income			***539,869,054***	***(9,052,726,582)***

32. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship with the Company and other related parties of the Company during the period and as at 30 September 2026 is as follows:

Related parties	*Relationship*
IDICO Urban and Industrial Zone Development Limited Company ("IDICO-URBIZ")	Subsidiary
IDICO Industrial Zone Service Limited Company ("IDICO-ISC")	Subsidiary
IDICO Urban and House Development Investment JSC ("UDICO")	Subsidiary
IDICO Srok Phu Mieng Hydro Power JSC ("IDICO-SHP")	Subsidiary
IDICO Infrastructure Development Investment JSC ("IDICO-IDI")	Subsidiary
IDICO Long An Investment Construction JSC ("IDICO-LINCO")	Subsidiary
IDICO Investment Construction Oil and Natural Gas JSC ("IDICO-CONAC")	Subsidiary
IDICO Material Development and Construction Investment JSC ("IDICO-MCI")	Subsidiary
IDICO No.10 Investment Construction JSC ("IDICO-INCO 10")	Subsidiary
Que Vo IDICO Urban and Industrial Development Investment JSC ("IDICO-QUE VO")	Subsidiary
Thai Binh IDICO Construction and Investment JSC ("IDICO-TCC")	Subsidiary
IDICO Tien Giang JSC ("IDICO-ITC")	Subsidiary
IDERGY JSC ("IDICO-IDERGY")	Subsidiary
IDICO Vinh Quang JSC ("IDICO-IVC")	Subsidiary
IDICO Ha Nam JSC ("IDICO-IHC")	Subsidiary
IDICO Ninh Binh JSC ("IDICO-INC")	Subsidiary
VTA Global Port JSC ("VTA Global Port")	Subsidiary
IDICO Investment Consultancy JSC ("IDICO-INCON")	Associate
IDICO Machinery Erection Construction Investment JSC ("LAMA IDICO")	Associate
Bien Hoa - Vung Tau Expressway Investment and Development JSC	Associate
S.S.G Group Joint Stock Company ("S.S.G Group JSC")	Major shareholder
Bach Viet Trading and Manufacturing Limited Company ("Bach Viet")	Major shareholder
Management individuals (Board of Management, Audit Committee and General Directors) and close relatives of these individuals.	Significant influence

32. TRANSACTIONS WITH RELATED PARTIES (continued)

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

VND

Related party	*Transaction*	Current period	Previous period
IDICO-URBIZ	Profit appropriation	109,587,034,193	76,132,639,684
	Loan	50,000,000,000	-
	Loan interest	54,794,521	-
IDICO-LINCO	Purchase construction service	91,847,850,836	44,948,525,095
	Lending interest	6,965,556,165	6,544,520,548
IDICO-ISC	Purchase of service	44,425,624,790	28,555,941,440
	Purchase construction service	223,605,042	21,356,827
	Sale of services	12,449,999,997	12,564,980,414
	Profit appropriation	44,363,578,207	28,414,778,814
IDICO-QUEVO	Profit appropriation	43,949,200,000	74,713,640,000
IDICO-CONAC	Profit appropriation	46,818,000,000	22,888,800,000
IDICO-SHP	Profit appropriation	58,247,500,000	46,598,000,000
IDICO-IDI	Profit appropriation	28,691,580,000	25,822,422,000
IDICO-INCO 10	Purchase construction service	26,313,397,595	17,623,806,628
	Capital contribution	-	86,000,000,000
S.S.G Group Joint Stock Company	Office rental	8,490,352,500	8,490,352,500
IDICO-INCON	Consulting services	3,736,491,257	2,406,834,834
UDICO	Service revenue	512,898,702	481,077,324
	Purchase of electricity	-	214,769,012
	Purchase construction	-	1,219,332,699
IDICO-ITC	Loan interest	-	12,019,556,165
	Loan repayment	-	540,000,000,000
	Service revenue	-	1,671,445,126
IDICO-IVC	Loan	50,000,000,000	300,000,000,000
	Loan interest	54,794,521	7,890,410,959
IDICO-INC	Loan	50,000,000,000	450,000,000,000
	Loan interest	54,794,521	4,499,999,999
IDICO-TCC	Office rental	-	960,000,000
VTA Global Port	Service revenue	1,583,485,566	-
LAMA IDICO	Profit appropriation	553,445,500	-

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from related parties as at the statement of financial position dates were as follows:

VND

Related party	*Transaction*	*Ending balance*	*Beginning balance*
Short-term trade receivables			
IDICO-ISC	Other services	1,521,666,666	3,167,512,177
UDICO	Other services	3,451,841	-
TOTAL		**1,525,118,507**	**3,167,512,177**
Short-term advances to suppliers			
IDICO-LINCO	Purchase construction service	4,767,749,998	4,767,749,998
IDICO-INCO 10	Purchase construction service	1,319,287,612	815,409,629
IDICO-INCON	Consulting services	461,971,411	193,355,614
S.S.G Group JSC	Rental office	943,372,500	943,372,500
IDICO-MCI	Other services	138,089,282	138,089,282
TOTAL		**7,630,470,803**	**6,857,977,023**
Short-term held -to- maturity investment			
IDICO-LINCO *(i)*	Lending principal	114,000,000,000	114,000,000,000
	Accrued interest income	2,413,646,713	-
Short-term other receivables			
IDICO-CONAC	Profit appropriation	12,484,800,000	-
IDICO-MCI	Lending interest	783,489,465	783,489,465
IDICO-INCON	Profit appropriation	-	1,500,000,000
TOTAL		**13,268,289,465**	**2,283,489,465**
Short-term trade payables			
IDICO-LINCO	Purchase construction service	23,572,787,848	7,529,784,799
IDICO-ISC	Industrial Park services	8,118,202,301	13,799,986,625
IDICO-INCO 10	Purchase construction service	7,541,723,811	6,186,542,062
IDICO-URBIZ	Purchase construction service	1,881,115,303	1,881,115,303
IDICO-INCON	Consulting service	1,291,394,302	1,477,250,417
UDICO	Electricity and construction service	65,843,966	805,745,568
TOTAL		**42,471,067,531**	**31,680,424,774**

(i) This is an unsecured loan with interest from 8.4% per annum and the maturity date to 31 December 2026.

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from related parties as at the statement of financial position dates were as follows:

VND

Related party	*Transaction*	*Ending balance*	*Beginning balance*
Short-term accrued			
IDICO-URBIZ	Loan interest	54.794.521	-
IDICO-IVC	Loan interest	54.794.521	-
IDICO-INC	Loan interest	54.794.521	-
TOTAL		**164.383.563**	**-**
Short-term loan			
IDICO-URBIZ	Loan	50.000.000.000	-
IDICO-IVC	Loan	50.000.000.000	-
IDICO-INC	Loan	50.000.000.000	-
TOTAL		**150.000.000.000**	**-**
Other short-term payables			
VTA Global Port	Deposit	1.000.000.000	

Transactions with other related parties

The remuneration (including salaries and/or other forms of compensation) of the members of the Board of Directors ("BOD"), the Audit Committee ("AC"), the Board of Management and Chief Accoutant during the reporting period is as follows:

VND

Individuals	*Position*	*Current period*	*Previous period*
Ms Nguyen Thi Nhu Mai	Chairwoman	1,992,000,000	1,840,000,000
Mr Dang Chinh Trung	BOD Member cum General Director	3,823,704,000	3,369,050,000
Mr Nguyen Viet Tuan	BOD Member cum Deputy General Director	3,032,904,000	2,632,955,172
Ms Tran Thuy Giang	BOD Member cum Audit Committee Member	1,867,500,000	1,725,000,000
Mr Ton That Anh Tuan	BOD Independent member cum Audit Committee Head	373,500,000	345,000,000
Mr Nguyen Hong Hai	Deputy General Director	1,318,054,000	1,162,658,621
Mr Dang Viet Dung	Deputy General Director	675,123,429	-
Ms Tran Ngoc Sang	Chief Accountant	1,148,947,000	936,681,583
TOTAL		**14,231,732,429**	**12,011,345,376**

33. COMMITMENTS

Operating lease commitments

The Company leases offices under operating lease arrangements. The minimum lease commitment at the statement of financial position date under the operating lease arrangements are as follows:

VND

	Ending balance	*Beginning balance*
Less than 1 year	13,743,114,000	9,339,387,750
From 2 to 5 year	27,486,228,000	-
Total	**41,229,342,000**	**9,339,387,750**

Construction cost commitments

On 30 September 2026, the Company has contracts related to the construction of development projects including Huu Thanh, Cau Nghin, Phu My II, and Phu My II expanded Industrial Parks with a total value of VND 837.7 billion.

Capital contribution commitment

On 30 September 2026, the Company is in the process of completing the legal procedures for the contribution of assets to VTA Global Port with a value of VND 306 billion, corresponding to a 51.00% ownership interest.

34. CONTINGENT LIABILITIES

The Company had a land lease contract with the State to implement its power projects. Pursuant to the terms of the lease contracts, the dismantling approaches of properties attached with the locations at the end of the lease term shall be conducted in accordance with the applicable law and regulation. As at the date of these interim separate financial statements, the Company assessed that the obligations for the cost to dismantle properties attached to the land are uncertain. Accordingly, the Company has not recognized these obligations as they cannot be reliably estimated at this time.

35. SEGMENT INFORMATION

The primary segment reporting format is determined to be business segments as the Company's risks and rates of return are affected predominantly by differences in the products and services produced. The operating businesses are organized and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

The Company is principally engaged in the development of industrial parks, electricity, and rendering of related services.

Transfer prices between business segments are set on an arm's length basis in a manner similar to transactions with third parties. Segment revenue, segment expense and segment result include transfers between business segments. Those transfers are eliminated in preparation of the interim separate financial statements.

The Company operates in one geographical segment which is Vietnam. The following tables present revenue, profit and certain assets and liability information regarding the Company's business segment:

35. SEGMENT INFORMATION (continued)

VND

	Industrial park business	*Electricity business*	*Real estate business*	*Others*	*Total*
For the period ended 30 September 2026					
Segment net revenue	1,723,989,151,834	158,016,917,945	-	7,819,033,953	1,889,825,103,732
Results					
Inter-segment gross profit	1,149,889,717,724	75,016,295,127	-	6,540,882,197	1,231,446,895,048
Unallocated expenses					306,971,703,349
Current corporate income tax expense					(237,114,431,923)
Deferred tax income					(539,869,054)
Net profit after tax					1,300,764,297,420
As at 30 September 2026					
Assets *and liabilities*					
Inter-segment asset	7,059,000,792,545	1,079,202,077,307	27,013,150,479	7,860,000,000	8,173,076,020,331
Unallocated assets *(*)*					6,505,403,932,019
Total assets					14,678,479,952,350
Inter-segment payables	7,966,198,427,074	607,455,094,117	-	2,000,000,000	8,575,653,521,191

(*) Unallocated assets mainly consist of cash, cash equivalents, and financial investments.

35. SEGMENT INFORMATION (continued)

VND

	Industrial Park Business	*Electricity business*	*Real estate business*	*Others*	*Total*
For the period ended 30 September 2025					
Segment net revenue	1,671,895,119,794	233,961,441,234	-	8,790,385,288	1,914,646,946,316
Results					
Inter-segment gross profit	1,087,484,603,399	126,323,934,537	-	4,155,747,894	1,217,964,285,830
Unallocated expenses					213,903,184,190
Current corporate income tax expense					(228,959,752,097)
Deferred tax income					9,052,726,582
Net profit after tax					1,211,960,444,505
As at 31 December 2025					
Assets *and liabilities*					
Inter-segment asset	7,271,650,745,435	1,117,004,060,630	49,797,292,449	-	8,438,452,098,514
Unallocated assets (*)					6,314,738,709,376
Total assets					14,753,190,807,890
Inter-segment payables	8,664,363,888,530	715,554,551,121	-	1,962,000,000	9,381,880,439,651

(*) Unallocated assets mainly consist of cash, cash equivalents, and financial investments.

36. RECLASSIFICATION OF THE CORRESPONDING FIGURES IN ACCORDANCE WITH REQUIREMENTS OF CIRCULAR 99

Certain corresponding figures in the financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption for the current period's interim separate financial statements *(Note 3.1)*. The details are as follows:

VND

	Beginning balance (as previously stated)	*Restatements*	*Beginning balance (as restated)*
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION			
Cash equivalents	43,800,000,000	71,509,589	43,871,509,589
Held-to-maturity investments	2,065,811,643,836	152,510,887,069	2,218,322,530,905
Other short-term receivables	107,629,845,416	(38,582,396,658)	69,047,448,758
Short-term loan receivables	114,000,000,000	(114,000,000,000)	-
Inventories	10,076,027,226	4,320,992,154,932	4,331,068,182,158
Other long-term receivables	302,748,974,920	(290,140,000,000)	12,608,974,920
Investment properties	1,618,268,647,661	-	1,618,268,647,661
Cost	*4,984,563,168,717*	*(2,845,715,269,151)*	*2,138,847,899,566*
Accumulated depreciation	*(3,366,294,521,056)*	*2,845,715,269,151*	*(520,579,251,905)*
Construction in progress	4,781,264,978,905	(4,320,992,154,932)	460,272,823,973
Investment in other entities	67,409,084,484	290,140,000,000	357,549,084,484
Short-term advances from customers	5,083,514,744	50,890,286,621	55,973,801,365
Short-term deferred revenues	192,272,925,430	(50,890,286,621)	141,382,638,809
INTERIM SEPARATE CASH FLOW STATEMENT			
Increase, decrease in inventories	999,631,980	(598,059,193,027)	(597,059,561,047)
Increase, decrease in payables	337,400,524,430	536,830,913,133	874,231,437,563
Cash outflows for the purchase and construction of property, plant and equipment and other long-term assets	(880,349,279,722)	443,243,284,515	(437,105,995,207)

37. EVENTS AFTER THE REPORTING PERIOD

There are no other material matters or circumstance that has arisen since the end of the reporting period that requires adjustment or disclosure in the accompanying interim separate financial statements of the Company.

Approved, 28 October 2026

PREPARER	CHIEF ACCOUNTANT	DEPUTY GENERAL DIRECTOR
Tran Huynh Thanh Truc	Tran Ngoc Sang	Nguyen Viet Tuan