

**DEVELOPMENT INVESTMENT CONSTRUCTION
JOINT STOCK COMPANY AND SUBSIDIARIES**

Consolidated Financial Statements
For the period from 01/01/2024 to 31/12/2024

CONSOLIDATED BALANCE SHEET

As at 31 December 2024

Unit: VND

ASSETS	Code	Note	31/12/2024	01/01/2024
A . CURRENT ASSETS	100		15,963,326,622,418	13,978,090,756,849
I. Cash and cash equivalents	110		895,165,517,805	2,307,305,744,085
1. Cash	111	V.1	391,704,493,381	2,296,937,418,845
2. Cash equivalents	112		503,461,024,424	10,368,325,240
II. Short-term investments	120		785,900,000,000	196,710,000,000
1. Held-for-trading securities	121		-	-
2. Provision for diminution in value of held-for-trading securities	122		-	-
3. Held-to-maturity investments		V.2	785,900,000,000	196,710,000,000
III. Short-term accounts receivables	130		5,858,106,018,773	4,704,512,368,219
1. Short-term trade receivables	131	V.3	1,188,156,659,391	1,037,431,749,701
2. Short-term advances to suppliers	132	V.4	29,349,469,169	213,206,573,008
3. Short-term loan receivables	135	V.5	102,000,000,000	277,450,000,000
4. Other short-term receivables	136	V.6	4,548,330,292,505	3,199,940,372,128
5. Provision for doubtful short-term receivables	137		(9,730,402,292)	(23,517,646,618)
6. Shortage of assets waiting for resolution	139		-	1,320,000
IV. Inventories	140		8,154,337,866,159	6,551,257,807,732
1. Inventories	141	V.7	8,156,771,371,743	6,553,691,313,316
2. Provision for obsolete inventories	149		(2,433,505,584)	(2,433,505,584)
V. Other current assets	150		269,817,219,681	218,304,836,813
1. Short-term prepaid expenses	151	V.12	169,307,627,325	186,173,087,708
2. VAT deductibles	152		75,446,918,642	14,676,635,397
3. Tax and other receivables from the State	153	V.17	25,062,673,714	17,455,113,708
4. Other current assets	155		-	-
B. NON- CURRENT ASSETS	200		2,571,657,089,989	2,849,516,181,739
I. Long-term receivables	210		336,819,078,166	1,381,178,201,509
1. Long-term loan receivables	215		256,764,637,167	
2. Other long-term receivables	216	V.5	80,054,440,999	1,381,178,201,509
3. Provision for doubtful long-term receivables	219		-	-

CONSOLIDATED BALANCE SHEET (continued)

As at 31 December 2024

Unit: VND

II. Fixed assets	220		892,685,178,885	761,204,116,128
1. Tangible fixed assets	221	V.9	806,392,229,513	725,914,518,383
- Cost	222		1,213,347,214,822	1,092,451,275,649
- Accumulated depreciation	223		(406,954,985,309)	(366,536,757,266)
2. Finance leases	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	86,292,949,372	35,289,597,745
- Cost	228		89,775,726,215	38,015,580,874
- Accumulated depreciation	229		(3,482,776,843)	(2,725,983,129)
III. Investment properties	230	V.11	108,562,836,579	113,155,731,231
- Cost	231		155,029,462,773	156,733,240,773
- Accumulated depreciation	232		(46,466,626,194)	(43,577,509,542)
IV. Long-term asset in progress	240		96,681,986,550	101,958,242,547
1. Long-term work in progress	241		-	-
2. Construction in progress	242	V.8	96,681,986,550	101,958,242,547
V. Long-term investments	250		332,902,564,444	335,319,800,239
1. Investments in subsidiaries	251		-	-
2. Investments in associates	252	V.13	300,423,278,712	299,040,514,507
3. Investments in other entities	253	V.14	2,344,249,112	22,344,249,112
4. Provision for long-term investments	254		135,036,620	(20,064,963,380)
5. Held-to-maturity investments	255	V.14	30,000,000,000	34,000,000,000
VI. Other long-term assets	260		804,005,445,365	156,700,090,085
1. Long-term prepaid expenses	261	V.12	671,715,934,581	16,684,171,249
2. Deferred tax assets	262		23,007,745,527	12,781,346,371
3. Goodwill	269		109,281,765,257	127,234,572,465
TOTAL ASSETS	270		18,534,983,712,407	16,827,606,938,588

CONSOLIDATED BALANCE SHEET (continued)

As at 31 December 2024

Unit: VND

RESOURCE	Code	Note	31/12/2024	01/01/2024
C. LIABILITIES	300		10,468,107,777,784	8,934,049,056,553
I. Current liabilities	310		7,675,743,014,523	7,807,921,730,527
1. Short-term trade payables	311	V.15	510,566,784,339	544,872,135,842
2. Short-term advances from customers	312	V.16	2,426,153,517,149	1,764,901,517,750
3. Statutory obligations	313	V.17	99,334,904,470	89,687,447,699
4. Payables to employees	314		34,016,128,672	30,552,374,157
5. Short-term accrued expenses	315	V.18	342,316,250,325	305,980,318,441
6. Short-term unearned revenues	318	V.19	56,562,684,930	56,650,067,008
7. Other short-term payables	319	V.20	2,864,735,282,971	2,811,009,608,436
8. Short-term loan and finance lease	320	V.21	1,292,869,740,563	2,150,271,176,748
9. Short-term provisions	321		-	536,102,139
10. Reward and welfare funds	322		49,187,721,104	53,460,982,307
II. Long-term liabilities	330		2,792,364,763,261	1,126,127,326,026
1. Long-term trade payables	331	V.15	-	-
2. Long-term unearned revenues	336	V.19	155,004,264,277	114,442,807,380
3. Other long-term payables	337	V.20	51,843,344,172	19,746,000,000
4. Long-term loan and finance lease	338	V.21	2,556,674,469,831	961,364,389,681
5. Deferred tax liabilities	341		22,364,705,632	27,586,977,645
6. Long-term provisions	342		6,477,979,349	2,987,151,320
D. OWNERS' EQUITY	400		8,066,875,934,623	7,893,557,882,035
I. Owners' equity	410	V.22	8,066,875,934,623	7,893,557,882,035
1. Owners' contributed capital	411		6,098,519,950,000	6,098,519,950,000
2. Share premium	412		1,046,337,544,149	1,046,337,538,421
3. Other owners' capital	414		14,895,110,000	14,895,110,000
4. Foreign exchange differences	415		(486,500,640)	-
5. Investment and development fund	417		84,750,836,222	84,750,836,222
6. Retained earnings	421		500,799,035,790	405,249,380,081
- Retained earnings accumulated to the prior year-end	421a		395,814,154,907	286,522,300,398
- Retained earnings of current period	421b		104,984,880,883	118,727,079,683
7. Non-controlling interests	429		322,059,959,102	243,805,067,311
TOTAL RESOURCE	440		18,534,983,712,407	16,827,606,938,588

Prepared by

PHÓ GIÁM ĐỐC TÀI CHÍNH
Lê Thành Hưng

Chief Accountant

Bùi Văn Sự

Vung Tau, January 23rd, 2025

General Director



Nguyễn Quang Tín

CONSOLIDATED INCOME STATEMENT
Quarter 4 Year 2024

Unit: VND

Item	Code	Note	Year 2024		Year 2023	
			Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
1. Revenue from sale of goods and rendering of services	01	VI.1	462,786,920,841	1,544,790,852,151	443,239,658,020	1,040,880,643,349
2. Deductible items	02	VI.2	17,282,267,330	230,266,507,588	9,404,223,523	13,354,083,325
3. Net revenue from sale of goods and rendering of services (10=01-03)	10	VI.3	445,504,653,511	1,314,524,344,563	433,835,434,497	1,027,526,560,024
4. Cost of goods sold	11	VI.4	270,299,024,029	982,223,760,342	331,191,318,148	783,760,379,136
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		175,205,629,482	332,300,584,221	102,644,116,349	243,766,180,888
6. Financial income	21	VI.5	65,419,118,483	117,144,931,338	19,228,689,818	228,529,492,097
7. Financial expenses	22	VI.6	49,273,624,157	65,081,375,470	23,479,647,710	124,668,179,132
- In which: Interest expense	23		(12,746,618,173)	22,350,263,798	16,356,460,022	69,624,042,459
8. Share in profits of associates	24		(2,350,090,145)	3,549,953,804	36,115,478,257	38,938,980,272
9. Selling expenses	25		3,434,381,925	39,130,021,420	14,724,170,666	42,831,474,065
10. Administrative expenses	26		54,984,730,590	179,017,472,309	50,254,652,099	153,244,670,808
11. Net profit from operating activities {30=20+(21-22)-(24+25)}	30		130,581,921,148	169,766,600,164	69,529,813,949	190,490,329,252
12. Other income	31	VI.7	5,844,292,489	20,820,254,030	54,328,909,943	83,573,795,091
13. Other expenses	32	VI.8	13,540,081,959	25,693,044,051	47,559,102,751	57,396,828,505
14. Other profit (40=31-32)	40		(7,695,789,470)	(4,872,790,021)	6,769,807,192	26,176,966,586
15. Total profit before tax (60=30+40+50)	50		122,886,131,678	164,893,810,143	76,299,621,141	216,667,295,838
16. Current corporate income tax expenses	51		35,348,805,881	77,926,611,203	10,470,577,231	52,728,035,246
17. Deferred corporate income tax expenses	52		305,191,445	(15,448,671,168)	(1,778,135,840)	(1,408,744,236)
18. Profit after tax (60=50-51)	60		87,232,134,352	102,415,870,108	67,607,179,750	165,348,004,828
18.1 Net profit after tax of non-controlling interest	70		(1,471,409,771)	(2,569,010,775)	1,301,625,684	(7,306,263,537)
18.2 Net profit after tax attributable to parent	71		88,703,544,123	104,984,880,883	66,305,554,066	172,654,268,365
19. Earnings per Share						

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Chief Accountant

Bùi Văn Sự

Vung Tau, January 23rd, 2025
General Director

Nguyễn Quang Tín



CONSOLIDATED CASH FLOWS STATEMENT

Quarter 4 Year 2024

Unit: VND

Item	Code	Note	Current year	Previous year
I. Cash flows from operating activities				
1. Cash receipts from goods sale, services supply and others	01		2,193,535,519,340	2,095,002,548,236
2. Cash payments to goods suppliers and service providers	02		(3,102,524,272,571)	(1,603,306,069,594)
3. Cash payments to employees	03		(167,730,218,539)	(157,000,413,003)
4. Cash payments of loan interests	04		(387,441,793,091)	(354,402,855,820)
5. Corporate income tax paid	05		(77,200,686,688)	(57,618,224,105)
6. Other cash receipts from business activities	06		737,890,404,076	2,923,239,580,281
7. Other cash payments to production and business activities	07		(1,390,739,323,026)	(1,121,162,747,272)
Net cash flows from operating activities	08		(2,194,210,370,499)	1,724,751,818,723
II. Cash flow from investing activities				
1. Purchase and construction of fixed assets	21		(7,854,993,922)	(38,568,698,177)
2. Proceeds from disposals of fixed assets	22		5,241,230,357	2,001,319,864
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(1,263,528,152,415)	(45,503,009,813)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		599,759,960,635	18,580,000,000
5. Payments for investments in other entities	25		(957,025,000,000)	(86,000,000,000)
6. Proceeds from sale of investments in other entities	26		1,493,435,972,150	1,006,532,060,390
7. Interest and dividend received	27		92,377,752,786	194,389,067,246
Net cash flows from investing activities	30		(37,593,230,409)	1,051,430,739,510
III. Cash flows from financing activities				
1. Capital contribution and issuance of shares	31		194,193,090,000	2,022,559,285
2. Capital redemption	32		-	-
3. Drawdown of borrowings	33		2,848,885,030,993	1,990,934,875,591
4. Repayment of borrowings	34		(2,223,419,701,791)	(2,707,395,770,817)
5. Payment of principal of finance lease liabilities	35		-	-
6. Dividend paid	36		(2,812,950)	(322,810,973)
Net cash flows from financing activities	40		819,655,606,252	(714,761,146,914)
Net cash flows within the period	50		(1,412,147,994,656)	2,061,421,411,319
Cash and cash equivalents at the beginning of period	60		2,307,305,744,085	245,914,234,531
Impact of exchange rate fluctuation	61		7,768,376	(29,901,765)
Cash and cash equivalents at the end of period	70		895,165,517,805	2,307,305,744,085

Prepared by

PHÓ GIÁM ĐỐC TÀI CHÍNH
Lê Thành Hưng

Chief Accountant

Bùi Văn Sự

Vung Tau, January 23rd, 2025

General Director



Nguyễn Quang Tín

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**Quarter 4 Year 2024****I. BACKGROUND****1- Type of ownership:**

The Corporation was converted from a State-owned company to a joint stock company according to Decision No. 1302/QĐ-BXD dated October 15, 2007 of the Ministry of Construction "Regarding the approval of the equitization plan of the Construction Development Investment Company".

The Corporation was granted the Certificate of Business Registration of Joint Stock Company No. 3500101107 (old number: 4903000520) first registered on March 13, 2008, re-issued the enterprise code on June 24, 2009 and registered for the 23rd change on May 5, 2022 by the Department of Planning and Investment of Ba Ria - Vung Tau province

- English name: **Development Investment Construction Joint Stock Corporation.**
- Abbreviated company name: **DIC Group.**
- The DIC Group's head office is located at 15 Thi Sach Street, Thang Tam Ward, Vung Tau City, Ba Ria – Vung Tau Province, Vietnam.
- Affiliated units, including:
 - Branch in Vinh Phuc
 - Branch of Development Investment Construction Joint Stock Corporation - DIC Him Lam Project Management Board
- Charter capital: 6,098,519,950,000 VND.

The Board of Management, the Board of Directors and Internal Audit, the term from 2023 to 2028 as at the date of this report is as follows:

The Board of Management

Mr Nguyen Hung Cuong	Chairman	From August 19, 2024
Mr Nguyen Thien Tuan	Chairman	Passed away on August 10, 2024
Mr Nguyen Hung Cuong	Vice Chairman	To August 19, 2024
Ms Nguyen Thi Thanh Huyen	Vice Chairman	Reappointed on July 21, 2023
Mr Nguyen Quang Tin	Member	Appointed on July 21, 2023
Mr Dinh Hong Ky	Independent Member	Appointed on July 21, 2023

The Board of Directors

Mr Nguyen Quang Tin	General Director	Appointed on June 1, 2023
Mr Nguyen Van Tung	Deputy General Director	Reappointed on February 02, 2023
Mr Tran Van Dat	Deputy General Director	Reappointed on August 22, 2023
Mr Nguyen Tuan Liem	Deputy General Director	Reappointed on December 04, 2023
Mr Pham Van Thai	Deputy General Director	Appointed on January 19, 2022

2- Business sector:

Investment, real estate, construction, tourism services, oil and gas services, trading and labor export.

3- Principal activity:

- Investing in developing new urban areas and industrial zones, investing in business development of housing and technical infrastructure of urban areas, industrial zones, export processing zones, high-tech zones, new economic zones.
- Construction of industrial and civil works, technical infrastructure works and industrial zones, traffic works, irrigation works, water supply, drainage and environmental treatment works, power lines and transformer stations.
- Installation of steel structures, mechanical and galvanized products, electrical equipment.
- Investment Consulting.
- Project Management.
- Trading in construction materials, equipment and supplies for construction, construction vehicles, technological lines and other technological equipment.
- Trading in interior and exterior decoration items.
- Trading in vehicles, machinery and construction equipment.
- Trading in petroleum and its products.
- House business.
- Real estate brokerage services.
- Tourism service business.
- Tourism accommodation and hotel business.
- Market service business and shopping center management.
- Construction materials production.
- Production and trading of soft drinks.
- Food processing.
- Freight.
- Passenger transport by road and water.
- Mining and processing of minerals for construction materials.
- Exploitation of soil and sand for land leveling.
- Repair of motorbikes, construction equipment and means of transport.
- Construction supervision of technical infrastructure works.
- Construction supervision of civil and industrial works.
- International travel business.
- Travel agent.
- Support services related to tourism promotion and organization.
- Perfume and cosmetics business.
- Retail sale of perfumes, cosmetics and toiletries in specialized stores.

4- Corporate structure:

a- List of consolidated subsidiaries

Company name	Principal activities	Owner-ship
Development Investment Construction Number 1 JSC	Investment in business development of urban areas and industrial zones; housing and technical infrastructure of urban areas, industrial zones, export processing zones, high-tech zones, new economic zones; Repair of motorbikes, construction equipment and means of transport.	51.68%
DIC Tourism Joint Stock Company	Hotel and tourism business; Road passenger transport; Domestic and international travel services business...	81.29%
Development Investment Construction Number 2 Joint Stock Company	Investment in business development of urban areas and industrial zones; housing and technical infrastructure of urban areas, industrial zones, export processing zones, high-tech zones, new economic zones.	50.14%
DIC Vision Development Investment Joint Stock Company	Education	98.67%
DIC Urban and Industrial zone Development Company Limited	Investing, trading and exploiting projects in industrial parks, export processing zones and high-tech zones.	100%
Dai Phuoc Thien An Company Limited	Construction, real estate business, land use rights of owners, users or lessees.	99.96%
Dai Phuoc Thien Minh Company Limited	Construction, real estate business, land use rights of owners, users or lessees.	99.96%
Vung Tau Sports Tourism Development Investment JSC	Golf course business and related services	66.85%
Sports TOTO Vietnam JSC (Indirect ownership)	Management consulting activities	43.92%
E&S Development Joint Stock Company (Indirect ownership)	Construction of other civil engineering works	65.96%
Brothers DIC Ceramic Joint Stock Company	Production of ceramic products, wholesale materials, and mineral exploitation	49.00%

b- List of associates companies

Company name	Principal activities	Owner-ship
D.I.C Real Estate Joint Stock Company	Real estate business, real estate brokerage, real estate services, real estate management, investment consulting, construction.	42.68%
Development Investment Construction - Concrete Joint Stock Company	Production and trading of ready-mixed concrete, Trading and repairing of construction equipment and machinery, construction investment.	36.00%
DIC Holdings Construction Joint Stock Company	Investment in business development of urban areas and industrial zones; housing and technical infrastructure of urban areas, industrial zones, export	35.89%

	processing zones, high-tech zones, new economic zones.	
Southern Development Investment Joint Stock Company	Hotel and tourism business; Road passenger transport; Domestic and international travel services business...	43.35%

c- List of joint ventures

<u>Name</u>	<u>Ratio</u>
Joint venture of residential project to build the first phase of 35ha of new urban area Phu My - Phu My Town	80.00%

II- ACCOUNTING PERIOD AND ACCOUNTING MONETARY UNIT

1- Accounting period: Annual accounting period commences from January 1st and ends on December 31st.

2- Accounting monetary unit: The DIC Group maintains its accounting records in Vietnam dong (VND).

III- ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM:

1- Accounting system: The Group applies the Accounting System promulgated together with Circular No. 200/2014/TT-BTC dated December 22, 2014 issued by Ministry of Finance guiding the Vietnamese enterprise accounting system and Circular No. 202/ 2014/TT-BTC dated December 22, 2014 issued by Ministry of Finance guiding the method of preparing and presenting of the Consolidated financial statements.

2- Announcement on compliance with Vietnamese Accounting Standards and Accounting System: The DIC Group applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

3- Applied accounting form: The DIC Group applies the accounting book form of book keeping.

IV. ACCOUNTING POLICIES:

1. Cash and cash equivalents

Transactions in foreign currencies are converted into Vietnam dong at the actual exchange rate at the time of the transaction. At the end of the year, items with foreign currency origin are converted at the buying rate of the bank in which the Corporation has an account published on the closing date of the accounting year.

Foreign exchange differences arising in the period actual and exchange rate differences due to revaluation of balance of monetary items at the end of the period are recorded into income or financial expenses in the period.

Cash and cash equivalents comprise -cash on hand, cash in banks and short-term investments with an original maturity of less than three months that are readily convertible into known amount of cash and that are subject to an insignificant risk of change in value sine date of purchase of such invesments at the time of reporting.

2. Recognition of financial investment

Investments in subsidiaries and associates are stated at original cost. Distributions from accumulated net profits from subsidiaries and associates arising subsequent to the date of acquisition are recognized in the Income Statement. Other distributions received (in excess of such profits) are considered a recovery of investment and are deducted to the cost of the investment.

Investments in joint ventures are accounted for using the cost method. The joint venture contribution is not adjusted for changes in the Company's ownership interest in the joint venture's net assets. The Corporation's income statement reflects the income distributed from the accumulated net profits of the joint venture arising after the joint venture contribution..

Securities investment at the balance sheet date, if:

- Having redemption or maturity period of no more than 3 months from the date of purchase, the investment is considered as "cash equivalent";
- Having maturity less than 1 year/1 operating cycle are recognised as short-term assets
- Having maturity over than 1 year/1 operating cycle are recognised as long-term assets

Provisions for devaluation of investments are made based on the excess of original cost in accounting books over their market value at year-end. For some other investments, because there is not enough necessary information to set up provisions, the Corporation does not set up provisions for these investments. The Board of Directors of the Corporation believes that provisions for these investments, if any, do not have a material impact on the financial statements.

3. Recognition of receivables

Track each receivable in detail for each subject, regularly compare, check, and urge timely payment.

Check and compare periodically or at the end of the year each receivable arising, the amount collected, the amount still to be collected, especially for subjects with frequent trading and purchasing relationships, with large receivable balances.

For debts with foreign currency origin, they are tracked in both original currency and converted to Vietnamese currency. At the end of each period, the balance is adjusted according to the actual exchange rate.

Classify receivables according to payment time as well as each subject to have measures for collection or payment.

4. Principle of evaluating inventories

Inventories are stated at original cost. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventory at the year-end is calculated by weighted average method.

The Corporation applies the perpetual method to record inventory.

5. Recording principle of tangible and intangible fixed assets

Fixed assets are stated at the original cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follows:

- Building and structures	06 – 25 years
- Machinery & equipment	04 – 08 years
- Means of transportation	06 – 10 years
- Management equipment	03 – 06 years
- Others	03 – 05 years

- Land use rights 38 years

6. Principle of Deferred corporate income tax

Deferred corporate income tax expense is determined on the basis of deductible temporary differences, taxable temporary differences and corporate income tax rates.

7. Recognition and allocation of prepaid expenses

Prepaid expenses only related to present fiscal year are recognised as short-term prepaid expenses and are recorded into operating costs.

The calculation and allocation of long-term prepaid expenses to profit and loss account in the period should be based on nature of those expenses to choose reasonable method and allocated factors. Prepaid expenses are allocated partly into operating expenses on a straight-line basis

8. Principal of payables

Payables are tracked in detail for the amount of debt payable and the amount of debt paid by each creditor.

Payables are classified into short-term debt and long-term debt based on the payment period of each payable debt.

Payables in gold, silver, precious metals, and gemstones are accounted for in detail for each creditor, according to quantity and value indicators at prescribed prices.

At the end of the accounting year, the balance of payables in foreign currencies is evaluated at the prescribed exchange rate.

For creditors who have regular transactions and purchases or have large balances of payables, the accounting departments check and compare the debt situation that has arisen with each customer and periodically confirm the debt in writing with the creditors.

9. Principal of loan and finance lease

The payment terms of loans and financial leasing debts are monitored in detail. Amounts with a repayment period of more than 12 months from the date of the financial statements are presented as long-term loans and financial leasing debts. Amounts due within the next 12 months from the date of the financial statements are presented as short-term loans and financial leasing debts for payment planning.

Borrowing costs directly related to the loan (other than interest payable), such as appraisal, auditing, loan application preparation costs, etc. are accounted for in financial expenses. In case these costs arise from a separate loan for the purpose of investment, construction or production of unfinished assets, they are capitalized.

For financial leasing debts, the total lease debt reflected on the credit side of account 341 is the total amount payable calculated by the present value of the minimum lease payment or the fair value of the leased asset.

The Corporation shall account in detail and monitor each lending and debtor, each loan agreement and each type of loaned asset.

When preparing the Financial Statements, the balance of loans and financial leases in foreign currencies shall be re-evaluated at the actual transaction exchange rate at the time of preparing the Financial Statements.

Exchange rate differences arising from the payment and re-evaluation at the end of the period of loans and financial leases in foreign currencies shall be recorded in financial operating revenue or expenses.

10. Recognition and capitalization of borrowing costs

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to the acquisition, construction or production of a qualifying asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in SAV No. 16 "Borrowing costs".

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset should be included (capitalized) in the cost of that asset, includes interest on borrowings, amortization of discounts or premiums relating to issuing bonds and ancillary costs incurred in connection with the arrangement of borrowings.

11. Recognition of accrued expenses.

Expenses not yet occurred may be accrued into production and operating expenses in order to ensure when these expenses arise, they do not make material differences on production and operating expenses on the basis of matching between revenue and cost. When these expenses arise, if there is any difference with the amount charged, accountants additionally record or decrease cost equivalent to the difference.

12. Principle of recognizing unrealized revenue

Unrealized revenue of the Corporation is recorded according to the current corporate accounting regime. For leased assets that have been prepaid by customers, revenue for the accounting period is recorded on the basis of allocating the prepaid amount to the number of lease years.

13. Owner's equity

Owner's equity are recognised by the real contributed capital.

Share capital surplus is recorded as the larger difference between the actual issuance price and the par value of shares when issuing shares for the first time, issuing additional shares or reissuing treasury shares.

Undistributed profit after tax is the profit from the enterprise's operations after setting aside funds and distributing dividends.

14. Recognition of revenue

Revenue from sale of goods

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The DIC Group retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the DIC Group;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

Revenue from rendering of services

Revenue from rendering of services is recognized when the outcome of that transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, each period's revenue should be recognized by reference to the stage of completion at the balance sheet date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the DIC Group;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Construction contract revenue

The completed work portion of the Construction Contract that serves as the basis for determining revenue is determined according to: The value of completed volume, construction volume confirmed and accepted by the investor as the basis for recording revenue in the period.

Financial income

Income from interest, royalties and dividends and other financial income earned by the DIC Group should be recognised when these two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the DIC Group;
- The amount of the income can be measured reliably.

Dividends should be recognised when the DIC Group's right to receive payment is established or right to receive profits from the capital contribution.

15. Revenue deductions

The Corporation's revenue deductions are returned goods and customers' violations of commitments in real estate transfer contracts.

16. Recognition cost of goods sold

- Cost of construction and installation activities is determined by (=) actual costs incurred corresponding to completed volume.

- Cost of transferring land use rights, real estate (=) Total investment costs divided by (:) Total business area multiplied by (x) Area sold during the period.

17. Principles and methods of recoding financial expenses

Expenses are recorded in financial expenses consist of:

- Expenses or losses relating to financial investment activities;
- Expenses of capital lending and borrowing;
- Losses incurred when selling foreign currency, exchange rate losses;
- Provision for impairment of trading securities, investment loss reserves in other units.

The above amounts are recorded according to the total amount arising in the period, not offset against financial revenue.

18. Principles and method of recording current income tax expense, deferred income tax expense.

Current income tax expense is calculated basing on taxable profit and income tax rate applied in the current year.

V. ADDITIONAL INFORMATION TO ITEMS IN CONSOLIDATED BALANCE SHEET

1- Cash and cash equivalents	End of period 31/12/2024	Beginning of period 01/01/2024
- Cash on hand	3,412,756,137	2,371,988,995
- Cash in bank	388,291,737,244	2,294,565,429,850
- Cash in transit	-	-
- Cash equivalents (term deposits)	503,461,024,424	10,368,325,240

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<i>Asia Commercial Joint Stock Bank – Vung Tau Branch</i>	-	500,000,000
<i>Ho Chi Minh City Development Joint Stock Commercial Bank - Vung Tau Branch</i>	225,798,212,888	5,633,124,585
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Xuyen Branch</i>	-	1,000,000,000
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	263,328,477,985	3,235,200,655
<i>Orient Commercial Joint Stock Bank - Vung Tau Branch</i>	14,334,333,551	-
Total	895,165,517,805	2,307,305,744,085
	-	-
2- Short-term financial investments	End of period 31/12/2024	Beginning of period 01/01/2024
a- Bonds	-	-
b- Investments held to maturity (term deposits)	785,900,000,000	196,710,000,000
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	26,900,000,000	65,900,000,000
<i>Joint Stock Commercial Bank for Foreign Trade of Vietnam - Vung Tau Branch</i>	5,000,000,000	
<i>Ho Chi Minh City Development Joint Stock Commercial Bank - Vung Tau Branch</i>	720,000,000,000	100,000,000,000
<i>Saigon Thuong Tin Commercial Joint Stock Bank - Vung Tau Branch</i>	-	1,010,000,000
<i>Vietnam International Commercial Joint Stock Bank (VIB) - Saigon Branch</i>	29,500,000,000	1,000,000,000
<i>Saigon Thuong Tin Commercial Joint Stock Bank - Vung Tau Branch</i>	-	1,500,000,000
<i>Military Commercial Joint Stock Bank - Vung Tau Branch</i>	1,000,000,000	27,300,000,000
<i>Maritime Commercial Joint Stock Bank - Vung Tau Branch</i>	3,500,000,000	
c- Investment in other entities	-	
Total	785,900,000,000	196,710,000,000
	-	-
3- Trade receivables	End of period 31/12/2024	Beginning of period 01/01/2024
a- Short-term trade receivables	1,188,156,659,391	1,037,431,749,701
- Receivables from project customer groups	551,201,775,855	751,293,311,623
<i>Nam Vinh Yen New Urban Area Project</i>	268,357,901,964	375,334,566,258
<i>Chi Linh urban area project</i>	22,850,980,041	22,850,980,041
<i>Dai Phuoc Eco-tourism Project</i>	2,445,956,364	10,671,813,187
<i>Hiep Phuoc Residential Project</i>	17,846,873,420	17,848,587,156
<i>DIC Phoenix Luxury Apartment Project</i>	13,018,470,066	38,048,550,741

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<i>Vung Tau Gateway Luxury Apartment Project</i>	190,650,046,394	250,663,636,221
<i>DIC Star Apart Hotel Vung Tau-CSJ Project</i>	17,052,263,635	18,505,648,408
<i>Hau Giang Residential Project</i>	6,073,534,449	3,740,535,500
<i>Thuy Tien Resort Project</i>	11,656,493,242	11,896,629,331
<i>Others Project</i>	1,249,256,280	1,732,364,780
- Other short-term trade receivables	636,954,883,536	286,138,438,078
<i>Cai Mep Logistics Joint Stock Company</i>	25,663,436,805	57,280,867,054
<i>MIK Group Corporation</i>	11,458,203,240	-
<i>Phuc Dat Hotel Tourism Co., Ltd.</i>	11,867,210,899	11,999,650,485
<i>Greemark Construction Joint Stock Company</i>	73,156,638,946	85,893,953,726
<i>Thien Tan Investment and Development Joint Stock Company</i>	-	59,000,000,000
<i>Thien Binh Minh Joint Stock Company</i>	15,881,203,518	15,881,203,518
<i>Bien Dong Hotel Joint Stock Company</i>	-	4,954,452,599
<i>Other customers</i>	498,928,190,128	51,128,310,696
<u>In which:</u> Receivable from short-term related parties	407,878,493,297	6,191,469,446
<i>Southern Development and Investment Joint Stock Company</i>	401,461,923,851	-
<i>DIC Holdings Construction Joint Stock Company</i>	214,000,000	-
<i>Development Investment Construction - Concrete JSC</i>	11,100,000	-
<i>D.I.C Real Estate Joint Stock Company</i>	6,191,469,446	6,191,469,446
b- Long-term trade receivables	-	-
<u>In which:</u>		
- Receivable from long-term related parties		
- Others		
Total	1,188,156,659,391	1,037,431,749,701
	-	-
4- Advances to suppliers	End of period 31/12/2024	Beginning of period 01/01/2024
- Related parties	-	186,499,974,132
<i>Southern Development and Investment Joint Stock Company</i>	-	186,499,974,132
- Other suppliers	29,349,469,169	26,706,598,876
<i>TK Construction Investment Company Limited</i>	-	3,604,030,418

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<i>Vietnam Science and Technology Joint Stock Company</i>	-	5,409,109,113
<i>LMP Investment and Trading Joint Stock Company</i>	3,847,638,707	3,569,517,667
<i>Others</i>	25,501,830,462	14,123,941,678
Total	29,349,469,169	213,206,573,008
	-	-
5- Loan receivables	End of period 31/12/2024	Beginning of period 01/01/2024
a) Short-term loan receivables	102,000,000,000	277,450,000,000
<i>Southern Development and Investment Joint Stock Company</i>	82,000,000,000	277,450,000,000
<i>Le Phong Hieu</i>	20,000,000,000	
b) Long-term loan receivables	256,764,637,167	-
<i>Southern Development and Investment Joint Stock Company</i>	256,764,637,167	-
Total	358,764,637,167	277,450,000,000
	-	-
6- Other receivables	End of period 31/12/2024	Beginning of period 01/01/2024
a) Short-term	4,548,330,292,505	3,199,940,372,128
Advances to staff	82,440,413,747	186,445,730,291
Deposit	81,979,201,479	84,365,955,149
Other receivables	4,383,910,677,279	2,929,128,686,688
Interest receivable from bank deposits	12,521,774,519	1,997,222,981
Others	4,371,388,902,760	2,927,131,463,707
<i>Advance compensation for North Vung Tau project</i>	861,382,084,278	773,206,284,278
<i>Advance compensation for Long Tan project</i>	2,656,873,402,400	1,846,008,612,400
<i>Advance compensation for Bau Trung project</i>	2,000,000,000	2,000,000,000
<i>Advance compensation for Chi Linh project</i>	140,014,270,244	128,561,070,244
<i>Advance compensation for Hiep Phuoc project</i>	4,810,000,000	4,810,000,000
<i>Advance compensation for Quang Binh project</i>	47,429,649,000	47,429,649,000
<i>Compensation and site clearance council in Thanh Liem district</i>	20,422,716,264	20,422,716,264
<i>Other receivables</i>	638,456,780,574	104,693,131,521
In which: Receivable from related parties	332,485,100,810	169,734,572,249
<i>Southern Development and Investment Joint Stock Company</i>	332,485,100,810	169,704,572,249

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<i>DIC Holdings Construction Joint Stock Company</i>	-	30,000,000
b) Long-term	80,054,440,999	1,381,178,201,509
- Deposit	54,441,000	24,441,000
- Payment on behalf of	-	
- Other receivable	79,999,999,999	1,381,153,760,509
Other receivable	79,999,999,999	1,381,153,760,509
<i>DIC Investment and Trading Joint Stock Company</i>	-	3,000,000,000
<i>A.T.A Construction Investment Joint Stock Company</i>	79,999,999,999	79,999,999,999
<i>Thien Tan Development Investment Joint Stock Company</i>	-	1,298,153,760,510
Total	4,628,384,733,504	4,581,118,573,637
	-	-
7- Inventories	End of period 31/12/2024	Beginning of period 01/01/2024
- Goods in transit	-	-
- Raw materials	61,078,088,178	61,841,168,392
- Tools and equipment	9,853,318,122	10,932,874,378
- Properties in progress	7,980,153,365,795	6,413,538,424,403
- Finished product	24,634,204,400	43,974,869,109
- Merchandise	1,178,314,726	1,292,109,319
- Consignment goods	-	-
- Bonded warehouse goods	-	-
- Finished real estate	79,874,080,522	22,111,867,715
Total of inventories cost	8,156,771,371,743	6,553,691,313,316
- Provision for obsolete inventories	(2,433,505,584)	(2,433,505,584)
- Net realizable value of inventories	8,154,337,866,159	6,551,257,807,732
	-	-
Properties in progress includes investment and development expenses of the following projects:		
<i>Chi Linh Center Infrastructure Project, Vung Tau</i>	8,434,065,931	8,302,967,842
<i>Infrastructure for Dai Phuoc Urban Area Project</i>	2,143,362,011,412	1,320,804,599,020
<i>51B Residential Project, Vung Tau</i>	242,168,910,461	189,765,365,192
<i>Apartment A2-1 Project - Vung Tau Center Point</i>	1,041,524,132,662	320,306,504,000
<i>Nam Vinh Yen New Urban Area Project</i>	2,043,250,406,609	1,956,601,160,549
<i>Urban Area Project in Ward 4, Hau Giang</i>	1,039,978,529,413	937,161,739,369
<i>Long Tan Resort Project, Nhon Trach</i>	871,732,745,907	613,162,706,905

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<i>Hiep Phuoc Urban Area Project, Nhon Trach</i>	47,606,726,039	46,836,724,910
<i>Cap Saint Jacques Complex Area Project</i>	148,566,620,900	358,269,706,145
<i>Lam Ha Center Point Residential Project, Phu Ly City, Ha Nam</i>	233,651,723,504	212,963,356,176
<i>Ba Hang Lake eco-tourism project</i>	-	61,978,026,684
<i>Block B Pullman Project, Vung Tau</i>	-	278,308,171,361
<i>Others</i>	159,877,492,957	109,077,396,250
	-	-
8- Construction in progress	End of period 31/12/2024	Beginning of period 01/01/2024
Quarry in Gia Kiem, Thong Nhat - Dong Nai	-	1,173,048,503
Ceramic factory	51,864,391,431	47,391,094,628
Others	44,817,595,119	53,394,099,416
Total	96,681,986,550	101,958,242,547

DEVELOPMENT INVESTMENT CONSTRUCTION JOINT STOCK COMPANY AND SUBSIDIARIES CONSOLIDATED FINANCIAL STATEMENTS
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	<i>Unit: VND</i>					
	Buildings, structures	Machinery and equipment	Means of transport	Management equipment	Others	Total
9. Increase, decrease in tangible fixed assets						
Original cost						
Opening balance	644,887,746,938	328,263,172,262	77,856,971,603	20,515,728,775	20,927,656,071	1,092,451,275,649
Increase	116,502,679,018	3,449,160,659	9,999,028,559	207,524,545	2,802,726,186	140,406,230,605
- Purchases	85,000,000	194,303,036	9,999,028,559	207,524,545	344,680,000	10,830,536,140
- Construction completed	123,862,790,656	3,254,857,623	-	-	2,458,046,186	129,575,694,465
Decrease	823,811,768	537,773,502	9,868,784,790	300,187,461	534,622,273	12,065,179,794
- Liquidating, disposing	823,811,768	479,106,830	9,868,784,790	300,187,461	534,622,273	12,006,513,122
- Other decrease	-	58,666,672	-	-	-	58,666,672
Closing balance	760,566,614,188	331,174,559,419	77,987,215,372	20,423,065,859	23,195,759,984	1,213,347,214,822
Accumulated depreciation						
Opening balance	86,787,365,514	216,896,207,681	45,668,347,799	7,617,574,395	9,567,261,877	366,536,757,266
Increase	17,544,234,231	17,778,128,987	6,177,312,373	2,298,590,161	2,516,538,577	46,314,804,329
- Depreciation	17,544,234,231	17,778,128,987	6,177,312,373	2,298,590,161	2,516,538,577	46,314,804,329
- Other increase	-	-	-	-	-	-
Decrease	823,811,768	453,514,901	4,090,139,447	274,487,901	254,622,269	5,896,576,286
- Liquidating, disposing	823,811,768	448,626,013	4,090,139,447	274,487,901	254,622,269	5,891,687,398
- Other decrease	-	4,888,888	-	-	-	4,888,888
Closing balance	103,507,787,977	234,220,821,767	47,755,520,725	9,641,676,655	11,829,178,185	406,954,985,309
Net book value						
Opening	558,100,381,424	111,366,964,581	32,188,623,804	12,898,154,380	11,360,394,194	725,914,518,383
Closing	657,058,826,211	96,953,737,652	30,231,694,647	10,781,389,204	11,366,581,799	806,392,229,513

	<i>Unit: VND</i>			
10. Increase and decrease in intangible fixed assets	Land use rights	Computer software	Other	Total
Original cost				
Opening balance	36,224,171,470	1,791,409,404	-	38,015,580,874
Increase	50,749,977,341	1,010,168,000	-	51,760,145,341
- <i>Purchases</i>	50,749,977,341	1,010,168,000	-	51,760,145,341
Decrease				
- <i>Liquidating, disposing</i>				
- <i>Other decrease</i>				
Closing balance	86,974,148,811	2,801,577,404	-	89,775,726,215
Accumulated depreciation				
Opening balance	1,737,801,165	988,181,964	-	2,725,983,129
Increase	435,150,936	321,642,778		756,793,714
<i>Depreciation</i>	435,150,936	321,642,778		756,793,714
Decrease				
- <i>Liquidating, disposing</i>				
- <i>Other decrease</i>				
Closing balance	2,172,952,101	1,309,824,742	-	3,482,776,843
Net book value				
Opening	34,486,370,305	803,227,440	-	35,289,597,745
Closing	84,801,196,710	1,491,752,662		86,292,949,372

11. Increase and decrease in investment properties

	<i>Unit: VND</i>		
Original cost	Land use rights	Other	Total
Opening balance	156,733,240,773		156,733,240,773
Increase	-	-	-
- <i>Purchases</i>			
- <i>Newly constructed</i>			
- <i>Other increases</i>			
Decrease	1,703,778,000	-	1,703,778,000
- <i>Liquidating, disposing</i>	1,703,778,000		1,703,778,000
- <i>Other decrease</i>			

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Closing balance	155,029,462,773	-	155,029,462,773
Accumulated depreciation			
Opening balance	43,577,509,542		43,577,509,542
Increase	2,889,116,652		2,889,116,652
Depreciation	2,889,116,652		2,889,116,652
Other increases			-
Decrease	-	-	-
- Liquidating, disposing			-
- Other decrease			-
Closing balance	46,466,626,194	-	46,466,626,194
Net book value			
Opening	113,155,731,231	-	113,155,731,231
Closing	108,562,836,579	-	108,562,836,579

	End of period 31/12/2024	Beginning of period 01/01/2024
12- Prepaid expenses		
a) Short-term	169,307,627,325	186,173,087,708
Tools and supplies	5,155,044,084	10,056,763,984
Brokerage expenses of projects are allocated according to real estate revenue	163,122,006,050	158,006,054,749
Other	1,030,577,191	18,110,268,975
b) Long-term	671,715,934,581	16,684,171,249
Tools and supplies	14,605,586,036	11,368,464,768
Commercial advantage	-	-
Maintenance expenses	826,591,032	1,992,551,286
Other	656,283,757,513	3,323,155,195
Total	841,023,561,906	202,857,258,957

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	31/12/2024			01/01/2024		
	Number of shares	Ratio (%)	Cost	Number of shares	Ratio (%)	Cost
13- Investments in associates						
Investments in associates						
D.I.C Real Estate Joint Stock Company	4,710,420	42.68%	67,063,458,418	4,710,420	42.68%	59,648,022,462
Development Investment Construction - Concrete JSC	2,708,987	36.00%	46,434,973,609	2,708,987	36.00%	47,861,737,803
DIC Holdings Construction Joint Stock Company	20,725,474	35.89%	186,924,846,685	18,841,340	35.89%	191,530,754,242
Thien Quang Trading Development Joint Stock Company	1,775,000	35.50%	-	-	-	-
Southern Development and Investment Joint Stock Company	22,540,000	43.35%	-	22,540,000	43.35%	-
Total			300,423,278,712			299,040,514,507
14- Investments in other entities						
- Share						
Development Investment Construction Hoi An JSC	15,000	0.25%	1,769,594,112	15,000	0.25%	159,594,112
Vina Dai Phuoc Corporation	1,610	0.10%	1,610,000,000	1,610	0.10%	1,610,000,000
Phu Rieng – Kratie Rubber Joint Stock Company				2,000,000	5.00%	20,000,000,000
- Other Investments			574,655,000			574,655,000
- Investments held to maturity			30,000,000,000			34,000,000,000
- Bonds			30,000,000,000			34,000,000,000
Total			32,344,249,112			56,344,249,112

	End of period 31/12/2024	Beginning of period 01/01/2024
15- Trade payables		
a) Short-term trade payables	510,566,784,339	544,872,135,842
- Subjects accounting for more than 10% of total payable	112,474,717,708	265,915,005,341
<i>A&T Joint Stock Company</i>	7,475,315,427	13,381,838,384
<i>New Design Associate Ltd</i>	4,929,297,600	18,557,437,888
<i>TCONS Construction Joint Stock Company</i>	-	6,374,130,403
<i>HUDI Investment and Construction Joint Stock Company</i>	5,766,570,887	9,443,002,568
<i>Thanh An Corporation</i>	4,049,912,723	11,110,853,723
<i>Thanh Dat Construction Investment Company limited</i>	5,918,916,772	11,345,918,405
<i>Thien Quang Trade Development Joint Stock Company</i>	-	15,986,756,180
<i>479 Hoa Binh Joint Stock Company</i>	4,375,556,893	13,949,472,333
<i>An Tai Phat Trade and Construction Joint Stock Company</i>	7,109,917,613	12,216,849,777
<i>Nam Anh Hien Company Limited</i>	9,249,666,438	15,186,356,145
<i>VNBuild Construction Investment and Trade Joint Stock Company</i>	7,844,465,879	
<i>Hai Phong Company Limited</i>	1,274,932,037	6,686,069,299
<i>GS Industry Vietnam Company Limited</i>	10,637,431,632	22,979,934,598
<i>THB Quang Nam Company Limited</i>	-	6,641,024,643
<i>TK Construction Investment and Installation Company Limited</i>	3,837,370,887	
<i>Vietnam Science and Technology Joint Stock Company</i>	7,310,765,759	
<i>319 Construction Trade Services Company Limited</i>	3,282,602,416	
<i>VNBuild Construction Investment Trading Joint Stock Company</i>	-	5,646,005,318
<i>Duc Long Thinh Trading & Service Company Limited</i>	10,924,636,534	17,445,740,348
<i>Hai Pha Vietnam Company Limited</i>	18,487,358,211	78,963,615,329
- Trade payables to related parties	258,703,127,592	140,779,593,415
<i>Southern Development and Investment Joint Stock Company</i>	1,059,280,340	169,164,574
<i>DIC Holdings Construction Joint Stock Company</i>	243,252,056,228	110,346,045,083
<i>Development Investment Construction - Concrete JSC</i>	9,236,756,695	10,980,167,648
<i>D.I.C Real Estate Joint Stock Company</i>	5,155,034,329	19,284,216,110

- Other trade payables	139,388,939,039	138,177,537,086
b) Long-term trade payables	-	-
- Subjects accounting for more than 10% of total payable	-	-
- Short-term trade payables to related parties	-	-
- Other	-	-
c) Unpaid Overdue debt		
Total	510,566,784,339	544,872,135,842
	-	-
16- Advances from customers	End of period 31/12/2024	Beginning of period 01/01/2024
a) Short-term	2,426,153,517,149	1,764,901,517,750
- Project Buyers Pay in Advance	2,381,161,276,462	1,695,148,472,326
<i>Nam Vinh Yen New Urban Area Project</i>	1,224,531,014,134	1,105,473,171,695
<i>Chi Linh Urban Area Project</i>	57,792,277,689	57,792,277,689
<i>Dai Phuoc Urban Area Project</i>	49,315,242,992	87,832,426,940
<i>Vi Thanh Commercial Residential Area Project</i>	129,288,849,766	150,177,830,024
<i>Hiep Phuoc Urban Area Project</i>	31,334,403,113	36,428,912,066
<i>DIC Phoenix Luxury Apartment Project</i>	1,822,163,618	3,523,498,281
<i>Vung Tau Gateway Apartment Project</i>	7,407,651,352	17,029,680,233
<i>Cap Saint Jacques Complex Project</i>	35,299,528,472	59,838,627,355
<i>Apartment A2-1 Project, Chi Linh Center Area</i>	843,390,510,337	172,454,594,804
<i>Other projects</i>	979,634,989	4,597,453,239
- Others	44,992,240,687	69,753,045,424
<i>In which: Related parties</i>	846,314,828,339	172,454,594,804
<i>DIC Holdings Construction Joint Stock Company</i>	843,390,510,337	172,454,594,804
<i>D.I.C Real Estate Joint Stock Company</i>	2,924,318,002	
b) Long-term	-	-
<i>- Related parties</i>	-	-
<i>- Others</i>	-	-
Total	2,426,153,517,149	1,764,901,517,750

17- Tax and statutory obligations	Beginning of period	Payable	Paid	End of period
a) Payables				
- Value added tax	6,399,096,274	62,455,212,314	49,881,220,373	18,973,088,215
- Special consumption tax	21,033,334	356,585,162	333,589,404	44,029,092
- Corporate income tax	23,610,827,931	78,017,362,796	56,375,408,937	45,252,781,790
- Personal income tax	476,089,891	8,158,178,458	8,146,609,561	487,658,788
- Resource tax	9,413,674	129,208,378	128,465,451	10,156,601
- Land rental fee	49,163,883,132	16,688,009,290	34,768,322,121	31,083,570,301
- Environmental protection tax	18,827,349	258,416,755	256,930,902	20,313,202
- License tax	-	34,000,000	34,000,000	-
- Non-agricultural land use fee	-	1,445,406,004	1,445,406,004	-
- Others	9,988,276,114	39,272,577,570	45,797,547,203	3,463,306,481
Total	89,687,447,699	206,814,956,727	197,167,499,956	99,334,904,470
b) Receivables				
- Value added tax	-	-	122,134,503	122,134,503
- Corporate income tax	17,415,050,462	-	7,416,871,436	24,831,921,898
- Personal income tax	10,777	-	-	10,777
- Others	40,052,469	-	68,554,067	108,606,536
Total	17,455,113,708	-	7,607,560,006	25,062,673,714
18- Accrued expenses		End of period 31/12/2024	Beginning of period 01/01/2024	
a) Short-term		342,316,250,325	305,980,318,441	
Interests expenses		32,991,361,062	22,546,980,605	
Selling expenses		65,603,305	65,603,305	
Cost of projects		296,344,603,692	267,954,347,911	
Other expenses		12,914,682,266	15,413,386,620	
b) Long-term		-	-	
Interests expenses		-	-	
Other expenses		-	-	
Total		342,316,250,325	305,980,318,441	

	End of period 31/12/2024	Beginning of period 01/01/2024
19- Unearned revenues		
a) Short-term		
Revenue advanced from leasing Dai Phuoc golf course	3,374,235,992	3,374,235,992
Deferred income from capital contribution using land use rights	52,710,338,101	52,710,338,101
Others	478,110,837	565,492,915
Total	56,562,684,930	56,650,067,008
b) Long-term		
Revenue advanced from leasing Dai Phuoc golf course	155,004,264,277	114,442,807,380
Deferred income from capital contribution using land use rights	-	-
Total	155,004,264,277	114,442,807,380
c) The possibility of not being able to perform the contract with the customer		
Total	-	-
	-	-
20- Other payables		
a) Short-term	2,864,735,282,971	2,811,009,608,436
Trade union payable	783,467,838	781,968,919
Social insurance payable	2,893,740,589	2,545,483,873
Health insurance payable	48,602,997	50,981,549
Unemployment insurance payable	21,477,308	21,015,754
Deposits	293,797,593,923	219,503,677,500
Dividend payables	1,508,603,227	1,516,914,977
Other payables	2,565,681,797,089	2,586,589,565,864
+ Compensation payables	19,990,483,579	21,634,323,726
<i>Compensation and site clearance council of Chi Linh town</i>	11,905,317,246	12,103,443,186
<i>Compensation and site clearance council of Nam Vinh Yen project</i>	7,740,376,074	9,186,090,281
<i>Compensation and site clearance council of Phuong Nam project</i>	330,036,732	330,036,732
<i>Compensation and site clearance council of residential area project in Ward 4, Hau Giang</i>	14,753,527	14,753,527
+ Registration fee, apartment maintenance fee	32,308,365,792	74,437,246,897

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+ Branch of A.T.A Construction Investment Joint Stock Company	136,388,584,457	136,388,584,457
+ Deposit for sales of project	2,365,627,002,500	2,191,282,100,000
+ Other payables	11,367,360,761	162,847,310,784
In which: Payables to related parties	109,424,839,976	170,923,189,609
<i>DIC Holdings Construction Joint Stock Company</i>	64,788,789,976	56,761,504,000
<i>D.I.C Real Estate Joint Stock Company</i>	44,636,050,000	94,636,050,000
<i>Phan Van Binh</i>	-	19,525,635,609
b) Long-term	51,843,344,172	19,746,000,000
Long-term deposit	172,000,000	146,000,000
<i>Other long-term deposit</i>	172,000,000	146,000,000
Capital contribution from Business Cooperation contracts	19,596,218,672	19,600,000,000
Other long-term payables	32,075,125,500	
c) Overdue debt not paid		

21- Vay và nợ thuê tài chính:

	Beginning of period 01/01/2024	During the period		End of period 31/12/2024
		Increase	Decrease	
21.1- Loan and finance lease	2,150,271,176,748	1,223,262,229,606	2,080,663,665,791	1,292,869,740,563
a) Short-term loan	1,014,901,230,119	900,753,362,235	917,053,455,791	998,601,136,563
<i>Joint Stock Commercial Bank for Investment & Development of Vietnam – Ba Ria - Vung Tau Branch</i>	705,049,342,101	626,294,543,287	523,819,297,698	807,524,587,690
<i>Vietnam Bank for Agriculture and Rural Development – Dong Nai Branch</i>	100,000,000,000	100,000,000,000	100,000,000,000	100,000,000,000
<i>Vietnam Bank for Agriculture and Rural Development – Chu Lai Branch</i>	14,900,000,000	64,100,200,614	50,400,200,614	28,600,000,000
<i>Vietnam Bank for Agriculture and Rural Development – Nui Thanh Branch</i>	11,000,000,000	19,580,387,484	19,580,387,484	11,000,000,000
<i>Ho Chi Minh City Development Joint Stock Commercial Bank</i>	1,933,000,000	377,000,000	2,310,000,000	-
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	146,786,733,429	60,820,430,846	170,031,415,406	37,575,748,869
<i>Maritime Commercial Joint Stock Bank Vung Tau Branch</i>	14,122,354,585	-	14,122,354,585	-
<i>Tien Phong Commercial Joint Stock Bank</i>	62,000,004	62,000,004	62,000,004	62,000,004
<i>Military Commercial Joint Stock Bank</i>	6,200,000,000	-	6,200,000,000	-
<i>Personal loan</i>	14,847,800,000	29,518,800,000	30,527,800,000	13,838,800,000

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b) Current portion of long-term loans	1,135,369,946,629	322,508,867,371	1,163,610,210,000	294,268,604,000
<i>Joint Stock Commercial Bank for Investment & Development of Vietnam – Vung Tau Branch</i>	4,300,000,000	-	4,300,000,000	-
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade – Binh Xuyen Branch</i>	10,000,000,000	30,000,000,000	20,000,000,000	20,000,000,000
<i>Saigon Thuong Tin Commercial Joint Stock Bank - Vung Tau Branch</i>	229,492,528,000	284,086,286,000	239,310,210,000	274,268,604,000
<i>Bonds of Ho Chi Minh City Development Commercial Joint Stock Bank 2021</i>	891,577,418,629	8,422,581,371	900,000,000,000	-
21.2 Long-term loan	961,364,389,681	2,081,541,002,154	486,230,922,004	2,556,674,469,831
<i>Joint Stock Commercial Bank for Investment & Development of Vietnam – Vung Tau Branch</i>	306,582,818,014	172,432,153,752	131,527,000,000	347,487,971,766
<i>Saigon Thuong Tin Commercial Joint Stock Bank - Vung Tau Branch</i>	286,865,671,678	588,175,800,000	316,474,322,000	558,567,149,678
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade – Binh Xuyen Branch</i>	106,000,000,000	-	30,000,000,000	76,000,000,000
<i>Tien Phong Commercial Joint Stock Bank</i>	325,499,989	-	62,000,004	263,499,985
<i>Bonds of Ho Chi Minh City Development Commercial Joint Stock Bank 2023</i>	250,499,800,000	1,317,633,048,402	5,600,200,000	1,562,532,648,402
<i>Personal loan</i>	11,090,600,000	3,300,000,000	2,567,400,000	11,823,200,000
Total	3,111,635,566,429	3,304,803,231,760	2,566,894,587,795	3,849,544,210,394

Bond details

	Beginning of period	Increase/ allocating bond issuance costs	Decrease	End of period
Short-term - Current portion of bonds	891,577,418,629	8,422,581,371	900,000,000,000	-
Bonds issued in 2021	891,577,418,629	8,422,581,371	900,000,000,000	-
Common bonds	900,000,000,000		900,000,000,000	-
Bonds issuance costs	(8,422,581,371)	8,422,581,371		-
Long-term - Common bonds	250,499,800,000	1,317,633,048,402	5,600,200,000	1,562,532,648,402
Bonds issued in 2023	280,499,800,000	307,749,104,110	2,100,000,000	586,148,904,110
Common bonds	300,000,000,000	300,000,000,000		600,000,000,000
Bonds issuance costs	(19,500,200,000)	7,749,104,110	2,100,000,000	(13,851,095,890)
Bonds issued in 2024	(30,000,000,000)	1,009,883,944,292	3,500,200,000	976,383,744,292
Common bonds		1,000,000,000,000		1,000,000,000,000
Bonds issuance costs	(30,000,000,000)	9,883,944,292	3,500,200,000	(23,616,255,708)
Total	1,142,077,218,629	1,326,055,629,773	905,600,200,000	1,562,532,648,402

Bonds issued (*):

1. Bond DIGH2124 (21.1b- Current portion of bonds):

These are the funds mobilized by issuing common bonds with face value in Vietnamese Dong by Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank), including two (2) Bonds with a total face value of VND 900,000,000,000, details:

- Bond DIGH2124002: Total value of VND 461,000,000,000, term of 36 months, maturity on September 30, 2024. Interest rate for the 6th interest period (from March 30, 2024 - September 30, 2024) is 11.95%/year. Bond code DIGH2124002 matures on September 30, 2024, DIC Group has made principal and interest payments as prescribed.

- Bond DIGH2124003: total value of VND 439,000,000,000, term of 36 months, maturity on November 26, 2024. Interest rate for the 6th interest period (from May 26, 2024 - November 26, 2024) is 11.95%/year. Bond code DIGH2124003 matures on November 26, 2024, DIC Group has made principal and interest payments as prescribed.

2. Bond DIGH2326 (21.2- Long-term loan):

These are the funds mobilized by issuing common bonds with face value in Vietnamese Dong by Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank), including two (2) Bonds with a total face value of VND 1,600,000,000,000, details:

- Bond DIGH2326001: total value of VND 600,000,000,000, term of 36 months, maturity on December 29, 2026. Interest rate for the second interest period (from June 29, 2024 - December 29, 2024) is 11.25%/year.

- Bond DIGH2326002: total value of VND 1,000,000,000,000, term of 36 months, maturity on March 25, 2027. Interest rate for the first interest period (from March 25, 2024 - September 25, 2024) is 11.25%/year.

The interest rate applied for the first two interest calculation periods of twelve (12) months is 11.25%/year, the following interest calculation periods are calculated by: the sum of (i) 4%/year and (ii) the interest rate of 12-month KHCN savings deposits paid in arrears at the end of the term of HDBank on the date of interest determination.

This mobilization is secured by a payment guarantee from Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank).

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22. Owners' equity:

a) Increase and decrease in owners' equity:

	Contributed capital	Share premium	Other owners' capital	Investment and development funds	Profit after tax retained	Total
Beginning balance of previous year	6,098,519,950,000	1,046,337,538,421	10,975,110,000	84,687,037,740	297,491,097,067	7,538,010,733,228
Dividend by shares			3,920,000,000		(3,920,000,000)	-
Stock Bonus						-
Subsidiaries increase capital by dividend						-
Profit of the previous year					118,727,079,683	118,727,079,683
Distribution of funds				63,258,913	(7,050,571,985)	(6,987,313,072)
Other				539,569	1,775,316	2,314,885
Ending balance of previous year	6,098,519,950,000	1,046,337,538,421	14,895,110,000	84,750,836,222	405,249,380,081	7,649,752,814,724
Dividend by shares						-
Stock Bonus						-
Profit of the current year					104,984,880,883	104,984,880,883
Distribution of funds					(9,435,225,174)	(9,435,225,174)
Other		5,728				5,728
Ending balance of current year	6,098,519,950,000	1,046,337,544,149	14,895,110,000	84,750,836,222	500,799,035,790	7,745,302,476,161

Unit: VND

b. Capital transactions with owners	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
	VND	VND
At the beginning of year	6,098,519,950,000	6,098,519,950,000
Increase in the year		
Stock Bonus		
Dividend by shares		
Esop stock issuance		
Private placement of shares		
Decrease in the year		
At the end of year	6,098,519,950,000	6,098,519,950,000

c. Shares	End of period	Beginning of period
Registered number of shares issued	609,851,995	609,851,995
Number of shares sold to the public	609,851,995	609,851,995
Ordinary shares	609,851,995	609,851,995
Number of shares acquired		
Ordinary shares		
Number of shares in issue	609,851,995	609,851,995
Ordinary shares	609,851,995	609,851,995
Par value of shares in issue	10,000	10,000

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

	Current year		Previous year	
	Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
1- Revenue	462,786,920,841	1,544,790,852,151	443,239,658,020	1,040,880,643,349
Revenue from sales of goods	-	-	21,961,653,726	23,426,051,216
Revenue from sale of finished goods	14,602,685,780	105,486,559,992	14,577,300,300	129,295,766,591
Revenue from rendering of services	45,102,715,179	148,160,615,656	35,518,488,039	157,720,241,630
Revenue from sale of construction contract	93,307,995,746	647,340,057,085	47,135,791,446	169,848,990,095
Revenue from sale of real estate	308,929,965,138	640,429,383,426	323,202,865,511	557,215,357,825
Revenue from investment real estate for rent	843,558,998	3,374,235,992	843,558,998	3,374,235,992

	Current year		Previous year	
	Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
2- Revenue deductible items	17,282,267,330	230,266,507,588	9,404,223,523	13,354,083,325
Sales return	17,066,633,586	228,731,455,039	8,985,792,802	11,970,029,053
Sales Discount	215,633,744	1,535,052,549	418,430,721	1,384,054,272
Special consumption tax		-		-

	Current year		Previous year	
	Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
3- Net revenue from sale of goods and rendering of services	445,504,653,511	1,314,524,344,563	433,835,434,497	1,027,526,560,024
Revenue from sales of goods	-	-	21,961,653,726	23,426,051,216
Revenue from sale of finished goods	14,387,052,036	103,951,507,443	14,577,300,300	127,911,712,319
Revenue from rendering of services	45,102,715,179	148,160,615,656	35,518,488,039	157,720,241,630
Revenue from sale of construction contract	93,307,995,746	647,340,057,085	46,717,360,725	169,848,990,095
Revenue from sale of real estate	291,863,331,552	411,697,928,387	314,217,072,709	545,245,328,772
Revenue from investment real estate for rent	843,558,998	3,374,235,992	843,558,998	3,374,235,992

	Current year		Previous year	
	Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
4- Cost of goods sold	270,299,024,029	982,223,760,342	331,191,318,148	783,760,379,136
Cost of goods sold	-	-	22,937,870,674	24,307,359,946
Cost of finished goods	20,362,447,666	141,658,584,889	12,902,006,317	147,954,917,972
Cost of services provided	41,999,585,878	130,091,912,662	28,701,653,456	119,231,250,051
Cost of construction and installation	95,430,513,599	478,283,130,949	28,127,693,562	118,183,247,864
Cost of real estate business	111,784,197,723	229,301,015,190	237,799,814,976	371,194,486,651
Cost of investment real estate business	722,279,163	2,889,116,652	722,279,163	2,889,116,652

	Current year		Previous year	
	Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
5- Financial income	65,419,118,483	117,144,931,338	19,228,689,818	228,529,492,097
Interest income	12,140,056,830	62,730,116,582	19,165,141,418	46,310,381,998

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Interest on bonds and bills	-	977,958,464	-	-
Gain from foreign exchange difference	7,530,823	163,200,823	15,380,356	185,081,656
Payment discounts	-	-	-	-
Reversal of financial provisions	-	-	-	-
Income from investments	21,530,830	21,530,830	(180,444,982,641)	1,540,877,758
Disposal of investments	53,250,000,000	53,250,000,000	180,493,150,685	180,493,150,685
Others	-	2,124,639	-	-

	Current year		Previous year	
	Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
6 Financial expenses	49,273,624,157	65,081,375,470	23,479,647,710	124,668,179,132
Interest expenses	10,898,360,067	45,995,242,038	16,356,460,022	98,485,686,295
Payment Discounts	-	8,467,200	-	167,553,279
Financial Provisions	38,020,438,360	18,020,438,360	-	(34,829,605,397)
Foreign exchange losses	-	19,795,050	237,642,570	237,642,570
Disposal of Financial Investments	71,775,869	71,775,869	7,080,095,118	40,752,985,635
Costs of bond issuance	283,049,861	965,656,953	(194,550,000)	19,853,916,750

	Current year		Previous year	
	Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
7- Other income	5,844,292,489	20,820,254,030	54,328,909,943	83,573,795,091
Gain on liquidation of fixed assets	159,084,384	1,150,810,106	230,650,000	1,020,348,047
Discounts and promotions	-	-	-	-
Handling of non-payable debts	-	-	2,068,389,770	10,266,096,547
Fines received on contract violation	913,051,636	11,162,468,538	50,575,501,000	69,641,415,280
Late payment	4,038,578,179	6,094,724,289	385,843,851	1,298,852,160
Other income	733,578,290	2,412,251,097	1,068,525,322	1,347,083,057

	Current year		Previous year	
	Quarter 4	From 01/01/2024 to 31/12/2024	Quarter 4	From 01/01/2023 to 31/12/2023
8- Other expenses	13,540,081,959	25,693,044,051	47,559,102,751	57,396,828,505

Residual value of liquidated assets	-	-	18,244,646	27,147,704
Late payment penalties	-	483,692,134	392,008,097	392,008,097
Penalties expenses	65,652,085	5,251,464,908	46,544,973,747	46,940,456,242
Other expenses	13,474,429,874	19,957,887,009	603,876,261	10,037,216,462

VII. OTHER INFORMATION

1- Information about related parties:

Related parties	Relationship	Transaction content	Amount (VND)
Development Investment Construction Number 1 Joint Stock Company	Subsidiaries	Purchase product	56,335,927,228
		Selling goods and services	87,810,829
		Sell assets	2,923,677,504
DIC Tourism Joint Stock Company	Subsidiaries	Purchase product	4,334,094,260
		Selling goods and services	7,439,989,339
		Sell assets	165,898,149,207
Development Investment Construction Number 2 Joint Stock Company	Subsidiaries	Purchase product	49,336,284,424
DIC Vision Development Investment Joint Stock Company	Subsidiaries	Purchase product	
		Selling goods and services	36,370,000
DIC Holdings Construction Joint Stock Company	Associates	Purchase product	778,884,348,404
		Selling goods and services	735,343,725,250
D.I.C Real Estate Joint Stock Company	Associates	Purchase product	30,888,319,155
		Selling goods and services	2,924,318,002
Development Investment Construction - Concrete JSC	Associates	Purchase product	
		Dividends	2,167,189,600
Southern Development Investment Joint Stock Company	Associates	Purchase product	2,623,335,975
		Selling goods and services	454,761,923,851
		Repayment Internal Loan	240,350,000,000
		Internal Loan	338,764,637,167
		Interest on Internal Loan	30,501,825,618
Brothers DIC Ceramic Joint Stock Company	Subsidiaries	Internal Loan	85,116,962,349
		Repayment internal loan	52,500,000,000

Vina Dai Phuoc Corporation	Other	Interest on Internal Loan	3,499,060,274
		Purchase product	
		Selling goods and services	2,856,238,785

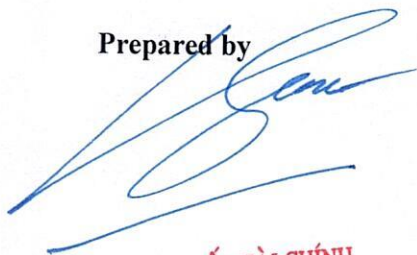
2- Information on payments which have not been made with related parties

Related parties	Relationship	Transaction content	Amount (VND)
Development Investment Construction Number 1 JSC	Subsidiaries	Trade receivables	-
		Advances to suppliers	
		Advances from customers	48,715,151,316
		Trade payables	34,294,681,628
DIC Tourism Joint Stock Company	Subsidiaries	Trade receivables	6,963,043,669
		Trade payables	2,843,494,405
		Other receivables	29,081,250
		Other payables	101,000,000,000
Development Investment Construction Number 2 Joint Stock Company	Subsidiaries	Trade receivables	-
		Trade payables	44,010,821,552
		Other payables	3,373,000,000
Brothers DIC Ceramic Joint Stock Company	Subsidiaries	Trade receivables	
		Lending	85,116,962,349
DIC Holdings Construction Joint Stock Company	Associates	Trade receivables	
		Advances from customers	843,390,510,337
		Trade payables	243,252,056,228
		Other payables	64,788,789,976
D.I.C Real Estate Joint Stock Company	Associates	Trade receivables	6,191,469,446
		Trade payables	5,125,226,329
		Other payables	44,636,050,000
Southern Development Investment Joint Stock Company	Associates	Trade receivables	401,461,923,851
		Trade payables	182,146,263
		Lending	338,764,637,167
		Interest on Internal Loan	9,491,780,822
		Other receivables	243,130,026,16

Remuneration, Salaries, bonuses and others of members of The Board of Management, The Secretariat, General Director and Other managers during the year as below:

	Current year (From 01/01/2024 to 31/12/2024)	Previous year (From 01/01/2023 to 31/12/2023)
Remuneration of members of the Board of Management	4,410,500,000	5,051,666,667
Nguyen Thien Tuan	1,098,000,000	1,950,000,000
Nguyen Hung Cuong	1,687,500,000	1,495,000,000
Nguyen Thi Thanh Huyen	1,300,000,000	1,300,000,000
Nguyen Quang Tin	130,000,000	53,300,000
Dinh Hong Ky	195,000,000	86,666,667
Hoang Van Tang		66,700,000
Phan Van Danh		100,000,000
Remuneration of the Secretariat of the Board of Management	132,000,000	152,000,000
Do Vo Manh Hung		33,300,000
Diep Thi Ngo Lan	65,000,000	46,700,000
Tran Quang Hung	28,000,000	36,000,000
Dao Thanh Xuan	39,000,000	36,000,000
General Director	1,738,236,431	1,639,193,170
Salaries, bonuses and others	1,738,236,431	1,639,193,170
Other managers	6,543,299,295	6,105,396,953
Salaries, bonuses and others	6,543,299,295	6,105,396,953

Prepared by



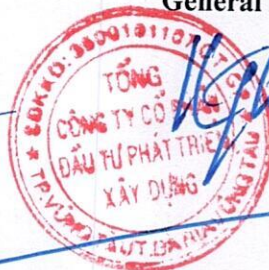
PHÓ GIÁM ĐỐC TÀI CHÍNH
Lê Thành Hưng

Chief Accountant



Bùi Văn Sự

Vung Tau, January 23rd, 2025
General Director



Nguyễn Quang Tín