

**DEVELOPMENT INVESTMENT
CONSTRUCTION NUMBER 2
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Vung Tau, July 15, 2025

No.: 158/CV-DIC No2
Re: Periodic disclosure of Financial
Statements for the Q2/2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: The Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, Development Investment Construction Number 2 Joint Stock Company hereby discloses its Financial Statements for the Q2/2025 to The Hanoi Stock Exchange as follows:



1. Name of company: Development Investment Construction Number 2 Joint Stock Company

- Stock symbol: DC2
- Address: No. 5, Street 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.
- Tel: 0254 3613944; Fax: 0254 3584864
- Email: chungdic2@gmail.com; Website: www.dic2.vn

2. Content of the disclosed information:

- Financial Statements for the Q1/2025

Separate Financial Statements (For listed organizations without subsidiaries and parent accounting units with subordinate units): Separate Financial Statements;

Consolidated Financial Statements (For listed organizations with subsidiaries);

Combined Financial Statements (For listed organizations with subordinate accounting units operating their own accounting systems).

- Cases requiring explanation of causes:

+ The audit firm issues an opinion other than an unqualified opinion on the financial statements (for audited financial statements):

Yes

No

Explanation document in case of a "Yes" response:

Yes

No

+ The after-tax profit in the reporting period shows a difference of 5% or more before and after the audit, or shifts from loss to profit or vice versa (for the audited financial statements of 2023):

Yes

No

Explanation document in case of a "Yes" response:

Yes

No

+ The after-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

Yes



No

Explanation document in case of a "Yes" response:

Yes



No

+ The after-tax profit in the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in the current period, or vice versa:

Yes

No

Explanation document in case of a "Yes" response:

Yes

No

This information was published on the company's website on: 15th, July, 2025, at the following link: <https://dic2.vn/>

3. Report on transactions valued at 35% or more of total assets in 2025.

In case the listed organization has transactions, please provide a complete report with the following details:

- Transaction content: None
- Transaction value to total asset ratio (%) (based on the most recent financial statements): None
- Transaction completion date: None

We hereby certify that the disclosed information above is truthful and take full responsibility before the law for the content of the disclosed information.

**Representative of the Organization
AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**

Attached documents:

- Financial Statements for the Q1/2025
- Explanation document for the after-tax profit difference of 10% or more.



TRAN VAN CHUNG



COMPANY: Development Investment Construction Number 2 Joint Stock Company
Address: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.
Tel: 02543.582017

Financial Statements
30-Jun-25
Form No. B 01 – DN

BALANCE SHEET

(Applicable to enterprises operating under the going concern assumption)

Unit: VND

CRITERIA	Code	Notes	End-of-Period Amount	Beginning-of-Year Amount
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A. CURRENT ASSETS	100		269,217,214,811	253,357,712,736
I. Cash and Cash Equivalents	110		7,499,053,838	26,909,660,225
1. Cash	111	VI.1	7,499,053,838	26,909,660,225
2. Cash equivalents	112		-	-
II. Short-term Financial Investments	120		10,000,000,000	-
1. Trading securities	121		-	-
2. Allowance of diminution in the value of trading securities	122		-	-
3. Held-to-maturity investments	123		10,000,000,000	
III. Account receivable - short-term	130		183,699,292,207	197,659,535,745
1. Short-term trade receivables	131	VI.3	147,031,933,474	175,832,299,388
2. Short-term prepayments to suppliers	132	VI.3	32,683,639,672	18,059,984,361
3. Short-term internal receivables	133		-	-
4. Receivables from construction contracts based on progress	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	VI.4	4,303,854,700	4,087,387,635
7. Allowance for doubtful debts (*)	137		(320,135,639)	(320,135,639)
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140		62,014,059,147	28,424,612,927
1. Inventories	141	VI.7	62,014,059,147	28,424,612,927
2. Allowances for decline in value of inventories	149		-	-
V. Other short-term assets	150		6,004,809,619	363,903,839
1. Short-term prepaid expenses	151		534,308,876	363,903,839
2. Deductible VAT	152	VI.17	5,467,561,316	
3. Taxes and other receivables from the State	153		2,939,427	
4. Government bond repurchase agreements	154		-	-
5. Other short-term assets	155	VI.4	-	-
B - NON-CURRENT ASSETS	200		104,179,678,376	69,023,770,307
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	
2. Long-term prepayments to suppliers	212		-	-

CRITERIA	Code	Notes	End-of-Period Amount	Beginning-of-Year Amount
3. Business capital at subordinate units	213		-	-
4. Long-term internal receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216			
7. Provision for doubtful long-term receivables	219		-	-
II. Fixed Assets	220		54,550,643,136	51,028,814,211
1. Tangible Fixed Assets	221		16,186,578,640	12,518,609,485
- Original cost	222	VI.9	36,450,357,825	31,543,538,309
- Accumulated depreciation (*)	223	VI.9	(20,263,779,185)	(19,024,928,824)
2. Finance-leased fixed assets	224		-	-
- Original cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227		38,364,064,496	38,510,204,726
- Original cost	228	VI.10	38,978,285,186	38,978,285,186
- Accumulated amortisation (*)	229		(614,220,690)	(468,080,460)
III. Investment properties	230		-	-
- Original cost	231		-	-
- Accumulated depreciation	232		-	-
IV. Long-term work-in-progress assets	240		47,370,388,022	15,554,186,363
1. Long-term work in progress	241		-	-
2. Construction in progress	242		47,370,388,022	15,554,186,363
V. Long-term financial investments	250		86,536,620	86,536,620
1. Investment in subsidiaries	251		-	-
2. Investment in joint ventures and associates	252		-	-
3. Capital contribution to other entities	253	VI.2C	151,500,000	151,500,000
4. Allowance for diminution in the value of long-term financial investments (*)	254	VI.2C	(64,963,380)	(64,963,380)
5. Held-to-maturity investments	255		-	-
VI. Other non-current assets	260		2,172,110,598	2,354,233,113
1. Long-term prepaid expenses	261	VI.13	2,172,110,598	2,354,233,113
2. Deferred income tax assets	262		-	-
3. Long-term equipment, materials, and spare parts	263		-	-
4. Other long-term assets	268		-	-
5. Goodwill	269			
Total Assets (270 = 100 + 200)	270		373,396,893,187	322,381,483,043
C - Liabilities	300		256,200,847,449	202,709,408,602
I. Current liabilities	310		256,200,847,449	202,709,408,602

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CRITERIA	Code	Notes	End-of-Period Amount	Beginning-of-Year Amount
1. Short-term trade payables	311	VI.16	57,547,868,973	50,921,725,983
2. Short-term advances from customers	312	VI.16	5,551,336,725	7,697,589,907
3. Taxes and amounts payable to the State	313	VI.17	1,568,781,717	3,197,844,903
4. Payables to employees	314	VI.14	2,029,492,138	2,510,601,816
5. Short-term accrued expenses	315		2,517,117,207	7,462,528,992
6. Short-term internal payables	316			-
7. Payables based on progress of construction contracts	317			-
8. Short-term unearned revenue	318			-
9. Other short-term payables	319	VI.19	5,756,195,297	347,801,163
10. Short-term loans and finance lease liabilities	320	VI.15	181,351,089,160	130,570,616,240
11. Short-term provisions	321			
12. Bonus and welfare fund	322	VI.14	(121,033,768)	699,598
13. Price stabilization fund	323		-	-
14. Government bond repurchase agreements	324		-	-
II. Non-current liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Internal payables for business capital	334		-	-
5. Long-term internal payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term loans and finance lease liabilities	338			
9. Convertible bonds	339			
10. Preferred shares	340			-
11. Deferred income tax liabilities	341		-	-
12. Long-term provisions	342		-	-
13. Science and technology development fund	343		-	-
D - OWNERS' EQUITY	400		117,196,045,738	119,672,074,441
I. Owners' equity	410		117,196,045,738	119,672,074,441
1. Contributed capital by owners	411	VI.25	109,756,500,000	109,756,500,000
- Ordinary shares with voting rights	411a	VI.25	109,756,500,000	109,756,500,000
- Preferred shares	411b		-	-
2. Share premium	412	VI.25	(143,148,148)	- 143,148,148
3. Bond conversion options	413		-	-
4. Other capital from owners	414		-	-

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CRITERIA	Code	Notes	End-of-Period Amount	Beginning-of-Year Amount
5. Treasury shares (*)	415		-	-
6. Asset revaluation surplus	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	VI.25	2,626,051,097	2,626,051,097
9. Enterprise arrangement support fund	419		-	-
10. Other funds under owners' equity	420		-	-
11. Undistributed after-tax profit	421	VI.25	4,956,642,789	7,432,671,492
- Accumulated undistributed after-tax profit up to the end of the previous period	421a	VI.25	3,464,069,414	1,858,880,596
- Undistributed after-tax profit for the current period	421b	VI.25	1,492,573,375	5,573,790,896
12. Capital for construction investment	422		-	-
13. Non-controlling interests	429			
II. Funds and other reserves	430		-	-
1. Funds	431		-	-
2. Funds formed from fixed assets	432		-	-
Total Resources (440 = 300 + 400)	440		373,396,893,187	322,381,483,043

Tp, HCM, July 15, 2025

Prepared by



Phạm Thị Thu Hằng

Chief Accountant



Trần Văn Chung

Chairman of the BOD



Phạm Đức Dũng

INCOME STATEMENT

Second Quarter of 2025

Unit: VND

Criteria	Code	Notes	This Quarter - Current Year	This Quarter - Previous Year	Cumulative from Beginning of the Year to End of This Quarter (Current Year)	Cumulative from Beginning of the Year to End of This Quarter (Previous Year)
1. Revenue from sales and service provision	01	VI.1	61.088.457.848	67.894.561.248	91.431.038.234	95.688.614.962
2. Revenue deductions	02				-	
3. Net revenue from sales and service provision (10 = 01 - 02)	10		61.088.457.848	67.894.561.248	91.431.038.234	95.688.614.962
4. Cost of goods sold	11	VI.2	52.546.213.257	57.577.727.802	72.993.182.348	79.696.055.895
5. Gross profit from sales and service provision (20=10-11)	20		8.542.244.591	10.316.833.446	18.437.855.886	15.992.559.067
6. Financial income	21	VI.3	224.655.385	299.941.501	235.565.056	1.616.471.534
7. Financial expenses	22	VI.4	2.764.067.741	3.649.299.580	5.009.059.453	6.777.574.485
- Of which: Interest expense	23		2.764.067.741	3.649.299.580	5.009.059.453	6.777.574.485
8. Selling expenses	25				69.740.000	
9. General and administrative expenses	26	VI.5	3.799.390.875	4.197.641.431	8.343.741.672	7.171.414.437
10. Net profit from business activities {30=20+(21-22) - (24+25)}	30		2.203.441.360	2.769.833.936	5.250.879.817	3.660.041.679
11. Other income	31		44.827	10.125.359	25.625.705	42.532.766
12. Other expenses	32		549.222	373.558.975	549.222	376.184.799
13. Other profit (40=31-32)	40	VI.6	(504.395)	(363.433.616)	25.076.483	(333.652.033)
14. Total accounting profit before tax	50		2.202.936.965	2.406.400.320	5.275.956.300	3.326.389.646
15. Current corporate income tax expense	51	VI.7	710.363.590	881.510.299	1.428.091.369	1.247.089.591
16. Profit after corporate income tax (60=50-51-52)	60		1.492.573.375	1.524.890.021	3.847.864.930	2.079.300.055
17. Basic earnings per share (*)	70	VI.8	135,99	201,80	350,58	275,17

Prepared by


 Phạm Thị Thu Hằng

Chief Accountant


 Trần Văn Chung

Tp. HCM, July 15, 2025

Chairman of the BOD



 Phạm Đức Dũng

COMPANY: DEVELOPMENT INVESTMENT
Address: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua
Ward, Ho Chi Minh City
Tel: 0254.3613944

Form No. B 03 – DN
(Issued under Circular No.
200/2014/TT-BTC dated December

STATEMENT OF CASH FLOWS
(Direct Method) (*)
Second Quarter of 2025

Unit: VND

Criteria	Cod e	Note s	Cumulative from the beginning of the year to the end of this quarter (Current Year)	Cumulative from the beginning of the year to the end of this quarter (Previous Year)
I. Cash flows from operating activities			(56.085.780.814)	21.845.511.527
1. Cash received from sales, service provision, and other revenue	01		42.080.808.499	155.952.503.510
2. Cash paid to suppliers for goods and services	02		(85.876.616.475)	(110.105.867.346)
3. Cash paid to employees	03		(4.411.667.805)	(5.708.375.019)
4. Cash paid for loan interest	04		(2.703.808.871)	(6.903.575.011)
5. Corporate income tax payment	05		(2.702.430.087)	
6. Other cash receipts from operating activities	06		351.385.882	5.779.106.551
7. Other cash payments for operating activities	07		(2.823.451.957)	(17.168.281.158)
Net cash flows from operating activities	20		(56.085.780.814)	21.845.511.527
II. Cash flows from investing activities			8.217.028	861.124.880
1. Cash paid for the purchase, construction of fixed assets and other long-term assets	21			222.431.810
2. Cash received from disposal of fixed assets and other long-term assets	22			
3. Cash paid for loans, purchase of debt instruments of other entities	23			
4. Cash received from loan repayments and resale of debt instruments of other entities	24			
5. Cash paid for capital contribution to other entities	25			
6. Cash received from capital withdrawal from other entities	26			
7. Interest, dividends, and profits received	27		8.217.028	638.693.070
Net cash flows from investing activities	30		8.217.028	861.124.880
III. Cash flow from financial activities			41.716.545.439	(25.962.119.373)
1. Cash proceeds from the issuance of shares, reception of capital contributed by owners	31			
2. Cash paid to owners for capital withdrawal, repurchase of issued shares	32			
3. Proceeds from borrowings	33		54.460.685.116	120.883.047.119

Criteria	Cod e	Note s	Cumulative from the beginning of the year to the end of this quarter (Current Year)	Cumulative from the beginning of the year to the end of this quarter (Previous Year)
4. Cash repayments of loan principal	34		(12,744,139,677)	(146,845,166,492)
5. Cash payments for finance lease liabilities	35			
6. Dividends and profits paid to owners	36			
Net cash flow from financial activities	40		41,716,545,439	(25,962,119,373)
Net cash flow in the period (50 = 20+30+40)	50		(14,361,018,347)	(3,255,482,966)
Cash and cash equivalents at the beginning of the period	60		21,860,072,185	7,788,514,716
Effects of changes in foreign exchange rates	61			
Cash and cash equivalents at the end of period (70 = 50+60+61)	70		7,499,053,838	4,533,031,750

Prepared by



Phạm Thị Thu Hằng

Chief Accountant



Trần Văn Chung

Tp HCM, July 15, 2025

Chairman of the BOD



Phạm Đức Dũng

NOTES TO THE FINANCIAL STATEMENTS

QUARTER 2 - 2025

I. BUSINESS ACTIVITIES OF THE COMPANY

1. Form of Ownership

Development Investment Construction Number 2 Joint Stock Company (DIC) operates under the Business Registration Certificate with tax registration number 3500707730, initially registered on June 28, 2005. The latest business registration was on December 23, 2024, issued by the Department of Planning and Investment of Ba Ria - Vung Tau Province.

Head Office: No. 5, Street 6, Chí Linh Urban Area, Thang Nhat Ward, Vung Tau City.

Phone: 0254 3616365; Fax: 0254 3584864

Email: infor@dic2.vn.

2. Company's Business Activities

The company operates in the construction industry

3. Line of Business

The Company's main activity: Construction of civil and industrial projects.

4. Normal Operating Cycle: 12 months

5. Characteristics of the Business Activities during the financial year affecting the Financial Statements:

6. Company Structure

- List of subsidiaries: None
- List of joint ventures and associates: None
- List of dependent units without legal status: None

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Annual accounting period:

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

2. Accounting currency:

The currency used for accounting purposes is the Vietnamese dong (VND).

III. ACCOUNTING STANDARDS AND POLICIES APPLIED

1. Applied Accounting System

The company applies the Corporate Accounting Regime issued under Circular No. 200/2014/TT-BTC, which provides guidance on corporate accounting, promulgated by the Ministry of Finance on December 22, 2014, and Circular No. 53/2016/TT-BTC dated March 21, 2016, which amends and supplements Circular No. 200/2014/TT-BTC.

2. Compliance with Accounting Standards and Regulations

The company has adopted the Vietnamese Accounting Standards and related guidance documents issued by the State. The financial statements have been prepared and presented in full compliance with the regulations of each standard, the guidance circulars, and the current applicable accounting regulations.

IV. ACCOUNTING POLICIES APPLIED

- 1. Translation of Foreign Currency Financial Statements into Vietnamese Dong: Not applicable**
- 2. Accounting for Foreign Exchange Differences: Not applicable**
- 3. Accounting for Interest Rates and Discounting: Not applicable**
- 4. Principles for Recognizing Cash and Cash Equivalents:**

Cash includes cash on hand, demand deposits, cash in transit, and foreign currency. Cash equivalents are short-term investments with a maturity period not exceeding three months from the date of purchase, that are readily convertible to a known amount of cash, and that are subject to an insignificant risk of changes in value.

5. Principles for Financial Investments:

1. Trading Securities: Not applicable
2. Held-to-Maturity Investments: Held-to-maturity investments include fixed-term bank deposits held until maturity for the purpose of earning periodic interest.
3. Loans receivable: Loans receivable are recorded at their principal amount.. Provision for doubtful debts related to loans receivable is recognized based on the estimated potential losses and is recorded as an expense in the accounting period.
- d. Investments in subsidiaries, joint ventures, and associates:
 - Investments in subsidiaries, joint ventures, and associates are recorded at historical cost, including the purchase price and directly related costs. If investments are made in foreign currency, they are recorded at the exchange rate applicable at the time of the transaction.
 - Dividends and profits from previous periods before the investment was acquired are accounted for as a reduction in the value of the investment. Dividends and profits from the investment received after the acquisition are recorded as financial income. In cases where dividends are received in the form of shares rather than cash, the number of shares received is disclosed in the financial statement notes, but no increase in the value of the investment is recognized, nor is it recorded as financial income.
 - Provision for investment losses in subsidiaries, joint ventures, and associates is made when these entities suffer losses. The provision is determined based on the proportion of ownership interest in the investee company and the total accumulated losses of that entity, except for cases where the losses are confirmed to be temporary. For investee entities that are subsidiaries or associates, provisions for investment losses are set aside unless consolidated financial statements are prepared for them. If these entities prepare separate financial statements, the provision is recorded in the consolidated financial statements.
 - Increases and decreases in provisions for investments in subsidiaries, joint ventures, and associates are determined on the financial statement date and recorded as financial expenses.
- d. Investments in equity instruments of other entities: Not applicable
- e. Accounting Methods for other transactions related to financial investments:
 - Share exchange transactions: none occurred
 - Capital contribution under cooperative arrangements: none occurred
 - Transactions in the form of buying back contributed capital: none occurred
 - Accounting for dividends received in the form of shares: none occurred

6. Principles for Receivables:

Receivables must be presented at their recorded value, net of any allowance for doubtful accounts.

The classification of receivables into trade receivables, internal receivables, and other receivables must follow these principles:

- ii. Trade receivables must reflect the receivables that arise from transactions of commercial nature related to the purchase - sale of goods with the Company and independent partners, including receivables from selling goods for export or providing services to others.
- iii. Internal receivables must reflect receivables between dependent units that do not have legal status and operate under the accounting regime of the parent unit.
- iv. Other receivables reflect receivables that are non-commercial in nature, not related to buying-selling transaction.

The provision for doubtful debts is set up for each doubtful receivable based on the aging of the receivables and/or estimated loss levels, specifically:

For overdue receivables, the provision is made by percentage::

- 30% of the value for receivables overdue from 6 months to under 1 year.
- 50% of the value for receivables overdue from 1 year to under 2 years.
- 70% of the value for receivables overdue from 2 years to under 3 years.
- 100% of the value for receivables overdue over 3 years.

v. For receivables not yet due but unlikely to be collected: provisions are based on the estimated loss level.

7. Principles for Inventory Recognition

- Inventory is recorded at original cost. In case of consistent and reliable implementation, inventory may be recorded at fair value, which is the selling price minus estimated costs to complete and selling expenses. Original cost includes purchase cost, processing cost, and directly attributable costs incurred to bring the inventories to their current location and condition.
- The cost of inventories is determined using the weighted average method.
- Inventories are accounted for using the perpetual inventory method.
- Provision for inventory devaluation is made at year-end based on the difference between original cost and net realizable value, if the latter is lower. The Company does not set up provisions for inventory devaluation.

8. Principles of Recognition and Depreciation of Fixed Assets, Finance-leased Assets, and Investment Properties

1. Principles of Recognition and Depreciation of Tangible and Intangible Fixed Assets

vi. Fixed assets are recorded at original cost minus accumulated depreciation. The original cost of fixed assets includes the entire cost incurred by the Company to bring the asset to its working condition as intended. Depreciation is calculated using the straight-line method over the estimated useful life of the asset. Assets that are fully depreciated but still in use are continued to be monitored.

vii. Depreciation is calculated using the straight-line method. The depreciation rates for tangible and intangible fixed assets are applied according to Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance. The depreciation periods are as follows:

Type of Asset	Depreciation Period (Years)	
	Current Period	Prior Period
- Buildings and structures	10 - 12	10 - 12
- Machinery and equipment	04 - 12	04 - 12
- Transportation vehicles	06 - 10	06 - 10
- Office equipment	05 - 06	05 - 06
- Land use rights	Not depreciated	Not depreciated
- Computer software	3	3

b. Principles of recognition and depreciation of finance-leased fixed assets

Finance lease fixed assets: The cost of finance lease fixed assets is recognized at the fair value of the leased asset or the present value of the minimum lease payments (whichever is lower), plus any directly attributable initial costs related to the finance lease. The company did not incur any transactions related to finance lease fixed assets.

c. Principles of recognition and depreciation of investment properties

- Investment properties are recognized at historical cost. During the period of holding for value appreciation or rental, investment properties are not depreciated but are recorded at cost and fair value (if any).
- Investment properties are depreciated using the straight-line method over the useful life of the asset.

9. **Principles of deferred corporate income tax accounting: Not applicable.**
10. **Principles of accounting for business combination transactions: Not applicable**
11. **Principle of accounting for prepaid expenses:**

- Prepaid expenses are allocated using the straight-line method, and the allocation period depends on the nature and level of each type of cost for reasonable allocation.
- Prepaid expenses are monitored and tracked based on their term.

12. **Principle of accounting for payables:**

The classification of payables includes payables to sellers, internal payables, and other payables, which are carried out based on the following principles:

- Payables to sellers reflect trade payables arising from the purchase of goods, services, fixed assets, and land use rights independently contracted with the Company, including payables for imported goods through entrusted import.
- Internal payables reflect payables between upper and lower-level units without legal entity status that are accounted for on a dependent basis.
- Other payables reflect non-commercial payables not related to trading activities for the purchase/sale/supply of goods and services.

The company does not revalue payables at fair value and does not account for differences in foreign exchange rates.

The company does not record liabilities lower than the obligations to be paid.

The company does not make provisions for liabilities.

13. **Principle of recognition of borrowings and financial lease liabilities:**

Borrowings and financial lease liabilities are tracked according to the loan provider, contractual terms, and maturity of the borrowings and financial lease liabilities.

14. **Principle of recognition of capital and interest of borrowing costs:**

Borrowing costs incurred during the production or business process are recognized at the time of occurrence, except for costs related to direct investment in construction or procurement of assets that are eligible to be included in the value of such assets (capitalized) according to Vietnamese Accounting Standard No. 16 "Borrowing Costs".

15. **Principle of recognizing accrued expenses:**

Accrued expenses that have not yet arisen but are reasonably estimated and allocated into production and business costs during the period to ensure the matching principle between revenues and expenses in the same period. These expenses are recorded under "Accrued expenses payable." When the expenses are incurred, if the difference is significant compared to the estimated amount, the company will adjust the current expense and accrued expense to match the actual amount.

16. **Principle and method of recognizing provisions for payables:**

- + Recognition principle of provisions for payables:

Provisions for payables are recognized when they meet the conditions set out in Vietnamese Accounting Standard No. 18 "Provisions, Contingent Liabilities, and Contingent Assets."

- + Method of calculating provisions for payables:

Provisions for payables are calculated (or reversed) based on the difference between the larger (or smaller) amount between the newly calculated provision and the existing provision recorded on the accounting books.

17. **Principle of recognizing unearned revenue:**

Unearned revenue includes amounts paid in advance by customers for one or more accounting periods related to asset leasing.

Unearned revenue is transferred to revenue from sales and services or financial operations revenue according to the amount determined to be appropriate for each accounting period.

The company does not have unearned revenue arising.

18. Principle of recognizing owners' equity:

a. Principle of recognizing contributed capital, share premium, and other owner's equity:

- + Contributed capital of owners: recognized according to the amount contributed by the owners;
- + Share premium: recognized as the difference (positive or negative) between the actual proceeds from the issuance of shares and the par value of shares of joint-stock companies when initially issuing, additionally issuing, or reselling treasury shares;
- + Other owner's equity: recognized as the remaining difference between the actual value of assets handed over to the company by the State or other entities (such as donations, gifts, or post-tax paid funds) related to those assets.

The company does not have any operations involving contributed capital or share premium.

b. Principle of recognizing asset revaluation differences::

The company does not have any operations involving asset revaluation differences.

c. Principle of recognizing foreign exchange differences:

The foreign exchange differences reflected in the Balance Sheet are the exchange rate differences arising or re-evaluated at the end of the period for monetary items denominated in foreign currencies (foreign exchange gains or losses) related to construction investment activities (pre-operating phase, unfinished investment).

The company does not have operations involving foreign exchange differences.

d. Principle of recognizing undistributed profit:

The undistributed after-tax profit reflected in the Balance Sheet represents the profit (gain or loss) from the company's activities after deducting (-) the corporate income tax expense for the current year and adjustments due to the retrospective application of changes in accounting policies and the retrospective correction of material errors from previous years.

19. Principles and methods for revenue recognition:

a. Revenue from goods sold:

Revenue from goods sold is recognized when the conditions for revenue recognition prescribed in Accounting Standard No. 14 "Revenue and other income" are satisfied, such as:

- + The significant risks and rewards of ownership of the goods or products have been transferred to the buyer.
- + The company no longer retains control over the goods as the owner or manager of the goods.
- + Revenue is determined with relative certainty.
- + The company has collected or is expected to collect the economic benefits from the sales transaction.
- + Costs related to the sales transaction can be determined.

Sales revenue is determined in accordance with the fair value of the amount received or to be received under the accrual principle. Amounts collected before the revenue recognition conditions are met are not recognized as revenue in the current period. In cases of deferred payment sales with interest, the interest portion is recorded under "Unearned revenue" and will be recognized in financial income based on the time factor.

b. Revenue from services provided:

Revenue from services provided is recognized when the conditions for recognizing service revenue under Accounting Standard No. 14 "Revenue and other income" are satisfied, such as:

- + Revenue is determined with relative certainty;
- + It is probable that the economic benefits associated with the transaction will flow to the company;
- + The stage of completion of the service can be reliably measured at the balance sheet date;
- + The costs incurred and the costs to complete the service transaction can be determined.

The portion of the service that has been completed is determined based on the method that reflects the level of completion of the service.

c. Revenue from financial activities:

Revenue from financial activities includes revenue from interest, royalties, dividends, shared profits, and other revenues from financial operations. These are recognized when both (2) of the following conditions are satisfied:

- + There is a possibility that the economic benefits from the transaction will flow to the company;
- + The amount of revenue can be reliably measured.

d. Revenue from construction contracts:

The completed work portion of a construction contract, which serves as the basis for revenue recognition, is determined using the completed work assessment method or the percentage (%) method, which compares the completed construction volume to the total construction volume required under the contract.

20. Principle of accounting for sales deductions:

Sales deductions include trade discounts, price reductions, and returned goods arising from the same period of consumption of products, goods, and services that require adjustment to the recognized revenue.

If the goods or services were consumed in a previous period but the deduction (e.g., discount or return) occurs in the current period, the treatment depends on timing:

- + If the deduction or return arises before the Financial statements are issued, it should be recorded as a revenue deduction in that reporting period.
- + If the deduction or return arises after the Financial statements are issued, it will be recorded in the subsequent period.

21. Principle of accounting for cost of goods sold:

The cost of goods sold includes the cost of products, goods, services, real estate for investment, and the cost of production for construction projects (for construction businesses). In addition, it includes costs related to business activities of real estate investment such as: depreciation, repair costs, business operations, leasing of real estate for investment purposes (if not capitalized), sales discounts, and real estate management...

For inventory losses due to shrinkage, loss, or damage, these should be directly charged to the cost of goods sold (after deducting any compensation received).

For abnormal material wastage, labor costs, or overhead expenses, these should also be recorded directly into cost of goods sold (after deducting any compensation received).

If the value of inventory is higher than its market value or net realizable value, a provision must be made, and any recognized provision will be charged to the cost of goods sold.

22. Principle and method of recognizing financial expenses

The items recorded as financial expenses include:

- + Expenses or losses related to financial investment activities;
- + Interest expenses and capital borrowing costs;
- + Losses from exchange rate differences arising from foreign currency-related transactions;
- + Provision for devaluation of securities investments.

These items are recognized based on the total amount incurred during the period and are not offset against financial revenue.

23. Principle of accounting for selling expenses and general & administrative expenses:

Selling expenses reflect the actual costs incurred in the process of selling products, goods, and providing services.

General & administrative expenses reflect the general management costs of the company.

24. Principle and method of recognizing current corporate income tax expenses and deferred corporate income tax expense:

Current corporate income tax expense is determined based on taxable income and the applicable tax rate of the enterprise for the current year.

Deferred corporate income tax expense or income is determined based on temporary differences that are deductible or taxable, and the corporate income tax rate applicable when those temporary differences reverse.

The offsetting of current and deferred corporate income tax expenses is done according to applicable accounting regulations

25. Segment reporting

A business segment is a component of a company that is separately identified and involved in producing or supplying products, services, and has risks and returns that are different from other segments.

A geographic segment is a component of a company that is separately identified and involved in producing or supplying products, services in a specific geographical area, and has risks and returns that are different from those in other geographical areas.

26. Financial instruments

According to Circular No. 75/2015/TT-BTC dated May 18, 2015 by the Ministry of Finance, before the accounting standard for financial instruments and related guidance take effect, the General Director of the Company decides not to present and disclose financial instruments in accordance with Circular No. 210/2009/TT-BTC in the Company's financial statements.

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents

	30/06/2025	01/04/2025
Cash on hand	667,441,437	333,161,368
Bank deposits	6,831,612,401	21,526,910,817
Total	7,499,053,838	21,860,072,185

2. Term deposits

	30/06/2025	01/04/2025
Term Deposits	10,000,000,000	10,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam		
Total	10,000,000,000	

3. Receivables from customers

	30/06/2025	01/04/2025
Related parties		
Development Investment Construction Joint Stock Company	46,663,188,066	24,529,861,336
Third Party		
Green Mark Construction Joint Stock Company	39,942,857,624	73,156,638,946
Logistics Cai Mep Company Limited	36,273,301,277	21,524,165,746
Thien Binh Minh Joint Stock Company	15,881,203,518	15,881,203,518

	30/06/2025	01/04/2025
Phuc Dat Hotel Tourism Company Limited	4,686,490,657	4,686,490,657
Other customers (*)	3,584,892,332	3,449,313,621
Total	147,031,933,474	143,227,673,824

Receivables from Related Parties: Please refer to Note VII.2 for detailed information.

4. Advanced payments to suppliers

	30/06/2025	01/04/2025
Lien Minh Trading Co., Ltd.	3,778,207,349	4,869,894,021
Thien Quang Commercial Development JSC	10,062,029,014	10,062,029,014
Hung Anh Service Trading Development Production Company Limited	1,183,556,790	1,650,116,690
Construction Development Investment Corporation JSC	14,365,680,254	
Other suppliers	3,294,166,265	2,509,492,335
Total	32,683,639,672	19,091,532,060

5. Short-term advances

	30/06/2025	01/04/2025
a) Short-term	4,263,854,700	4,710,579,271
Short-term advances	2,725,160,014	3,039,852,060
Short-term deposits and collaterals	1,267,564,667	1,631,761,674
Other receivables	271,130,019	38,965,537
a) Long-term	40,000,000	40,000,000
Long-term deposits and collaterals	40,000,000	40,000,000
Total	4,303,854,700	4,750,579,271

6. Inventories

	30/06/2025	01/04/2025
Raw material	1,451,990,376	3,066,762,916
Work-in-Progress	60,550,818,771	51,455,415,145
Goods	11,250,000	178,313,844
Total	62,014,059,147	54,700,491,905

7. **Changes in Tangible Fixed Assets**

	Buildings & Structures	Machinery & Equipment	Transportation Vehicles	Management Tools	Total
Fixed asset costs					
Beginning Balance	6,689,378,951	19,552,013,641	4,780,284,376	521,771,341	31,543,448,309
- Purchased during the year	614,870,257	4,259,259,259		32,690,000	4,906,819,516
- Construction investment completed in the period					0
- Liquidation, disposals					0
Ending Balance	7,304,249,208	23,811,272,900	4,780,284,376	554,461,341	36,450,267,825
Accumulated Depreciation					
Beginning Balance	2,262,623,633	14,858,271,985	2,167,713,457	327,180,727	19,615,789,802
Depreciation during the year	156,349,713	325,665,095	145,695,369	20,189,201	647,899,378
Transfers to investment properties					0
Ending Balance	2,418,973,346	15,183,937,080	2,313,408,826	347,369,928	20,263,689,180
Net Book Value of Tangible Fixed Assets					
At the beginning of the year	4,426,755,318	4,693,741,656	2,612,570,919	194,590,614	11,927,658,507
At the end of the year	4,885,275,862	8,627,335,820	2,466,875,550	207,091,413	16,186,578,645

8. **Changes in Intangible Fixed Assets**

	Land use rights (VND)	Computer Software (VND)	Total VND
Intangible fixed asset costs			
Beginning Balance	38,802,485,186	175,800,000	38,978,285,186
Purchased during the year			0
Ending Balance	38,802,485,186	175,800,000	38,978,285,186
Accumulated amortisation			0
Beginning Balance	365,350,575	175,800,000	541,150,575
Amortisation during the year	73,070,115		73,070,115
Ending Balance	438,420,690	175,800,000	614,220,690
Net Book Value of Intangible Fixed Assets			

	Land use rights (VND)	Computer Software (VND)	Total VND
At the beginning of the year	38,437,134,611	0	38,437,134,611
At the end of the year	38,364,064,496	0	38,364,064,496

9. Construction in Progress

	30/06/2025	01/04/2025
Shophouse - Ho Tram	15,320,368,643	15,320,368,643
Fixed asset purchasing	32,050,019,379	
Office expansion construction	0	614,870,257
Total	47,370,388,022	15,935,238,900

10. Long-term Financial Investments

Equity investments in other entities	Number	31/03/2025			Number	01/01/2025		
		Original Cost	Provision	Fair Value		Original Cost	Provision	Fair Value
		VND	VND	VND		VND	VND	VND
DIC Materials Joint Stock Company	15,000	151,500,000	-64,963,380	86,536,620	15,000	151,500,000	-64,963,380	86,536,620
Total	15,000	151,500,000	-64,963,380	86,536,620	15,000	151,500,000	-64,963,380	86,536,620

11. Long-term prepaid expenses

	30/06/2025	01/04/2025
a) Short-term prepaid expenses	534,308,876	373,068,771
Tools, equipment	48,908,750	63,632,173
Other short-term prepaid expenses	485,400,126	309,436,598
b) Long-term prepaid expenses	2,172,110,598	2,081,417,687
Tools, equipment	1,892,659,171	1,885,442,467
Other long-term prepaid expenses	279,451,427	195,975,220
Total	2,706,419,474	2,454,486,458

12. Accounts Payable to Suppliers

	30/06/2025	01/04/2025
DIC-Concrete	19,554,985,567	11,070,560,551
Vietnam GS Industry One-Member Limited Liability Company	3,516,580,026	8,615,169,466
Anh Khoa Steel Co., Ltd.	250,151,521	250,151,521
Kim Hung Phat Company Limited	4,322,221,831	335,466,428

Phan Vu Investment Corporation	5,381,122,754	9,856,171,871
Nguyen Ba Construction Investment Joint Stock Company	240,604,276	23,657,745
Tan Phat Trading Construction Development Company Limited	742,233,946	788,985,851
Hai Hung Steel Trading One Member Limited Liability Company	3,094,516,520	10,815,500,851
Other suppliers	20,445,452,532	12,713,546,951
Total	57,547,868,973	54,469,211,235

13. Advances from customers

	30/06/2025	01/04/2025
Bien Dong Hotel Joint Stock Company	1,545,547,401	1,545,547,401
Ngan Hiep Real Estate Joint Stock Company	1,181,260,138	
Kieu Anh Tourism Co., Ltd	0	541,712,043
Kim Dien Investment and Construction Company Limited	2,315,146,608	
Hong Quang Development Investment Limited Liability Company	200,000,000	200,000,000
Mr. Tran Xuan Luu	309,382,578	1,096,000,000
Total	5,551,336,725	3,383,259,444

14. Taxes and Other Payables to the Government

	30/06/2025	Amount	Amount	01/04/2025
	VND	Payable	Paid	VND
Value Added Tax (VAT)	-2,939,427	0	0	-2,939,427
Corporate Income Tax	1,467,933,399	710,363,590	2,702,430,087	3,459,999,896
Personal Income Tax	100,848,318	98,123,376	18,767,295	21,492,237
Other Taxes	0			0
Total	1,565,842,290	808,486,966	2,721,197,382	3,478,552,706

15. Accrued expenses

	30/06/2025	01/04/2025
Accrued interest expenses	216,912,807	156,653,937
Accrued construction expenses	2,300,204,400	1,131,986,756
Cộng	2,517,117,207	1,288,640,693

16. Other short-term payables

	30/06/2025	01/04/2025
Trade union fees	73,261,493	85,601,946
Social Insurance		141,533,807
Dividends payable	5,491,309,800	3,484,800
Other payables	191,624,004	142,426,964
Total	5,756,195,297	373,047,517

17. Borrowings and finance lease liabilities

	30/06/2025	In quater		01/04/2025
	Value	Increase	Decrease	Value
Short-term loans	181,351,089,160	56,794,663,695	12,744,139,677	137,300,565,142
Joint stock Commercial Bank for Investment and Development of Viet Nam ⁽ⁱ⁾	150,595,488,740	47,270,736,400		103,324,752,340
Vietnam Joint Stock Commercial Bank For Industry And Trade	27,507,117,521	6,275,444,396	12,744,139,677	33,975,812,802
Petrolimex Group Commercial Joint Stock Bank	3,248,482,899	3,248,482,899		
Total	181,351,089,160	56,794,663,695	12,744,139,677	137,300,565,142

a. Financial lease liabilities: **None.**

b. Overdue loans and unpaid financial lease liabilities: **None.**

c. Detailed disclosures on related-party loans and financial lease liabilities:

Bank for Investment and Development of Vietnam (BIDV)

• **Credit line agreements:**

- No. 01/2024/600370/LOAN dated 11/12/2024, No. 02/2024/600370/LOAN dated 11/12/2024

• **Short-term loan and payment guarantee limit:** VND 260,000,000,000.

• **Loan term:** 12 months.

• **Purpose:** Working capital supplementation, payment guarantees, and L/C issuance for construction activities.

• **Average interest rate:** 7.2%/year.

- **Collateral:** Land use rights and attached assets at: No. 5, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City. Company warehouse in Tan Hai Commune, Ho Chi Minh City. Equipment/assets: Sunward ZYJ 860 hydraulic pile press. 2020 Toyota Camry ASV70L 2.5. Toyota Hilux GUN135L-DTTSXU pickup truck. Elimak SC45/30 FC II construction hoist. QTP6515-10T-022 tower crane. Term deposit contracts at BIDV's Ba Ria-Vung Tau branch.

Bank-confirmed balance as of 31/12/2024: VND 92,994,867,371.

(Continued loan disclosures below)

Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)

- **Credit line agreement:** No. 24.01.16/LOANLIMIT/VTB880-DIC2 dated 26/11/2024.
- **Short-term loan and payment guarantee limit:** VND 40,000,000,000.
- **Loan term:** 12 months (from 26/11/2024). **Purpose:** Working capital supplementation for business operations. **Interest rate:** 6.5%–8%/year. **Collateral:** Receivables and benefits from: Contract for Structure & Finishing Works of Warehouse No. 2. Retaining walls, office buildings, and dormitories at the Tan Thanh Port Logistics Service Zone project. Third-party real estate collateral: Land use rights and attached assets in Ho Tram Commune, Ho Chi Minh City, under Ms. Vu Thi Ngoan's ownership. **Bank-confirmed balance as of 31/12/2024:** VND 37,575,748,869.

Prosperity and Development Commercial Joint Stock Bank (PGBank) – Vung Tau Branch

- **Credit line agreement:** No. 510.479/24/CO dated 02/12/2024.
- **Loan limit:** VND 40,000,000,000. **Loan term:** 12 months. **Purpose:** Working capital for construction projects. **Interest rate:** As per promissory notes. **Collateral:** Personal guarantee from Mr. Pham Duc Dung (Chairman of DIC Construction Investment Development JSC).

18. Owner's Equity

a. Statement of Changes in Equity

	Contributed Capital	Share Premium	Investment and development fund	Undistributed earnings	Total
Beginning balance for the current period	109,756,500,000	-143,148,148	2,626,051,097	3,464,069,414	115,703,472,363
Increase in Capital During the Period					0
Dividend Distribution in Shares					0
Profit During the Period				1,407,777,120	1,407,777,120
Funds allocation					
Ending Balance for the Current Period	109,756,500,000	-143,148,148	2,626,051,097	4,871,846,534	117,111,249,483

b. Details of Owners' Contributed Capital

	30/06/2025	%	01/04/2025	%
	VND		VND	
Development Investment Construction Joint Stock Corporation	55,033,760,000	50.14%	55,033,760,000	50.14%
Other shareholders	54,722,740,000	49.86%	54,722,740,000	49.86%
Total	109,756,500,000		109,756,500,000	

c. **Transactions Related to Owners' Capital and Distribution of Dividends, Profit Distribution**

	30/06/2025	01/04/2025
-Owner's Equity		
Beginning capital	109,756,500,000	109,756,500,000
Capital increase during period		
Capital decrease during the year		
Ending capital	109,756,500,000	109,756,500,000

d. **Shares**

	30/06/2025	01/04/2025
Number of shares registered for circulation	10,975,650	10,975,650
Number of shares currently in circulation	10,975,650	10,975,650
- Common shares	10,975,650	10,975,650
Number of outstanding shares	10,975,650	10,975,650
- Common shares	10,975,650	10,975,650

e. **Business Funds**

	30/06/2025	01/04/2025
Investment and development funds	2,626,051,097	2,626,051,097

VI. **ADDITIONAL INFORMATION ON INDICATORS PRESENTED IN THE INCOME STATEMENT**

1. **Total revenue from sale of goods and rendering of services**

	Q2/2025	Q2/2024
	VND	VND
Revenue from Construction Contracts	60,557,794,648	42,649,962,607
Sales Revenue	530,663,200	
Revenue from Pile Driving Services		25,244,598,641
Total	61,088,457,848	67,894,561,248

In which: Revenue from related parties

	Q2/2025	Q2/2024
Development Investment Construction Joint Stock Corporation	26,450,632,157	16,330,155,856
Total	26,450,632,157	16,330,155,856

2. Cost of Goods Sold

	Q2/2025	Q2/2024
Cost of Construction Contracts	52,072,798,945	36,342,898,738
Cost of Goods Sold	473,414,312	21,234,829,064
Cost of Pile Driving Services		
Total	52,546,213,257	57,577,727,802

In which: Cost of Goods Sold from Related Parties

	Q2/2025	Q2/2024
Development Investment Construction Joint Stock Corporation	23,805,568,941	11,431,109,099
Total	23,805,568,941	11,431,109,099

3. Financial Income

	Q2/2025	Q2/2024
Interest income from deposits and loans	224,655,385	299,941,501
Interest from deferred sales, trade discounts		
Total	224,655,385	299,941,501

4. Financial Expenses

	Q2/2025	Q2/2024
Loan interest expenses	2,764,067,741	3,649,299,580
Interest on Installment Sales		
Provision/Reversal of Investment Losses		
Total	2,764,067,741	3,649,299,580

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5. Operating management expenses incurred during the quarter

	Q2/2025	Q2/2024
Management Personnel Expenses	1,870,623,417	2,427,489,174
Other Expenses	1,928,767,458	1,770,152,257
Total	3,799,390,875	4,197,641,431

6. Selling expenses incurred during the quarter

	Q2/2025	Q2/2024
Outsourced service expenses	44,827	10,125,359
Total	44,827	10,125,359

7. Other Income

	Q2/2025	Q2/2024
Income from disposal of tools and equipment		-
Income from disposal of fixed assets		
Other income	44,827	10,125,359
Total	44,827	10,125,359

8. Other expenses

	Q2/2025	Q2/2024
Fines	549,222	244,045,817
Fines related to taxes and insurance		
Costs of disposal of fixed assets and tools		129,513,486
Other expenses		
Total	549,222	373,559,303

9. Production and Business Costs by Element

	Q2/2025	Q2/2024
Material and supplies costs	38,109,397,763	34,159,694,947
Labor costs	1,567,869,349	0
Allocation of tools and equipment costs	241,827,009	712,626,987
Depreciation of fixed assets	325,665,095	535,695,348
Outsourced service costs	19,026,931,343	18,839,383,738
Other monetary costs	707,176,357	669,803,445
Total	59,978,866,916	54,917,204,465

10. Current Corporate Income Tax Expenses

Corporate income tax payable is determined at a tax rate of 20% on taxable income.

The company's tax returns are subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be subject to different interpretations, the tax amount presented in the financial statements may be adjusted based on the tax authorities' decisions.

The estimated current corporate income tax expense of the company is presented below:

	Q2/2025	Q2/2024
Total accounting profit before tax	2,202,936,965	2,406,400,320
Adjustments to increase/(decrease) accounting profit to determine taxable income	1,348,880,985	2,001,151,173
- Adjustments to increase	1,348,880,985	2,001,151,173
- Adjustments to decrease		
Total taxable income	3,551,817,950	4,407,551,493
- Carryforward losses from previous periods		
Total taxable income calculation	3,551,817,950	4,407,551,493
Corporate income tax rate	0	0
Current year corporate income tax expense	710,363,590	881,510,299
Corporate income tax arrears		
Corporate income tax expense	710,363,590	881,510,299

11. Basic earnings per share

	Q2/2025	Q2/2024
Net profit after corporate income tax	1,492,573,375	1,524,890,021
Adjustments to increase/(decrease) profit for allocating earnings (loss) to ordinary shareholders		
- Adjustments to increase		
- Adjustments to decrease		
Earnings (Loss) Allocated to Ordinary Shareholders	1,492,573,375	1,524,890,021
Weighted average outstanding common shares	10,975,650	7,556,341
Basic earnings per share	128	202



VII. OTHER INFORMATION

1. Contingent liabilities, commitments, and other financial information:
2. Events occurring after the end of the reporting period:
3. Information about related parties (beyond information already disclosed in previous sections)
4. Presentation of assets, revenue, and financial results by segment (according to business line or geographic area) in compliance with accounting standard no. 28 "segment reporting":

Item	Revenue	Cost of Goods Sold	Gross Profit
Construction segment	60,557,794,648	52,072,798,945	8,484,995,703
Sales segment	530,663,200	473,414,312	57,248,888
Pile driving segment			0
Total	61,088,457,848	52,546,213,257	8,542,244,591
Financial Revenue			224,655,385
Interest Expense			2,764,067,741
Selling Expenses			
Corporate Management Expenses			3,799,390,875
Other Income			44,827
Other Expenses			549,222
Profit Before Tax			2,202,936,965
Corporate Income Tax			710,363,590
Net Profit			1,492,573,375

5. Comparative Information: The comparative data reflects the figures from the financial statements for Q2 2025 compared to Q2 2024.
6. Information about Going Concern: During the period, the Company did not have any activities or events that significantly impacted its ability to continue as a going concern. Therefore, the financial statements of the Company have been prepared on the assumption that the Company will continue its operations as a going concern.

Prepared by

Chief Accountant

Chairman of the Board of Directors



Pham Thi Thu Hang

Tran Van Chung

Pham Duc Dung

Tp.HCM, date 15 month 7 year 2025