

Number: 276/CT-INC

Ho Chi Minh City, August 14, 2025

On the disclosure of financial statements
Review of the first 6 months of 2025

To: Hanoi Stock Exchange.

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, IDICO Investment Consulting Joint Stock Company shall disclose information on the Audited Financial Statements for the first 6 months of 2025 to the Hanoi Stock Exchange as follows:

1. Organization name: IDICO Investment Consulting Joint Stock Company:

- Stock code: **INC**
- Head office address: No. 100, Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City.
- Phone: 0283 8995588
- Email: headoffice@idico.com.vn Website: <https://idico-incon.com.vn>

2. Information disclosure content:

- Audited financial report for the first 6 months of 2025:
 - ☒ Separate financial statements (TCNY) no subsidiaries and the superior accounting unit has affiliated units);
 - ☐ Consolidated financial statements (TCNY has subsidiaries);
 - ☐ Consolidated financial statements (TCNY has its own accounting unit and accounting apparatus).
- Cases that require explanation:
 - + The audit organization gives an opinion that is not an unqualified opinion on the financial statements:
 - ☐ Yes ☐ No
 - Explanatory document in case of integration:
 - ☐ Yes ☐ No
 - + The difference between pre- and post-audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa:
 - ☐ Yes ☐ No
 - Explanatory document in case of integration:
 - ☐ Yes ☐ No
 - + Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:



☒ Yes

☐ No

Explanatory document in case of integration:

☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☒ No

This information was published on the Company's website on August 14, 2025 at the link: <https://idico-incon.com.vn>

3. Report on transactions with a value of 35% or more of total assets in the first 6 months of 2025: None

We commit that the information published above is true and are fully responsible before the law for the content of the information provided.

Recipient :

- As above;

- Save TCKT, HCNS.

(Attached are the audited financial statements for the first 6 months of 2025 and the document explaining that the profit after tax for the first 6 months of 2025 fluctuated by more than 10% compared to the same period)

**AUTHORIZED PERSON TO DISCLOSURE INFORMATION
CHIEF ACCOUNTANT**



Lai Van Hoan



IDICO Investment Consultancy Joint Stock Company

Interim financial statements

For the six-month period ended 30 June 2025



IDICO Investment Consultancy Joint Stock Company

CONTENTS

	<i>Pages</i>
General information	1
Report of the management	2
Report on review of interim financial statements	3 - 4
Interim balance sheet	5 - 6
Interim income statement	7
Interim cash flow statement	8 - 9
Notes to the interim financial statements	10 - 31

IDICO Investment Consultancy Joint Stock Company

GENERAL INFORMATION

THE COMPANY

IDICO Investment Consultancy Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0304843611 issued by the Department of Planning and Investment of Ho Chi Minh City on 31 January 2007, and as amended.

On 13 October 2006, the Company was equitized according to Decision No. 1423/QĐ-BXD of the Minister of Construction.

On 18 April 2011, the Company's shares were listed on the Hanoi Stock Exchange ("HNX").

The current principal activities of the Company are to provide consulting services, design, planning, topographic and geological surveying, and construction supervision.

The Company's head office is located at No. 100 Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

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

Mr Hoang Tuan Anh	Chairman
Mr Nguyen Ngoc Khanh	Member
Mr Huynh Anh Tuan	Independent member

BOARD OF SUPERVISION

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

Mr Vu Tuan Anh	Head	
Ms Vu Thi Thuy Phuong	Member	
Mr Bui The Cong	Member	appointed on 24 April 2025
Mr Do Tan Khiem	Member	resigned on 24 April 2025

MANAGEMENT

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

Mr Nguyen Ngoc Khanh	Director
Mr Dam Van Kien	Deputy Director
Mr Ta Van Loi	Deputy Director
Mr Pham Lam Son	Deputy Director

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Nguyen Ngoc Khanh.

AUDITORS

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

IDICO Investment Consultancy Joint Stock Company

REPORT OF MANAGEMENT

Management of IDICO Investment Consultancy Joint Stock Company ("the Company") is pleased to present this report and the interim financial statements of the Company for the six-month period ended 30 June 2025.

MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

Management is responsible for the interim financial statements of each financial period which give a true and fair view of the interim financial position of the Company and of the interim results of its operations and its interim cash flows for the period. In preparing those interim financial statements, 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 financial statements; and
- ▶ prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim 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.

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

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim financial statements give a true and fair view of the interim financial position of the Company as at 30 June 2025, and of the interim results of its operations and its interim cash flows for the six-month 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 financial statements.



For and on behalf of management:

Nguyen Ngoc Khanh
Director

Ho Chi Minh City, Vietnam

14 August 2025



Shape the future
with confidence

Ernst & Young Vietnam Limited
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Website (VN): ey.com/vi_vn

Reference: 13689494/68666412-LR

REPORT ON REVIEW OF THE INTERIM FINANCIAL STATEMENTS

To: The Shareholders of IDICO Investment Consultancy Joint Stock Company

We have reviewed the accompanying interim financial statements of IDICO Investment Consultancy Joint Stock Company ("the Company") as prepared on 14 August 2025 and set out on pages 5 to 31 which comprise the interim balance sheet as at 30 June 2025, and the interim income statement, and the interim cash flow statement for the six-month period then ended and the notes thereto.

Management's responsibility

The Company's management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements, and for such internal control as the management determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim separate financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of the Company as at 30 June 2025, and of the interim results of its operations and its interim cash flows for the six-month 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 financial statements.

Ernst & Young Vietnam Limited



Nguyễn Thị Nhu Quỳnh
Deputy General Director
Audit Practicing Registration Certificate
No: 3040-2024-004-1

Ho Chi Minh City, Vietnam

14 August 2025

INTERIM BALANCE SHEET
as at 30 June 2025

VND

Code	ASSETS	Notes	30 June 2025	31 December 2024
100	A. CURRENT ASSETS		30,184,886,976	30,605,219,225
110	I. Cash and cash equivalents	4	6,996,614,211	4,103,065,515
111	1. Cash		2,196,614,211	1,103,065,515
112	2. Cash equivalents		4,800,000,000	3,000,000,000
130	II. Current accounts receivable		11,039,768,399	12,853,825,363
131	1. Short-term trade receivables	5	10,721,736,599	13,210,425,078
132	2. Short-term advances to suppliers	6	717,770,000	298,000,000
136	3. Other short-term receivables	7	410,669,572	378,069,572
137	4. Provision for short-term doubtful receivables	8	(810,407,772)	(1,032,669,287)
140	III. Inventory	9	12,121,845,274	13,648,328,347
141	1. Inventories		12,624,054,994	13,648,328,347
149	2. Provision for obsolete inventories		(502,209,720)	-
150	IV. Other current asset		26,659,092	-
151	1. Short-term prepaid expenses		26,659,092	-
200	B. NON-CURRENT ASSETS		5,879,545,079	5,881,521,368
220	I. Fixed assets		5,793,726,329	5,881,521,368
221	1. Tangible fixed assets	10	3,404,672,329	3,492,467,368
222	Cost		8,565,340,145	8,468,167,418
223	Accumulated depreciation		(5,160,667,816)	(4,975,700,050)
227	2. Intangible fixed assets	11	2,389,054,000	2,389,054,000
228	Cost		4,865,783,400	4,865,783,400
229	Accumulated amortisation		(2,476,729,400)	(2,476,729,400)
260	II. Other long-term asset		85,818,750	-
261	1. Long-term prepaid expenses		85,818,750	-
270	TOTAL ASSETS		36,064,432,055	36,486,740,593

INTERIM BALANCE SHEET (continued)
as at 30 June 2025

VND


Code	RESOURCES	Notes	30 June 2025	31 December 2024
300	C. LIABILITY		12,285,801,953	13,521,105,804
310	I. Current liabilities		12,285,801,953	13,521,105,804
311	1. Short-term trade payables	12	3,472,022,891	3,778,889,021
312	2. Short-term advances from customers	13	3,465,012,803	2,716,358,506
313	3. Statutory obligations	14	981,870,941	1,242,683,340
314	4. Payables to employees		969,415,000	941,000,000
315	5. Short-term accrued expenses		531,150,000	81,150,000
319	6. Other short-term payables	15	2,695,702,968	4,590,397,587
322	7. Bonus and welfare fund	16	170,627,350	170,627,350
400	D. OWNERS' EQUITY		23,778,630,102	22,965,634,789
410	I. Owners' equity	17	23,778,630,102	22,965,634,789
411	1. Share capital		20,000,000,000	20,000,000,000
411a	- Ordinary shares with voting rights		20,000,000,000	20,000,000,000
412	2. Share premium		248,050,000	248,050,000
421	3. Undistributed earnings		3,530,580,102	2,717,584,789
421a	- Undistributed earnings by the end of prior period		2,717,584,789	2,430,376,062
421b	- Undistributed earnings of current period		812,995,313	287,208,727
440	TOTAL LIABILITIES AND OWNERS' EQUITY		36,064,432,055	36,486,740,593

Ho Chi Minh City, Viet Nam

14 August 2025


 Pham Thi Loan
Preparer


 Lai Van Hoan
Chief Accountant


 Nguyen Ngoc Khanh
Director


INTERIM INCOME STATEMENT
for the six-month period ended 30 June 2025

VND

Code	ITEMS	Notes	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
01	1. Revenue from rendering of services	18	12,538,295,129	7,684,064,654
02	2. Deductions	18	-	-
10	3. Net revenue from rendering of services	18	12,538,295,129	7,684,064,654
11	4. Cost of services rendered	19	(9,269,151,214)	(5,193,318,679)
20	5. Gross profit from rendering of services		3,269,143,915	2,490,745,975
21	6. Finance income		81,481,341	1,200,470
22	7. Finance expenses		-	(7,221,886)
23	In which: Interest expense		-	(7,221,886)
26	8. General and administrative expenses	20	(2,173,289,485)	(2,206,137,428)
30	9. Operating profit		1,177,335,771	278,587,131
50	10. Accounting profit before tax		1,177,335,771	278,587,131
51	11. Current corporate income tax expense	22.1	(364,340,458)	(55,717,426)
60	12. Net profit after corporate income tax		812,995,313	222,869,705
70	13. Basic earnings per share	17.3	406	111
71	14. Diluted earnings per share	17.3	406	111

Ho Chi Minh City, Viet Nam

14 August 2025



Pham Thi Loan
Preparer



Lai Van Hoan
Chief Accountant



Nguyen Ngoc Khanh
Director

INTERIM CASH FLOW STATEMENT
for the six-month period ended 30 June 2025

VND

Code	ITEMS	Notes	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Accounting profit before tax		1,177,335,771	278,587,131
	<i>Adjustments for:</i>			
02	Depreciation and amortisation	10, 11	184,967,766	228,420,226
03	Provisions		279,948,205	-
05	Profit from investing activities		(81,481,341)	(1,200,470)
06	Interest expense		-	7,221,886
08	Operating profit before changes in working capital		1,560,770,401	513,028,773
09	Decrease (increase) in receivables		2,036,318,479	(2,139,884,103)
10	Decrease (increase) in inventories		1,024,273,353	(722,736,441)
11	Increase in payables		833,429,755	39,482,990
12	(Increase) decrease in prepaid expenses		(112,477,842)	30,286,741
14	Interest paid		-	(7,221,886)
15	Corporate income tax paid	14	(496,243,291)	(213,896,141)
17	Other cash outflows for operating activities		-	(200,000,000)
20	Net cash flows from (used in) operating activities		4,846,070,855	(2,700,940,067)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase of fixed assets		(61,618,500)	(32,472,727)
27	Interest received		81,481,341	1,200,470
30	Net cash flows from (used in) investing activities		19,862,841	(31,272,257)
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Drawdown of borrowings		-	945,476,500
36	Dividends paid		(1,972,385,000)	(157,125,000)
40	Net cash flows (used in) from financing activities		(1,972,385,000)	788,351,500

INTERIM CASH FLOW STATEMENT (continued)
for the six-month period ended 30 June 2025

VND

Code	ITEMS	Notes	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
50	Net increase in cash and cash equivalent for the period		2,893,548,696	(1,943,860,824)
60	Cash and cash equivalents at beginning of period		4,103,065,515	3,094,228,807
70	Cash and cash equivalents at end of period	4	6,996,614,211	1,150,367,983

Ho Chi Minh City, Viet Nam

14 August 2025



Pham Thi Loan
Preparer



Lai Van Hoan
Chief Accountant



Nguyen Ngoc Khanh
Director

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 June 2025 and for the six-month period then ended

1. CORPORATE INFORMATION

IDICO Investment Consultancy Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0304843611 issued by the Department of Planning and Investment of Ho Chi Minh city on 31 January 2007, and as amended.

On 13 October 2006, the Company was equitized according to Decision No. 1423/QĐ-BXD of the Minister of Construction.

On 18 April 2011, the Company's shares were listed on the Hanoi Stock Exchange ("HNX").

The current principal activities of the Company are to provide consulting services, design, planning, topographic and geological surveying, and construction supervision.

The Company's normal course of business cycle is 12 months.

The Company's head office is located at No. 100 Nguyen Gia Tri Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 June 2025 was 52 (31 December 2024: 51).

2. BASIS OF PREPARATION

2.1 *Accounting standards and system*

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

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

Accordingly, the accompanying interim balance sheet, interim income statement, interim cash flow statement and related notes, including their utilisation 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 financial position and interim results of operations and cash flows of the Company in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 *Applied accounting documentation system*

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

2.3 *Fiscal year*

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

2. BASIS OF PREPARATION (continued)

2.4 Accounting currency

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

Cash comprises cash on hand and cash in banks. Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 Inventory

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion (including raw materials, direct labor 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 realizable value is lower than the original price, it must be calculated according to the net realizable value.

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 perpetual method is used to record inventories, which are valued as follows:

- | | |
|-----------------|--|
| Raw materials | - Cost of purchase on a weighted average basis |
| Work-in process | - Cost of work-in process on a weighted average basis. |

Provision for obsolete inventories

An inventory provision is made for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the interim income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the interim income statement.

3.3 Receivables

Receivables are presented in the balance sheet at the carrying amounts due from customers and other debtors, after the provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim 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 income statement.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.4 *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 working condition for its intended use.

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 income statement as incurred.

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 income statement.

3.5 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

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

Land use rights

Land use rights are recognized as intangible fixed assets, including the value of land use rights that the company has purchased or leased. The useful life of the land use rights is assessed based on the duration of the land use rights. Accordingly, land use rights with a definite term are leased land use rights and are allocated to the interim income statement over the lease term, while land use rights with an indefinite term are not allocated.

3.6 *Depreciation and amortisation*

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

Buildings and structures	25 years
Machinery and equipment	5 - 12 years
Means of transportation	8 years
Equipment	3 - 6 years

3.7 *Payables and accruals*

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 Provisions

General

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

When the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as an asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the interim income statement net of any reimbursement.

3.9 Share capital

Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issue of shares, net of tax effects. Such costs are recognised as a deduction from share premium.

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual expenses incurred for the issuance of the shares.

3.10 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval by the appropriate level of authority/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 fund which is appropriated from its net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting:

Bonus and welfare fund

This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the interim balance sheet.

Dividends

Dividends payables are proposed by the Board of Directors of the company and are classified as a distribution of undistributed profits under the equity section of the balance sheet until approved by the shareholders at the Annual General Meeting of Shareholders. At that point, the dividends will be recognized as a liability on the interim balance sheet.

3.11 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 discount and rebate. The following specific recognition criteria must also be met before revenue is recognised:

Rendering of services

Revenue from rendering of services is recognised when the services are rendered and is stated net of discounts, allowances and non-refundable taxes.

Interest

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior period 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 balance sheet date.

Current income tax is charged or credited to the interim income statement, except when it relates to items recognised directly to equity, in which case the deferred 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 set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised 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.

Deferred tax assets are recognised 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 utilised, 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.

The carrying amount of deferred tax assets is reviewed at each balance sheet 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 utilised. Previously unrecognised deferred tax assets are re-assessed at each balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 Taxation (continued)

Deferred tax (continued)

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set 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 settle current tax liabilities and assets on a net basis or to realise 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.

3.13 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.14 Segment information

The Company's principal activities are to provide consulting services, design, planning, topographic and geological surveying, and construction supervision. In addition, these activities are mainly taking place within Vietnam. Therefore, the Company's risks and returns are not impacted by the Company's products that the Company is manufacturing or the locations where the Company is trading. As a result, the Company's management is of the view that there is only one segment for business and geography and therefore presentation of segmental information is not required.

3.15 Related parties

Parties are considered to be related parties of the Company if one party has the ability 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 enterprise or individual, including close members of their families.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

4. CASH AND CASH EQUIVALENTS

	VND	
	30 June 2025	31 December 2024
Cash on hand	72,722,131	2,094,768
Cash at banks	2,123,892,080	1,100,970,747
Cash equivalents (*)	4,800,000,000	3,000,000,000
TOTAL	6,996,614,211	4,103,065,515

(*) The ending balance represents term deposits at commercial bank with original terms of less than three (3) months and interest rates at the applicable rate.

5. SHORT-TERM TRADE RECEIVABLES

	VND	
	30 June 2025	31 December 2024
Due from other parties	8,863,979,955	9,918,370,767
- Binh Tien Investment and Tourism Joint Stock Company	5,877,409,883	5,906,409,883
- Others	2,986,570,072	4,011,960,884
Due from related parties (Note 23)	1,857,756,644	3,292,054,311
TOTAL	10,721,736,599	13,210,425,078
Provision for doubtful receivables (Note 8)	(203,338,200)	(425,599,715)
NET	10,518,398,399	12,784,825,363

6. SHORT-TERM ADVANCE TO SUPPLIERS

	VND	
	30 June 2025	31 December 2024
Advances to other parties	667,770,000	248,000,000
- Quynh Lam Construction Investment Consultant Company Limited	250,000,000	-
- Dinh Thi Lien	220,000,000	220,000,000
- Others	197,770,000	28,000,000
Advances to related parties (Note 23)	50,000,000	50,000,000
TOTAL	717,770,000	298,000,000
Provision for doubtful receivables (Note 8)	(248,000,000)	(248,000,000)
NET	469,770,000	50,000,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

7. OTHER SHORT-TERM RECEIVABLES

	VND	
	30 June 2025	31 December 2024
Advances	51,600,000	19,000,000
Others	359,069,572	359,069,572
TOTAL	410,669,572	378,069,572
Provision for doubtful receivables (Note 8)	(359,069,572)	(359,069,572)
NET	51,600,000	19,000,000

8. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

8.1 Details of the increase and decrease in the provision for doubtful short-term receivables during the period

	VND	
	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
Beginning balance	1,032,669,287	1,546,757,792
Add: Provision made during the period	48,577,000	-
Less: Reversal of provision during the period	(270,838,515)	-
Ending balance	810,407,772	1,546,757,792

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

8. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES (continued)

8.2 Overdue debt

	30 June 2025			31 December 2024			VND
	Cost	Provision	Recoverable value	Cost	Provision	Recoverable value	
Nguyen Truc Nghia	261,148,157	(261,148,157)	-	261,148,157	(261,148,157)	-	-
Dinh Thi Lien	220,000,000	(220,000,000)	-	220,000,000	(220,000,000)	-	-
People's Police University	140,607,000	(50,061,200)	90,545,800	388,852,189	(50,061,200)	338,790,989	
Viet Thuan Phat Investment JSC	104,700,000	(104,700,000)	-	104,700,000	(104,700,000)	-	-
Nguyen Phi Hung	97,921,415	(97,921,415)	-	97,921,415	(97,921,415)	-	-
Drilling Technology Geology and Construction JSC	28,000,000	(28,000,000)	-	28,000,000	(28,000,000)	-	-
Mechanized Construction and Installation No 9 JSC	20,266,000	(20,266,000)	-	-	-	-	-
Bien Hoa - Vung Tau Expressway Development	19,295,000	(19,295,000)	-	-	-	-	-
Joint Stock Company	9,016,000	(9,016,000)	-	-	-	-	-
People's Committee of Son My Commune, Lam Dong Province	-	-	-	270,838,515	(270,838,515)	-	-
Tien Giang National Highway 1 Investment Co., Ltd	-	-	-	-	-	-	-
TOTAL	900,953,572	(810,407,772)	90,545,800	1,371,460,276	(1,032,669,287)	338,790,989	

9. INVENTORIES

	30 June 2025	31 December 2024	VND
Raw materials	9,408,200	7,093,400	
Work in progress	12,614,646,794	13,641,234,947	
TOTAL	12,624,054,994	13,648,328,347	
Provision for obsolete inventories	(502,209,720)	-	
NET	12,121,845,274	13,648,328,347	

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

10. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation	Others	VND Total
Cost:					
As at 31 December 2024	4,927,824,662	636,632,868	2,529,416,700	374,293,188	8,468,167,418
New purchase	-	-	-	97,172,727	97,172,727
As at 30 June 2025	4,927,824,662	636,632,868	2,529,416,700	471,465,915	8,565,340,145
<i>In which:</i>					
Fully depreciated	-	516,632,868	1,445,581,609	341,820,461	2,304,034,938
Accumulated depreciation:					
As at 31 December 2024	1,724,730,972	576,632,868	2,326,201,608	348,134,602	4,975,700,050
Depreciation for the period	98,556,000	12,000,000	67,740,000	6,671,766	184,967,766
As at 30 June 2025	1,823,286,972	588,632,868	2,393,941,608	354,806,368	5,160,667,816
Net carrying amount:					
As at 31 December 2024	3,203,093,690	60,000,000	203,215,092	26,158,586	3,492,467,368
As at 30 June 2025	3,104,537,690	48,000,000	135,475,092	116,659,547	3,404,672,329

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

11. INTANGIBLE FIXED ASSETS

	Land use rights	Software	Others	VND Total
Cost:				
As at 31 December 2024 and 30 June 2025	2,389,054,000	476,729,400	2,000,000,000	4,865,783,400
<i>In which:</i>				
<i>Fully amortised</i>	-	476,729,400	2,000,000,000	2,476,729,400
Accumulated amortisation:				
As at 31 December 2024 and 30 June 2025	-	476,729,400	2,000,000,000	2,476,729,400
Net carrying amount:				
As at 31 December 2024 and 30 June 2025	2,389,054,000	-	-	2,389,054,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

12. SHORT-TERM TRADE PAYABLES

	VND	
	30 June 2025	31 December 2024
Rang Dong Design and Construction Joint Stock Company	2,294,917,818	2,294,917,818
Enviro World Company Limited	413,019,732	-
Quynh Lam Construction Investment Consulting Company Limited	277,862,400	477,862,400
Others	486,222,941	1,006,108,803
TOTAL	3,472,022,891	3,778,889,021

13. SHORT-TERM ADVANCE FROM CUSTOMERS

	VND	
	30 June 2025	31 December 2024
Other parties	2,084,366,966	1,626,047,892
- Phuoc An Port Exploitation Petroleum Joint Stock Company	722,000,000	722,000,000
- Trung Nam Construction Investment Corporation	675,992,000	475,992,000
- Others	686,374,966	428,055,892
Related parties (Note 23)	1,380,645,837	1,090,310,614
TOTAL	3,465,012,803	2,716,358,506

14. STATUTORY OBLIGATIONS

	VND			
	31 December 2024	Increase	Decrease	30 June 2025
Value added tax	638,284,229	1,001,843,609	(1,059,441,845)	580,685,993
Corporate income tax	447,427,111	364,340,458	(496,243,291)	315,524,278
Personal income tax	156,972,000	235,292,340	(306,603,670)	85,660,670
Other tax	-	3,000,000	(3,000,000)	-
TOTAL	1,242,683,340	1,604,476,407	(1,865,288,806)	981,870,941

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

15. OTHER SHORT-TERM PAYABLES

	VND	
	30 June 2025	31 December 2024
Dividends	2,475,299,587	4,447,684,587
Others	220,403,381	142,713,000
TOTAL	2,695,702,968	4,590,397,587
<i>In which:</i>		
<i>Related parties (Note 23)</i>	2,199,000,000	4,165,400,000
<i>Other parties</i>	496,702,968	424,997,587

16. BONUS AND WELFARE FUND

	VND	
	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
Beginning balance	170,627,350	270,627,350
Appropriation of funds (Note 17.1)	-	100,000,000
Utilization of funds	-	(200,000,000)
Ending balance	170,627,350	170,627,350

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

17. OWNERS' EQUITY

17.1 Increase and decrease in owners' capital

				VND
	<i>Contributed charter capital</i>	<i>Share premium</i>	<i>Undistributed earnings</i>	<i>Total</i>
For the six-month period ended 30 June 2024				
As at 31 December 2023	20,000,000,000	248,050,000	4,130,376,062	24,378,426,062
Net profit for the period	-	-	222,869,705	222,869,705
Appropriation for bonus and welfare fund	-	-	(100,000,000)	(100,000,000)
As at 30 June 2024	<u>20,000,000,000</u>	<u>248,050,000</u>	<u>4,253,245,767</u>	<u>24,501,295,767</u>
For the six-month period ended 30 June 2025				
As at 31 December 2024	20,000,000,000	248,050,000	2,717,584,789	22,965,634,789
Net profit for the period	-	-	812,995,313	812,995,313
As at 30 June 2025	<u>20,000,000,000</u>	<u>248,050,000</u>	<u>3,530,580,102</u>	<u>23,778,630,102</u>

17.2 Ordinary shares

	<i>Number of shares</i>	
	<i>Ending balance</i>	<i>Beginning balance</i>
	<i>(shares)</i>	<i>(shares)</i>
Authorised shares to be issued	2,000,000	2,000,000
Shares were issued and fully paid <i>Ordinary shares</i>	2,000,000	2,000,000
Shares in circulation <i>Ordinary shares</i>	2,000,000	2,000,000

The company's shares have been issued with a par value of 10,000 VND per share. Shareholders holding the company's common shares are entitled to dividends declared by the company. Each common share carries one unrestricted voting right.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

17. OWNERS' EQUITY (continued)

17.3 Earnings per share

The company uses the following information to calculate basic and diluted earnings per share.

	<i>For the six-month period ended 30 June 2025</i>	<i>For the six-month period ended 30 June 2024</i>
Net profit after corporate income tax attributable to common shareholders (VND)	812,995,313	222,869,705
Weighted average number of common shares outstanding (shares)	2,000,000	2,000,000
Basic earnings (VND)	406	111
Diluted earnings (VND)	406	111

There is no potential dilution of the number of common shares outstanding during the period and as of the date of the interim financial statements.

18. NET REVENUE FROM RENDERING OF SERVICES

	<i>For the six-month period ended 30 June 2025</i>	<i>For the six-month period ended 30 June 2024</i>
		VND
Net revenue from rendering of services	<u>12,538,295,129</u>	<u>7,684,064,654</u>
<i>In which:</i>		
<i>Net revenue from related parties (Note 23)</i>	8,076,864,921	2,496,147,339
<i>Net revenue from other parties</i>	4,461,430,208	5,187,917,315

19. COST OF SERVICES RENDERED

	<i>For the six-month period ended 30 June 2025</i>	<i>For the six-month period ended 30 June 2024</i>
		VND
Cost of services rendered	<u>9,269,151,214</u>	<u>5,193,318,679</u>

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

20. GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
Labour costs	1,690,152,000	1,501,331,223
Depreciation	184,967,766	228,420,226
Others	298,169,719	476,385,979
TOTAL	2,173,289,485	2,206,137,428

21. PRODUCTION AND OPERATING COSTS

	VND	
	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
Labour costs	7,879,608,000	6,665,846,723
Expenses for external services	1,313,623,241	606,254,320
Raw materials	237,274,100	144,724,200
Depreciation and amortisation (Notes 10 and 11)	184,967,766	228,420,226
Others	800,379,439	476,385,979
TOTAL	10,415,852,546	8,121,631,448

22. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 20% of taxable profits.

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 financial statements could change at a later date upon final determination by the tax authorities.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

22. CORPORATE INCOME TAX (continued)

22.1 CIT expense

	VND	
	<i>For the six-month period ended 30 June 2025</i>	<i>For the six-month period ended 30 June 2024</i>
Current tax expense	<u>364,340,458</u>	<u>55,717,426</u>

A reconciliation between CIT expense and the accounting profit before tax multiplied by CIT rate is presented below:

	VND	
	<i>For the six-month period ended 30 Ju 2025</i>	<i>For the six-month period ended 30 June 2024</i>
Accounting profit before tax	<u>1,177,335,771</u>	<u>278,587,131</u>
At CIT rate of 20% applicable to the Company	235,467,154	55,717,426
<i>Adjustment:</i>		
Non-deductible expenses	<u>128,873,304</u>	<u>-</u>
CIT expense	<u>364,340,458</u>	<u>55,717,426</u>

22.2 Current CIT

The current CIT payable is based on taxable profit for the current period. The taxable income of the Company for the period differs from the accounting profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted by the balance sheet date.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

23. TRANSACTIONS WITH RELATED PARTIES

List of related parties with the Company have significant transactions and balances during the period and as at 30 June 2025 is as follows:

<i>Related parties</i>	<i>Relationship</i>
IDICO Corporation - JSC	Parent company
IDICO Infrastructure Development Investment JSC	Affiliate
IDICO Urban and Industrial Zone Development Co., Ltd	Affiliate
Que Vo IDICO Urban and Industrial Zone Development Investment JSC	Affiliate
IDICO Material Development and Construction Investment JSC	Affiliate
IDICO Long An Investment Construction JSC	Affiliate
IDICO Ninh Binh JSC	Affiliate
IDICO Vinh Quang JSC	Affiliate
IDICO Tien Giang JSC	Affiliate
IDICO Ha Nam JSC	Affiliate
Mr Hoang Tuan Anh	Chairman
Mr Huynh Anh Tuan	Independent member of Board of Directors ("BOD")
Mr Nguyen Ngoc Khanh	Member of BOD cum Director
Mr Vu Tuan Anh	Head of Board of Supervision ("BOS")
Ms Vu Thi Thuy Phuong	Member of BOS
Mr Bui The Cong	Member of BOS
Mr Dam Van Kien	Deputy Director
Mr Ta Van Loi	Deputy Director
Mr Pham Lam Son	Deputy Director
Ms Nguyen Thi Phuong Dung	Person in charge of administration
Mr Lai Van Hoan	Chief Accountant

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

23. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Related party	Transaction	VND	
		For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
IDICO Ninh Binh JSC	Rendering of services	2,270,449,428	-
IDICO Corporation - JSC	Dividend paid	1,966,400,000	-
	Rendering of services	710,880,499	1,478,094,194
IDICO Long An Investment Construction JSC	Rendering of services	1,601,530,000	-
IDICO Vinh Quang JSC	Rendering of services	1,526,425,167	-
IDICO Tien Giang JSC	Rendering of services	1,112,754,342	-
IDICO Infrastructure Development Investment JSC	Rendering of services	520,165,361	727,973,145
IDICO Urban and Industrial Zone Development Co., Ltd	Rendering of services	334,660,124	290,080,000

Terms and conditions of transactions with related parties

The rental and services sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions.

Transactions with related parties during the period were approved by the Company's Shareholder meeting in accordance with Resolution Shareholder meeting dated 24 April 2025 and other relevant Resolutions and Decisions of Board of Directors.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

23. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet date were as follows:

		VND	
Related party	Transactions	30 June 2025	31 December 2024
Short-term receivables (Note 5)			
IDICO Corporation - JSC	Rendering of service	1,331,538,454	2,043,553,538
IDICO Infrastructure Development Investment JSC	Rendering of service	321,320,590	491,125,617
IDICO Long An Investment Construction JSC	Rendering of service	204,897,600	-
IDICO Urban and Industrial Zone Development Co., Ltd	Rendering of service	-	757,375,156
		1,857,756,644	3,292,054,311
Short-term advance to supplier (Note 6)			
IDICO Long An Investment Construction JSC	Purchase of services	50,000,000	50,000,000
Short-term advance from customer (Note 13)			
IDICO Urban and Industrial Zone Development Co., Ltd	Rendering of service	565,398,223	515,521,000
IDICO Corporation - JSC	Rendering of service	305,855,614	305,855,614
IDICO Ha Nam JSC	Rendering of service	268,934,000	268,934,000
IDICO Infrastructure Development Investment JSC	Rendering of service	240,458,000	-
		1,380,645,837	1,090,310,614
Other short-term payables (Note 15)			
IDICO Corporation - JSC	Dividend payable	2,199,000,000	4,165,400,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

23. TRANSACTIONS WITH RELATED PARTIES (continued)

Remuneration of members of the Board of Directors and management during the period:

		VND	
Name	Position	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
Remuneration of members of the Board of Directors		83,000,000	71,666,667
Mr Hoang Tuan Anh	Chairman	40,000,000	36,111,111
Mr Nguyen Ngoc Khanh	Member	20,000,000	15,000,000
Mr Huynh Anh Tuan	Independent Member	23,000,000	3,000,000
Ms Bui Thi Kim Thoa	Independent Member	-	17,555,556
Remuneration of members of the management		1,410,129,000	1,366,553,000
Mr Nguyen Ngoc Khanh	Director	328,919,000	305,894,000
Mr Ta Van Loi	Deputy Director	267,439,000	252,990,000
Mr Dam Van Kien	Deputy Director	258,825,000	254,929,000
Mr Pham Lam Son	Deputy Director	256,465,000	249,146,000
Ms Nguyen Thi Phuong Dung	Person in charge of administration	148,480,000	153,478,000
Mr Lai Van Hoan	Chief Accountant	150,001,000	150,116,000
TOTAL		1,493,129,000	1,438,219,667

Remuneration to members of Board of Supervision during the period:

	VND	
	For the six-month period ended 30 June 2025	For the six-month period ended 30 June 2024
Salaries and operating expenses of Board of Supervision	53,000,000	40,555,556

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2025 and for the six-month period then ended

24. EVENTS AFTER THE INTERIM BALANCE SHEET DATE

There is no significant matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the accompanying interim financial statements of the Company.

Ho Chi Minh City, Viet Nam

14 August 2025



Pham Thi Loan
Preparer



Lai Van Hoan
Chief Accountant



Nguyen Ngoc Khanh
Director

