

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

**Consolidated Financial Statements**  
For the period from 01/01/2025 to 30/06/2025

**CONSOLIDATED BALANCE SHEET**

As at 30 June 2025

Unit: VND

ASSETS	Code	Note	30/06/2025	01/01/2025
<b>A . CURRENT ASSETS</b>	<b>100</b>		<b>16.412.538.918.809</b>	<b>15.985.757.394.009</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>585.613.664.912</b>	<b>785.165.517.804</b>
1. Cash	111	V.1	198.218.520.435	391.704.493.380
2. Cash equivalents	112		387.395.144.477	393.461.024.424
<b>II. Short-term investments</b>	<b>120</b>		<b>666.900.000.000</b>	<b>895.900.000.000</b>
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	666.900.000.000	895.900.000.000
<b>III. Short-term accounts receivables</b>	<b>130</b>		<b>5.719.868.433.494</b>	<b>5.943.738.452.685</b>
1. Short-term trade receivables	131	V.3	1.069.898.879.418	1.188.156.659.391
2. Short-term advances to suppliers	132	V.4	29.636.118.360	29.390.434.469
3. Short-term loan receivables	135	V.5	120.300.000.000	187.564.637.167
4. Other short-term receivables	136	V.6	4.509.769.506.563	4.548.370.292.505
5. Provision for doubtful short-term receivables	137		(9.736.070.847)	(9.743.570.847)
6. Shortage of assets waiting for resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>9.180.580.626.428</b>	<b>8.154.605.622.433</b>
1. Inventories	141	V.7	9.183.014.132.012	8.157.039.128.017
2. Provision for obsolete inventories	149		(2.433.505.584)	(2.433.505.584)
<b>V. Other current assets</b>	<b>150</b>		<b>259.576.193.975</b>	<b>206.347.801.087</b>
1. Short-term prepaid expenses	151	V.12	212.112.316.869	169.357.579.307
2. VAT deductibles	152		16.748.394.981	11.927.548.066
3. Tax and other receivables from the State	153	V.17	30.715.482.125	25.062.673.714
4. Other current assets	155		-	-
<b>B. NON- CURRENT ASSETS</b>	<b>200</b>		<b>2.536.733.777.775</b>	<b>2.553.566.187.167</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>896.465.219.467</b>	<b>949.950.067.335</b>
1. Long-term loan receivables	215		128.400.000.000	171.200.000.000
2. Other long-term receivables	216	V.5	768.065.219.467	778.750.067.335
3. Provision for doubtful long-term receivables	219		-	-

**CONSOLIDATED BALANCE SHEET (continued)**

As at 30 June 2025

Unit: VND

<b>II. Fixed assets</b>	<b>220</b>		<b>826.093.196.623</b>	<b>842.135.290.652</b>
1. Tangible fixed assets	221	V.9	739.575.612.622	755.842.341.280
- Cost	222		1.165.716.448.881	1.159.827.214.822
- Accumulated depreciation	223		(426.140.836.259)	(403.984.873.542)
2. Finance leases	224		579.319.331	-
- Cost	225		586.094.074	-
- Accumulated depreciation	226		(6.774.743)	-
3. Intangible fixed assets	227	V.10	85.938.264.670	86.292.949.372
- Cost	228		89.775.726.215	89.775.726.215
- Accumulated depreciation	229		(3.837.461.545)	(3.482.776.843)
<b>III. Investment properties</b>	<b>230</b>	<b>V.11</b>	<b>156.652.746.339</b>	<b>158.666.666.367</b>
- Cost	231		208.549.462.773	208.549.462.773
- Accumulated depreciation	232		(51.896.716.434)	(49.882.796.406)
<b>IV. Long-term asset in progress</b>	<b>240</b>		<b>142.527.958.789</b>	<b>96.644.639.512</b>
1. Long-term work in progress	241		-	-
2. Construction in progress	242	V.8	142.527.958.789	96.644.639.512
<b>V. Long-term investments</b>	<b>250</b>		<b>349.335.712.645</b>	<b>328.716.541.891</b>
1. Investments in subsidiaries	251		-	-
2. Investments in associates	252	V.13	317.056.426.913	296.437.256.159
3. Investments in other entities	253	V.14	2.344.249.112	2.344.249.112
4. Provision for long-term investments	254		(64.963.380)	(64.963.380)
5. Held-to-maturity investments	255	V.14	30.000.000.000	30.000.000.000
<b>VI. Other long-term assets</b>	<b>260</b>		<b>165.658.943.912</b>	<b>177.452.981.410</b>
1. Long-term prepaid expenses	261	V.12	34.205.134.052	36.470.053.146
2. Deferred tax assets	262		27.965.788.505	28.270.503.849
3. Goodwill	269		103.488.021.355	112.712.424.415
<b>TOTAL ASSETS</b>	<b>270</b>		<b>18.949.272.696.584</b>	<b>18.539.323.581.176</b>

**CONSOLIDATED BALANCE SHEET (continued)**

As at 30 June 2025

Unit: VND

RESOURCE	Code	Note	30/06/2025	01/01/2025
<b>C. LIABILITIES</b>	<b>300</b>		<b>10.919.125.207.106</b>	<b>10.498.013.036.060</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>8.185.859.943.699</b>	<b>7.961.859.074.539</b>
1. Short-term trade payables	311	V15	338.823.398.609	510.566.784.339
2. Short-term advances from customers	312	V16	3.010.607.743.960	2.426.153.517.149
3. Statutory obligations	313	V.17	67.014.259.662	97.348.986.765
4. Payables to employees	314		19.931.263.460	34.102.128.672
5. Short-term accrued expenses	315	V.18	319.554.496.977	346.731.546.456
6. Short-term unearned revenues	318	V.19	55.251.251.618	56.562.684.930
7. Other short-term payables	319	V.20	3.429.399.785.207	2.864.859.159.683
8. Short-term loan and finance lease	320	V.21	893.233.650.122	1.572.638.801.780
9. Short-term provisions	321		2.224.646.197	3.707.743.661
10. Reward and welfare funds	322		49.819.447.887	49.187.721.104
<b>II. Long-term liabilities</b>	<b>330</b>		<b>2.733.265.263.407</b>	<b>2.536.153.961.521</b>
1. Long-term trade payables	331	V15	-	-
2. Long-term unearned revenues	336	V.19	179.724.001.788	181.411.119.784
3. Other long-term payables	337	V.20	52.175.664.172	51.836.344.172
4. Long-term loan and finance lease	338	V.21	2.473.642.841.353	2.276.905.408.614
5. Deferred tax liabilities	341		24.952.520.406	23.230.853.263
6. Long-term provisions	342		2.770.235.688	2.770.235.688
<b>D. OWNERS' EQUITY</b>	<b>400</b>		<b>8.030.147.489.478</b>	<b>8.041.310.545.116</b>
<b>I. Owners' equity</b>	<b>410</b>	V.22	<b>8.030.147.489.478</b>	<b>8.041.310.545.116</b>
1. Owners' contributed capital	411		6.464.311.910.000	6.098.519.950.000
2. Share premium	412		1.046.337.538.421	1.046.337.538.421
3. Other owners' capital	414		16.546.120.000	14.895.110.000
4. Investment and development fund	417		84.946.910.142	84.750.836.222
5. Retained earnings	421		177.269.762.278	551.444.233.984
- Retained earnings accumulated to the prior year-end	421a		164.070.542.155	436.908.307.434
- Retained earnings of current period	421b		13.199.220.123	114.535.926.550
6. Non-controlling interests	429		240.735.248.637	245.362.876.489
<b>TOTAL RESOURCE</b>	<b>440</b>		<b>18.949.272.696.584</b>	<b>18.539.323.581.176</b>

Ho Chi Minh, July 29<sup>th</sup>, 2025

Prepared by

Chief Accountant

General Director

PHÓ GIÁM ĐỐC TÀI CHÍNH  
Lê Thành Hưng

Bùi Văn Sự



Nguyễn Quang Tín

**CONSOLIDATED INCOME STATEMENT**  
Quarter 2 Year 2025

Unit: VND

Item	Code	Note	Year 2025		Year 2024	
			Quarter 2	From 01/01/2025 to 30/06/2025	Quarter 2	From 01/01/2024 to 30/06/2024
<b>1. Revenue from sale of goods and rendering of services</b>	01	VI.1	286.737.746.633	463.271.611.909	833.074.817.839	1.019.517.919.366
2. Deductible items	02	VI.2	12.426.894.457	36.133.355.111	11.824.680.368	197.779.205.976
<b>3. Net revenue from sale of goods and rendering of services (10=01-03)</b>	10	VI.3	274.310.852.176	427.138.256.798	821.250.137.471	821.738.713.390
4. Cost of goods sold	11	VI.4	167.425.087.906	291.025.572.026	617.684.955.850	668.978.856.195
<b>5. Gross profit from sale of goods and rendering of services (20=10-11)</b>	20		106.885.764.270	136.112.684.772	203.565.181.621	152.759.857.195
6. Financial income	21	VI.5	6.731.497.547	38.840.805.214	15.521.919.788	27.539.057.115
7. Financial expenses	22	VI.6	1.512.613.258	25.156.364.994	(8.088.568.814)	4.343.298.087
- In which: Interest expense	23		596.085.254	23.401.137.533	11.638.957.928	23.822.849.829
8. Share in profits of associates	24		7.074.474.052	(17.472.455.392)	(7.193.648.927)	(6.217.177.413)
9. Selling expenses	25		24.039.777.244	32.834.885.242	13.112.042.061	26.897.752.107
10. Administrative expenses	26		50.401.595.412	94.569.891.137	45.131.226.293	98.535.285.184
<b>11. Net profit from operating activities {30=20+(21-22)-(24+25)}</b>	30		44.737.749.955	4.919.893.221	161.738.752.942	44.305.401.519
12. Other income	31	VI.7	8.378.469.800	11.582.405.233	11.554.405.006	13.278.635.702
13. Other expenses	32	VI.8	456.337.839	804.036.857	4.488.577.506	9.630.687.167
<b>14. Other profit (40=31-32)</b>	40		7.922.131.961	10.778.368.376	7.065.827.500	3.647.948.535
<b>15. Total profit before tax (60=30+40+50)</b>	50		52.659.881.916	15.698.261.597	168.804.580.442	47.953.350.054
16. Current corporate income tax expenses	51		2.108.596.829	7.581.647.495	25.473.766.243	25.839.345.535
17. Deferred corporate income tax expenses	52		(1.636.175.171)	1.370.527.912	18.135.919.032	18.156.962.691
<b>18. Profit after tax (60=50-51)</b>	60		52.187.460.258	6.746.086.190	125.194.895.167	3.957.041.828
18.1 Net profit after tax of non-controlling interest	70		3.634.752.714	(6.453.133.933)	(1.209.618.096)	(5.248.651.082)
18.2 Net profit after tax attributable to parent	71		48.552.707.544	13.199.220.123	126.404.513.263	9.205.692.910
<b>19. Earnings per Share</b>						

Prepared by

Chief Accountant

Ho Chi Minh, July 29<sup>th</sup>, 2025  
General Director

**PHÓ GIÁM ĐỐC TÀI CHÍNH**  
**Lê Thành Hưng**

**Bùi Văn Sự**

**Nguyễn Quang Tín**

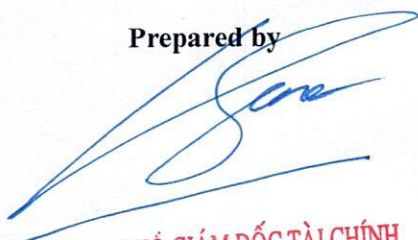


**CONSOLIDATED CASH FLOWS STATEMENT**  
**Quarter 2 Year 2025**

Unit: VND

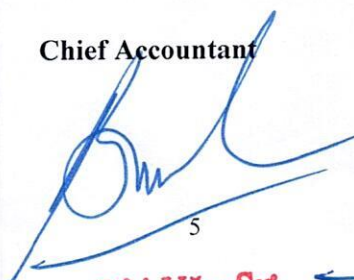
Item	Code	Note	Current year	Previous year
<b>I. Cash flows from operating activities</b>				
1. Cash receipts from goods sale, services supply and others	1		1.279.809.276.280	737.699.268.740
2. Cash payments to goods suppliers and service providers	2		(1.083.509.328.270)	(1.617.805.541.718)
3. Cash payments to employees	3		(96.247.980.796)	(93.765.399.716)
4. Cash payments of loan interests	4		(132.455.185.875)	(165.239.745.987)
5. Corporate income tax paid	5		(45.459.975.422)	(63.365.375.921)
6. Other cash receipts from business activities	6		298.041.590.418	311.104.093.890
7. Other cash payments to production and business activities	7		(240.883.583.746)	(318.898.851.417)
<b>Net cash flows from operating activities</b>	<b>8</b>		<b>(20.705.187.411)</b>	<b>(1.210.271.552.129)</b>
<b>II. Cash flow from investing activities</b>				
1. Purchase and construction of fixed assets	21		(177.000.000)	(4.888.849.507)
2. Proceeds from disposals of fixed assets	22		796.831.083	1.599.204.178
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(10.000.000.000)	(1.243.043.152.415)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		321.181.599.516	39.350.000.000
5. Payments for investments in other entities	25		(103.627.370.000)	(779.875.000.000)
6. Proceeds from sale of investments in other entities	26		79.121.047.700	1.318.153.760.510
7. Interest and dividend received	27		27.221.811.043	9.880.595.967
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>314.516.919.342</b>	<b>(658.823.441.267)</b>
<b>III. Cash flows from financing activities</b>				
1. Capital contribution and issuance of shares	31		2.700.000	-
2. Capital redemption	32		-	-
3. Drawdown of borrowings	33		786.402.968.082	1.804.702.293.804
4. Repayment of borrowings	34		(1.279.762.195.355)	(642.924.559.104)
5. Payment of principal of finance lease liabilities	35		-	-
6. Dividend paid	36		(7.057.550)	(2.812.950)
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>(493.363.584.823)</b>	<b>1.161.774.921.750</b>
Net cash flows within the period	50		(199.551.852.892)	(707.320.071.646)
Cash and cash equivalents at the beginning of period	60		785.165.517.804	2.307.305.744.085
Impact of exchange rate fluctuation	61		-	-
<b>Cash and cash equivalents at the end of period</b>	<b>70</b>		<b>585.613.664.912</b>	<b>1.599.985.672.439</b>

Prepared by



**PHÓ GIÁM ĐỐC TÀI CHÍNH**  
**Lê Thành Hưng**

Chief Accountant



**Bùi Văn Sự**

Ho Chi Minh, July 29<sup>th</sup>, 2025

General Director



**Nguyễn Quang Tín**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**Quarter 2 Year 2025**

### **I. BACKGROUND**

#### **a- 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 27rd change on June 27, 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, Vung Tau Ward, Ho Chi Minh City, Vietnam.
- Affiliated units, including:
  - Branch of Development Investment Construction Joint Stock Corporation - DIC Him Lam Project Management Board
- Charter capital: 6.464.311.910.000 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
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
Mr Bui Van Su	Member	Appointed on April 18, 2025 (Resigned on June 17, 2025)

#### **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, 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 Hospitality Joint Stock Company	Hotel and tourism business; Road passenger transport; Domestic and international travel services business...	81.29%

Development Construction Stock Company	Investment Number 2 Joint	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 Investment	Vision Joint Stock Company	Development Education	98.67%
DIC Development Company Limited	Urban and Industrial zone	Investing, trading and exploiting projects in industrial parks, export processing zones and high-tech zones.	100%
Dai Phuoc Thien An Limited	Company	Construction, real estate business, land use rights of owners, users or lessees.	99.96%
Dai Phuoc Thien Minh Limited	Company	Construction, real estate business, land use rights of owners, users or lessees.	99.99%
Brothers DIC Ceramic Company	Joint Stock Company	Production of ceramic products, wholesale materials, and mineral exploitation	49.00%
Vung Tau Development	Sports Investment	Tourism Golf course business and related services	66.85%
Sports TOTO Vietnam (Indirect ownership)	JSC	Management consulting activities	43.92%
E&S Company (Indirect ownership)	Development Joint Stock Company (Indirect ownership)	Construction of other civil engineering works	65.08%

**b- List of associates companies**

Company name	Principal activities	Owner-ship
D.I.C Real Estate Company	Real estate business, real estate brokerage, real estate services, real estate management, investment consulting, construction.	42.68%
Development Construction - Stock Company	Investment Concrete Joint Production and trading of ready-mixed concrete, Trading and repairing of construction equipment and machinery, construction investment.	36.00%
DIC Joint Stock Company	Holdings Construction 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.	28.39%
Southern Investment Company	Development Joint Stock Hotel and tourism business; Road passenger transport; Domestic and international travel services business...	43.35%

**c- List of joint ventures**

Name	Ratio
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:** accounting period for year 2025 commences from January 1<sup>st</sup> 2025 and ends on December 31<sup>st</sup> 2025

**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.

**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 the Voucher – Based Journal Entry accounting system.

## **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:

- Investments with a maturity or redemption period of no more than three months from the acquisition date are classified as cash equivalents;

- Investments with a redemption period of less than one year or within one operating cycle are classified as short-term assets;

- Investments with a redemption period of more than one year or exceeding one operating cycle are classified 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.

### **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**

<b>1- Cash and cash equivalents</b>	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
- Cash on hand	3.557.459.244	3.412.756.137
- Cash in bank	194.661.061.191	388.291.737.243
- Cash in transit		
- Cash equivalents (term deposits)	387.395.144.477	393.461.024.424
<i>Ho Chi Minh City Development Joint Stock Commercial Bank - Vung Tau Branch</i>	<i>127.395.144.477</i>	<i>225.798.212.888</i>
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	<i>220.000.000.000</i>	<i>153.328.477.985</i>
<i>Orient Commercial Joint Stock Bank - Vung Tau Branch</i>	<i>40.000.000.000</i>	<i>14.334.333.551</i>
<b>Total</b>	<b>585.613.664.912</b>	<b>785.165.517.804</b>
<b>2- Short-term financial investments</b>	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
a- Bonds		
<i>Ho Chi Minh City Development Joint Stock Commercial Bank - Vung Tau Branch</i>		
b- Investments held to maturity (term deposits)	666.900.000.000	895.900.000.000
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	<i>36.900.000.000</i>	<i>136.900.000.000</i>
<i>Joint Stock Commercial Bank for Foreign Trade of Vietnam - Vung Tau Branch</i>	-	<i>5.000.000.000</i>
<i>Ho Chi Minh City Development Joint Stock Commercial Bank - Vung Tau Branch</i>	<i>620.000.000.000</i>	<i>720.000.000.000</i>
<i>Vietnam International Commercial Joint Stock Bank (VIB) - Saigon Branch</i>	<i>9.000.000.000</i>	<i>29.500.000.000</i>
<i>Saigon Thuong Tin Commercial Joint Stock Bank – Vung Tau Branch</i>	<i>1.000.000.000</i>	-
<i>Military Commercial Joint Stock Bank - Vung Tau Branch</i>	-	<i>1.000.000.000</i>
<i>Maritime Commercial Joint Stock Bank - Vung Tau Branch</i>	-	<i>3.500.000.000</i>
c- Investment in other entities		
<b>Total</b>	<b>666.900.000.000</b>	<b>895.900.000.000</b>

<b>3- Trade receivables</b>	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
a- Short-term trade receivables	1.069.898.879.418	1.188.156.659.391
- Receivables from project customer groups	464.397.031.954	551.201.775.855
<i>Nam Vinh Yen New Urban Area Project</i>	204.844.451.275	268.357.901.964
<i>Chi Linh urban area project</i>	22.850.980.041	22.850.980.041
<i>Dai Phuoc Eco-tourism Project</i>	2.279.336.569	2.445.956.364
<i>Hiep Phuoc Residential Project</i>	17.831.772.981	17.846.873.420
<i>DIC Phoenix Luxury Apartment Project</i>	7.353.736.312	13.018.470.066
<i>Vung Tau Gateway Luxury Apartment Project</i>	181.075.977.563	190.650.046.394
<i>DIC Star Aparts Hotel Vung Tau-CSJ Project</i>	4.363.064.321	17.052.263.635
<i>Hau Giang Residential Project</i>	11.099.020.763	6.073.534.449
<i>Thuy Tien Resort Project</i>	11.571.190.849	11.656.493.242
<i>Other Project</i>	1.127.501.280	1.249.256.280
- Other short-term trade receivables	605.501.847.464	636.954.883.536
<i>Cai Mep Logistics Joint Stock Company</i>	36.273.301.277	25.663.436.805
<i>MIK Group Corporation</i>	-	11.458.203.240
<i>Phuc Dat Hotel Tourism Co., Ltd.</i>	4.686.490.657	11.867.210.899
<i>Greemark Construction Joint Stock Company</i>	39.942.857.624	73.156.638.946
<i>Thien Binh Minh Joint Stock Company</i>	15.881.203.518	15.881.203.518
<i>Other customers</i>	508.717.994.388	498.928.190.128
<b><i>In which: Receivable from short-term related parties</i></b>	<b>405.964.393.297</b>	<b>407.878.493.297</b>
<i>Southern Development and Investment Joint Stock Company</i>	399.772.923.851	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		
<b>Total</b>	<b>1.069.898.879.418</b>	<b>1.188.156.659.391</b>

	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
<b>4- Advances to suppliers</b>		
- Related parties	-	-
- Other suppliers	29.636.118.360	29.390.434.469
<i>LMP Investment and Trading Joint Stock Company</i>	3.101.882.479	3.847.638.707
<i>Mitsubishi Elevator Vietnam Co, Ltd.</i>	-	-
<i>Others</i>	26.534.235.881	25.542.795.762
<b>Total</b>	<b>29.636.118.360</b>	<b>29.390.434.469</b>
<b>5- Loan receivables</b>		
<b>a) Short-term loan receivables</b>	<b>120.300.000.000</b>	<b>102.000.000.000</b>
<i>Southern Development and Investment Joint Stock Company</i>	100.300.000.000	82.000.000.000
<i>Le Phong Hieu</i>	20.000.000.000	20.000.000.000
<b>b) Long-term loan receivables</b>	<b>128.400.000.000</b>	<b>256.764.637.167</b>
<i>Southern Development and Investment Joint Stock Company</i>	128.400.000.000	256.764.637.167
<b>Total</b>	<b>248.700.000.000</b>	<b>358.764.637.167</b>
<b>6- Other receivables</b>		
a) Short-term	4.509.729.506.563	4.548.370.292.505
- Advances to staff	82.391.019.483	82.440.413.747
- Deposit	455.677.569.255	456.694.951.479
- Other receivables	3.971.660.917.825	4.009.234.927.279
Interest receivable from bank deposits	23.487.766.738	12.521.774.519
Others	3.948.173.151.087	3.996.713.152.760
<i>Advance compensation for North Vung Tau project</i>	840.230.485.415	861.382.084.278
<i>Advance compensation for Long Tan project</i>	2.633.873.402.400	2.656.873.402.400
<i>Advance compensation for Bau Trung project</i>	2.000.000.000	2.000.000.000
<i>Advance compensation for Hau Giang project</i>	4.310.268.215	-
<i>Advance compensation for Chi Linh project</i>	140.014.270.244	140.014.270.244

<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>	255.082.359.549	263.781.030.574
In which: Receivable from related parties	-	-
<i>Southern Development and Investment Joint Stock Company</i>		
b) Long-term	768.105.219.467	778.750.067.335
- Deposit	688.090.778.468	698.750.067.336
- Payment on behalf of	-	-
- Other receivable	80.014.440.999	79.999.999.999
Other receivable	80.014.440.999	79.999.999.999
<i>A.T.A Construction Investment Joint Stock Company</i>	79.999.999.999	79.999.999.999
<i>Other receivable</i>	14.441.000	-
<b>Total</b>	<b>5.277.834.726.030</b>	<b>5.327.120.359.840</b>
	-	-
<b>7- Inventories</b>	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
- Goods in transit	-	-
- Raw materials	60.749.827.827	61.078.042.115
- Tools and equipment	9.519.708.501	9.853.318.122
- Properties in progress	9.018.784.096.793	7.980.421.122.069
- Finished product	31.705.995.735	24.634.204.400
- Merchandise	1.322.136.854	1.178.360.789
- Finished real estate	60.932.366.302	79.874.080.522
<b>Total of inventories cost</b>	<b>9.183.014.132.012</b>	<b>8.157.039.128.017</b>
- Provision for obsolete inventories	(2.433.505.584)	(2.433.505.584)
- Net realizable value of inventories	<b>9.180.580.626.428</b>	<b>8.154.605.622.433</b>
	-	-
Properties in progress includes investment and development expenses of the following projects:		
<i>Chi Linh Center Infrastructure Project, Vung Tau</i>	8.653.550.969	8.434.065.931

<i>Infrastructure for Dai Phuoc Urban Area Project</i>	2.142.176.518.073	2.143.362.011.412
<i>51B Residential Project, Vung Tau</i>	259.387.529.520	242.655.411.101
<i>Apartment A2-1 Project - Vung Tau Center Point</i>	1.288.449.401.506	1.041.524.132.662
<i>Nam Vinh Yen New Urban Area Project</i>	2.088.556.790.153	2.043.250.406.609
<i>Urban Area Project in Ward 4, Hau Giang</i>	1.049.760.623.869	1.039.978.529.413
<i>Long Tan Resort Project, Nhon Trach</i>	953.910.062.341	871.732.745.907
<i>Hiep Phuoc Urban Area Project, Nhon Trach</i>	44.002.742.434	47.606.726.039
<i>Cap Saint Jacques Complex Area Project</i>	181.023.063.651	148.566.620.900
<i>Lam Ha Center Point Residential Project, Phu Ly City, Ha Nam</i>	815.587.893.391	233.651.723.504
<i>Others</i>	187.275.920.886	159.658.748.591
<b>8- Construction in progress</b>	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
Ceramic factory	47.391.094.628	47.391.094.628
Others	95.136.864.161	49.253.544.884
<b>Total</b>	<b>142.527.958.789</b>	<b>96.644.639.512</b>

**DEVELOPMENT INVESTMENT CONSTRUCTION JOINT STOCK COMPANY AND SUBSIDIARIES CONSOLIDATED FINANCIAL STATEMENTS**  
 15 Thi Sach Street, Vung Tau Ward, Ho Chi Minh City For the period ended 30/06/2025

**9. Increase, decrease in tangible fixed assets**

*Unit: VND*

Item	Buildings, structures	Machinery and equipment	Means of transport	Management. Equipment	Others	Total
<b>Original cost</b>						
<b>Opening balance</b>	707.046.614.188	331.174.559.419	77.987.215.372	20.423.065.859	23.195.759.984	1.159.827.214.822
Increase	764.996.314	5.199.596.580	640.000.000	343.020.000	-	6.947.612.894
- Purchases	764.996.314	5.199.596.580	640.000.000	343.020.000	-	6.947.612.894
- Other increase	-	-	-	-	-	-
Decrease	-	282.978.835	775.400.000	-	-	1.058.378.835
- Liquidating, disposing	-	282.978.835	775.400.000	-	-	1.058.378.835
- Other decrease	-	-	-	-	-	-
<b>Closing balance</b>	707.811.610.502	336.091.177.164	77.851.815.372	20.766.085.859	23.195.759.984	1.165.716.448.881
<b>Accumulated depreciation</b>						
<b>Opening balance</b>	100.537.676.210	234.220.821.767	47.725.755.543	9.671.441.837	11.829.178.185	403.984.873.542
Increase	9.227.054.796	8.259.843.596	3.025.194.519	1.151.127.411	1.344.616.230	23.007.836.552
- Depreciation	9.227.054.796	8.259.843.596	3.025.194.519	1.151.127.411	1.344.616.230	23.007.836.552
- Other increase	-	-	-	-	-	-
Decrease	-	282.978.835	568.895.000	-	-	851.873.835
- Liquidating, disposing	-	282.978.835	568.895.000	-	-	851.873.835
- Other decrease	-	-	-	-	-	-
<b>Closing balance</b>	109.764.731.006	242.197.686.528	50.182.055.062	10.822.569.248	13.173.794.415	426.140.836.259
<b>Net book value</b>						
<b>Opening</b>	606.508.937.978	96.953.737.652	30.261.459.829	10.751.624.022	11.366.581.799	755.842.341.280
<b>Closing</b>	598.046.879.496	93.893.490.636	27.669.760.310	9.943.516.611	10.021.965.569	739.575.612.622

				<i>Unit: VND</i>
<b>10. Finance lease assets</b>				
<b>Item</b>	<b>Buildings, structures</b>	<b>Machinery and equipment</b>	<b>Means of transport</b>	<b>Total</b>
<b>Original cost</b>				
<b>Opening balance</b>	-	-	-	-
Increase	-	-	586.094.074	586.094.074
- Purchases	-	-	<b>586.094.074</b>	<b>586.094.074</b>
- Construction Investment completed	-	-	-	-
- Other increase	-	-	-	-
Decrease	-	-	-	-
- Liquidating, disposing	-	-	-	-
- Other decrease	-	-	-	-
<b>Closing balance</b>	-	-	<b>586.094.074</b>	<b>586.094.074</b>
<b>Accumulated depreciation</b>				
<b>Opening balance</b>	-	-	-	-
Increase	-	-	6.774.743	6.774.743
- Depreciation	-	-	<b>6.774.743</b>	<b>6.774.743</b>
- Other increase	-	-	-	-
Decrease	-	-	-	-
- Liquidating, disposing	-	-	-	-
- Other decrease	-	-	-	-
<b>Closing balance</b>	-	-	<b>6.774.743</b>	<b>6.774.743</b>
<b>Net book value</b>				-
<b>Opening</b>	-	-	-	-
<b>Closing</b>	-	-	<b>579.319.331</b>	<b>579.319.331</b>

				<i>Unit: VND</i>
<b>11. Increase and decrease in intangible fixed assets</b>				
	<b>Land use rights</b>	<b>Computer software</b>	<b>Other</b>	<b>Total</b>
<b>Original cost</b>				
<b>Opening balance</b>	<b>86.974.148.811</b>	<b>2.801.577.404</b>		<b>89.775.726.215</b>
Increase	-	-	-	-
- Purchases				-
- Internally generated				
- Increase due to business consolidation				

Decrease	-	-	-	-
- Liquidating, disposing				-
- Other decrease				-
<b>Closing balance</b>	<b>86.974.148.811</b>	<b>2.801.577.404</b>	<b>-</b>	<b>89.775.726.215</b>
<b>Accumulated depreciation</b>				
<b>Opening balance</b>	<b>2.172.952.101</b>	<b>1.309.824.742</b>	<b>-</b>	<b>3.482.776.843</b>
Increase	217.575.468	137.109.234	-	354.684.702
- Depreciation	217.575.468	137.109.234	-	354.684.702
- Liquidating, disposing				
Decrease				
- Liquidating, disposing				
- Other decrease				
<b>Closing balance</b>	<b>2.390.527.569</b>	<b>1.446.933.976</b>	<b>-</b>	<b>3.837.461.545</b>
<b>Net book value</b>				
<b>Opening</b>	<b>84.801.196.710</b>	<b>1.491.752.662</b>	<b>-</b>	<b>86.292.949.372</b>
<b>Closing</b>	<b>84.583.621.242</b>	<b>1.354.643.428</b>	<b>-</b>	<b>85.938.264.670</b>

**12. . Increase and decrease in  
invesment properties**

Unit: VND

	<u>Land use rights</u>	<u>Other</u>	<u>Total</u>
<b>Original cost</b>			
Opening balance	155.029.462.773	53.520.000.000	208.549.462.773
Increase	-	-	-
- Purchases			-
- Newly constructed			-
- Other increases			-
Decrease	-	-	-
- Liquidating, disposing			-
- Other decrease			-
<b>Closing balance</b>	<b>155.029.462.773</b>	<b>53.520.000.000</b>	<b>208.549.462.773</b>
<b>Accumulated depreciation</b>			
<b>Opening balance</b>	<b>46.466.626.194</b>	<b>3.416.170.212</b>	<b>49.882.796.406</b>
Increase	1.444.558.326	569.361.702	2.013.920.028
- Depreciation	1.444.558.326	569.361.702	2.013.920.028

- Other increases			-
Decrease	-	-	-
- Liquidating, disposing			-
- Other decrease			-
<b>Closing balance</b>	<b>47.911.184.520</b>	<b>3.985.531.914</b>	<b>51.896.716.434</b>
<b>Net book value</b>			
<b>Opening</b>	<b>108.562.836.579</b>	<b>50.103.829.788</b>	<b>158.666.666.367</b>
<b>Closing</b>	<b>107.118.278.253</b>	<b>49.534.468.086</b>	<b>156.652.746.339</b>

<b>13- Prepaid expenses</b>	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
<b>a) Short-term</b>	<b>212.112.316.869</b>	<b>169.357.579.307</b>
Tools and supplies	3.050.281.832	5.170.761.281
Brokerage expenses of projects are allocated according to real estate revenue	178.557.134.436	163.122.006.050
Others	30.504.900.601	1.064.811.976
<b>b) Long-term</b>	<b>34.205.134.052</b>	<b>36.470.053.146</b>
Tools and supplies	13.076.371.705	14.551.099.241
Maintenance expenses	629.082.579	921.642.813
Others	20.499.679.768	20.997.311.092
<b>Total</b>	<b>246.317.450.921</b>	<b>205.827.632.453</b>

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	30/06/2025		01/01/2025			
14- Đầu tư vào Công ty liên doanh, liên kết	Số lượng CP năm giữ	Tỷ lệ (%)	Giá trị	Số lượng CP năm giữ	Tỷ lệ (%)	Giá trị
<b>Đầu tư vào công ty liên kết</b>						
Công ty CP bất động sản DIC	5.652.504	42,68%	66.319.119.687	4.710.420	42,68%	63.844.532.031
Công ty CP ĐĐTPTXD Bê Tông	2.708.987	36,00%	45.984.928.618	2.708.987	36,00%	46.834.604.975
Công ty CP Xây dựng DIC Holdings	27.047.032	28,39%	204.752.378.608	20.725.474	35,89%	185.758.119.153
Công ty CP Đầu tư phát triển Phương Nam	22.540.000	43,35%	-	22.540.000	43,35%	-
<b>Cộng</b>			<b>317.056.426.913</b>			<b>296.437.256.159</b>
15- Đầu tư dài hạn khác	Số lượng CP năm giữ	Tỷ lệ (%)	Giá trị	Số lượng CP năm giữ	Tỷ lệ (%)	Giá trị
<b>- Đầu tư cổ phiếu</b>			<b>1.769.594.112</b>			<b>1.769.594.112</b>
Công ty CP DIC Hội An	17.250	0,25%	159.594.112	15.000	0,25%	159.594.112
Công ty CP Vina Đại phước	1.610	0,10%	1.610.000.000	1.610	0,10%	1.610.000.000
<b>- Đầu tư cổ phiếu dài hạn khác</b>			<b>574.655.000</b>			<b>574.655.000</b>
<b>- Đầu tư nắm giữ đến ngày đáo hạn</b>			<b>30.000.000.000</b>			<b>30.000.000.000</b>
- Trái phiếu			30.000.000.000			30.000.000.000
<b>Cộng</b>			<b>32.344.249.112</b>			<b>32.344.249.112</b>

	End of period 30/06/2025	Beginning of period 01/01/2025
<b>16- Trade payables</b>		
<b>a) Short-term trade payables</b>	<b>338.823.398.609</b>	<b>510.566.784.339</b>
<b>- Subjects accounting for more than 10% of total payable</b>	<b>103.513.293.547</b>	<b>123.024.375.843</b>
<i>A&amp;T Joint Stock Company</i>	3.771.976.852	7.475.315.427
<i>New Design Associate Ltd</i>	3.083.761.920	4.929.297.600
<i>TCONS Construction Joint Stock Company</i>	705.916.687	-
<i>HUDI Investment and Construction Joint Stock Company</i>	978.536.556	5.766.570.887
<i>Thanh An Corporation</i>	5.527.903.984	4.049.912.723
<i>Thanh Dat Construction Investment Company limited</i>	5.851.506.571	5.918.916.772
<i>479 Hoa Binh Joint Stock Company</i>	1.147.246.033	4.375.556.893
<i>An Tai Phat Trade and Construction Joint Stock Company</i>	5.606.084.897	7.109.917.613
<i>Nam Anh Hien Company Limited</i>	5.034.140.435	9.249.666.438
<i>VNBuild Construction Investment and Trade Joint Stock Company</i>	8.481.920.293	7.844.465.879
<i>Hai Phong Company Limited</i>	1.732.447.899	1.274.932.037
<i>GS Industry Vietnam Company Limited</i>	3.516.580.026	10.637.431.632
<i>Phan vu Investment Corporation</i>	5.381.122.754	10.549.658.135
<i>TK Construction Investment and Installation Company Limited</i>	8.105.050.846	3.837.370.887
<i>Vietnam Science and Technology Joint Stock Company</i>	8.707.606.483	7.310.765.759
<i>319 Construction Trade Services Company Limited</i>	2.992.501.195	3.282.602.416
<i>Duc Long Thinh Trading and Service Company Limited</i>	6.504.636.534	10.924.636.534
<i>Hai Pha Vietnam Company Limited</i>	26.384.353.582	18.487.358.211
<b>- Trade payables to related parties</b>	<b>93.647.950.370</b>	<b>258.703.127.592</b>
<i>Southern Development and Investment Joint Stock Company</i>	2.585.672.472	1.059.280.340
<i>DIC Holdings Construction Joint Stock Company</i>	45.690.521.606	243.252.056.228
<i>Development Investment Construction - Concrete JSC</i>	19.554.985.567	9.236.756.695
<i>D.I.C Real Estate Joint Stock Company</i>	25.816.770.725	5.155.034.329
<b>- Other trade payables</b>	<b>141.662.154.692</b>	<b>128.839.280.904</b>
<b>b) Long-term trade payables</b>	<b>-</b>	<b>-</b>

- Subjects accounting for more than 10% of total payable
- Long-term trade payables to related parties
- Others

**c) Unpaid Overdue debt**

<b>Total</b>	<b>338.823.398.609</b>	<b>510.566.784.339</b>
	-	-
	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
<b>17- Advances from customers</b>	<b>3.010.607.743.960</b>	<b>2.426.153.517.149</b>
<b>a) Short-term</b>		
- Project Buyers Pay in Advance	2.958.198.490.840	2.381.161.276.462
<i>Nam Vinh Yen New Urban Area Project</i>	1.309.162.347.773	1.224.531.014.134
<i>Chi Linh Urban Area Project</i>	60.250.087.689	57.792.277.689
<i>Dai Phuoc Urban Area Project</i>	45.393.714.428	49.315.242.992
<i>Vi Thanh Commercial Residential Area Project</i>	206.928.069.728	129.288.849.766
<i>Hiep Phuoc Urban Area Project</i>	24.563.658.967	31.334.403.113
<i>DIC Phoenix Luxury Apartment Project</i>	314.021.891	1.822.163.618
<i>Vung Tau Gateway Apartment Project</i>	7.407.651.352	7.407.651.352
<i>Cap Saint Jacques Complex Project</i>	14.460.953.424	35.299.528.472
<i>Apartment A2-1 Project, Chi Linh Center Area</i>	1.288.738.350.599	843.390.510.337
<i>Other projects</i>	979.634.989	979.634.989
- Others	52.409.253.120	44.992.240.687
<i>In which: Related parties</i>	1.031.448.393.802	770.069.340.631
<i>DIC Holdings Construction Joint Stock Company</i>	1.025.535.126.910	767.145.022.629
<i>D.I.C Real Estate Joint Stock Company</i>	2.924.318.002	2.924.318.002
<b>b) Long-term</b>	-	-
- <i>Related parties</i>		
- <i>Others</i>		
<b>Total</b>	<b>3.010.607.743.960</b>	<b>2.426.153.517.149</b>

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<b>18- Tax and statutory obligations</b>	<b>Beginning of year</b>	<b>Payable</b>	<b>Paid</b>	<b>End of period</b>
a) Payables				
- Value added tax	18.975.138.215	34.385.250.318	21.627.107.837	31.733.280.696
- Special consumption tax	44.029.092	161.716.452	182.784.342	22.961.202
- Import and export tax	-	-	-	-
- Corporate income tax	43.276.766.941	7.572.444.441	42.245.292.778	8.603.918.604
- Personal income tax	487.658.788	5.520.917.130	5.345.887.307	662.688.611
- Resource tax	10.156.601	98.876.118	90.853.868	18.178.851
- Land rental fee	31.083.570.300	(3.999.227.558)	6.665.379.264	20.418.963.478
- Environmental protection tax	20.313.202	197.752.234	181.707.736	36.357.700
- License tax	-	19.000.000	19.000.000	-
- Non-agricultural land use fee	-	-	-	-
- Other taxes and fees	3.463.306.481	8.084.150.908	6.029.546.869	5.517.910.520
<b>Total</b>	<b>97.360.939.620</b>	<b>52.040.880.043</b>	<b>82.387.560.001</b>	<b>67.014.259.662</b>
b) Receivables				
- Value added tax	122.134.503	-	(119.195.076)	2.939.427
- Corporate income tax	24.831.921.898	-	5.772.003.487	30.603.925.385
- Personal income tax	10.777	-	-	10.777
- Non-agricultural land use fee	108.606.536	-	-	108.606.536
<b>Total</b>	<b>25.062.673.714</b>	<b>-</b>	<b>5.652.808.411</b>	<b>30.715.482.125</b>
<b>19- Accrued expenses</b>			<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
a) Short-term			319.554.496.977	346.731.546.456
Interests expenses			33.782.034.977	32.991.361.062
Selling expenses			65.603.305	65.603.305
Cost of projects			264.690.151.076	296.344.603.692
Other expenses			21.016.707.619	17.329.978.397
b) Long-term			-	-
Interests expenses				
Other expenses				
<b>Total</b>			<b>319.554.496.977</b>	<b>346.731.546.456</b>
			-	-

	End of period 30/06/2025	Beginning of period 01/01/2025
<b>20- Unearned revenues</b>		
a) Short-term		
Revenue advanced from leasing Dai Phuoc golf course	3.374.235.992	3.374.235.992
Others	51.877.015.626	53.188.448.938
<b>Total</b>	<b>55.251.251.618</b>	<b>56.562.684.930</b>
b) Long-term		
Revenue advanced from leasing Dai Phuoc golf course	109.381.453.392	111.068.571.388
Others	70.342.548.396	70.342.548.396
<b>Total</b>	<b>179.724.001.788</b>	<b>181.411.119.784</b>
c) The possibility of not being able to perform the contract with the customer		
<b>Total</b>		
<b>21- Other payables</b>	<b>End of period 30/06/2025</b>	<b>Beginning of period 01/01/2025</b>
a) Short-term	<b>3.429.399.785.207</b>	<b>2.864.859.159.683</b>
Surplus assets awaiting disposal	-	-
Trade union payable	885.573.177	783.467.838
Social insurance payable	4.869.349.510	2.893.740.589
Health insurance payable	172.335.041	48.602.997
Unemployment insurance payable	68.550.180	21.477.308
Deposits	301.447.459.923	293.797.593.923
Dividend payables	3.702.365.477	1.508.603.227
Other payables	3.118.254.151.899	2.565.805.673.801
+ Compensation payables	18.511.007.423	19.990.483.579
<i>Compensation and site clearance council of Chi Linh town</i>	<i>11.905.317.246</i>	<i>11.905.317.246</i>
<i>Compensation and site clearance council of Nam Vinh Yen project</i>	<i>6.275.653.445</i>	<i>7.740.376.074</i>
<i>Compensation and site clearance council of Phuong Nam project</i>	<i>330.036.732</i>	<i>330.036.732</i>
<i>Compensation and site clearance council of residential area project in Ward 4, Hau Giang</i>	-	<i>14.753.527</i>
+ Registration fee, apartment maintenance fee	31.651.842.505	32.308.365.792
+ 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	2.365.627.002.500
+ Sun Ha Nam Joint Stock Company	563.271.390.371	-

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+ Other payables	2.804.324.643	11.491.237.473
In which: Payables to related parties	126.301.016.129	125.850.475.585
<i>DIC Holdings Construction Joint Stock Company</i>	65.219.330.520	64.788.789.976
<i>D.I.C Real Estate Joint Stock Company</i>	44.636.050.000	44.636.050.000
<i>Phan Van Binh</i>	16.445.635.609	16.425.635.609
<b>b) Long-term</b>	<b>52.175.664.172</b>	<b>51.836.344.172</b>
Long-term deposit	504.320.000	32.240.125.500
<i>Other long-term deposit</i>	504.320.000	32.240.125.500
Capital contribution from Business Cooperation contracts	19.596.218.672	19.596.218.672
Other long-term payables	32.075.125.500	-
<b>c) Overdue debt not paid</b>		

**22- Short-term loan and finance lease:**

	Beginning of period 01/01/2025 cost	During the period		End of period 31/03/2025 cost
		Increase	Decrease	
<b>22.1- Loan and finance lease</b>	<b>1.572.638.801.780</b>	<b>531.179.185.682</b>	<b>1.210.584.337.340</b>	<b>893.233.650.122</b>
<b>a) Short-term loan</b>	<b>633.387.327.488</b>	<b>389.137.123.444</b>	<b>490.505.124.267</b>	<b>532.019.326.665</b>
<i>Bank for Investment and Development of Vietnam JSC - Ba Ria - Vung Tau Branch</i>	443.711.578.619	185.959.050.854	308.705.720.677	320.964.908.796
<i>Vietnam Bank for Agriculture and Rural Development – Dong Nai Branch</i>	100.000.000.000	90.000.000.000	100.000.000.000	90.000.000.000
<i>Vietnam Bank for Agriculture and Rural Development – Chu Lai Branch</i>	28.600.000.000	39.093.034.093	34.693.034.093	33.000.000.000
<i>Vietnam Bank for Agriculture and Rural Development – Nui Thanh Branch</i>	11.000.000.000	3.039.612.516	3.039.612.516	11.000.000.000
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	37.575.748.869	16.246.059.935	26.314.691.283	27.507.117.521
<i>Prosperity anh Growth Commercial Joint Stock Bank-Vung Tau Branch</i>	-	3.248.482.899	-	3.248.482.899
<i>SSI Securities Corporation</i>	-	30.480.883.147	1.362.065.698	29.118.817.449
<i>Personal Loan</i>	12.500.000.000	21.070.000.000	16.390.000.000	17.180.000.000
<b>b) Current portion of long-term loans</b>	<b>939.251.474.292</b>	<b>142.042.062.238</b>	<b>720.079.213.073</b>	<b>361.214.323.457</b>
<i>Bank for Investment and Development of Vietnam JSC - Ba Ria - Vung Tau Branch</i>	623.582.070.288	42.542.062.238	425.248.009.071	240.876.123.455
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	20.000.000.000	12.000.000.000	10.000.000.000	22.000.000.000
<i>Tien Phong Commercial Joint Stock Bank</i>	62.000.004	-	31.000.002	31.000.002

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<i>Sai Gon Thuong Tin Commercial Joint Stock Bank - Ba Ria Vung Tau Branch</i>	294.268.604.000	87.500.000.000	284.268.604.000	97.500.000.000
<i>Personal Loan</i>	1.338.800.000	-	531.600.000	807.200.000
<b>22.2 Long-term loan</b>	<b>2.276.905.408.614</b>	<b>387.860.048.046</b>	<b>191.122.615.307</b>	<b>2.473.642.841.353</b>
<i>Bank for Investment and Development of Vietnam JSC - Ba Ria - Vung Tau Branch</i>	87.718.910.549	27.057.760.979	30.400.000.000	84.376.671.528
<i>Sai Gon Thuong Tin Commercial Joint Stock Bank - Ba Ria Vung Tau Branch</i>	538.567.149.678	350.000.003.962	146.067.153.640	742.500.000.000
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	76.000.000.000	-	12.000.000.000	64.000.000.000
<i>Tien Phong Commercial Joint Stock Bank</i>	263.499.985	-	-	263.499.985
<i>Chailease International Leasing Co, Ltd</i>	-	620.000.000	102.661.667	517.338.333
<i>Bonds of Ho Chi Minh City Development Joint Stock Commercial Bank 2023</i>	1.562.532.648.402	10.182.283.105	2.500.000.000	1.570.214.931.507
<i>Personal Loan</i>	11.823.200.000	-	52.800.000	11.770.400.000
<b>Total</b>	<b>3.849.544.210.394</b>	<b>919.039.233.728</b>	<b>1.401.706.952.647</b>	<b>3.366.876.491.475</b>

**Bond details**

	Beginning of year	Increase/ allocating bond issuance costs	Decrease	End of period
<b>Short-term - Current portion of bonds</b>	-	-	-	-
<b>Common bonds</b>	-	-	-	-
Bond principal				-
Bond issuance costs				-
<b>Long-term - Common bonds</b>	<b>1.562.532.648.402</b>	<b>10.182.283.105</b>	<b>2.500.000.000</b>	<b>1.570.214.931.507</b>
<b>Bonds issued in 2023</b>	<b>586.148.904.110</b>	<b>3.818.356.164</b>	<b>-</b>	<b>589.967.260.274</b>
Bond principal	600.000.000.000	-	-	600.000.000.000
Bond issuance costs	(13.851.095.890)	3.818.356.164	-	(10.032.739.726)
<b>Bonds issued in 2024</b>	<b>976.383.744.292</b>	<b>6.363.926.941</b>	<b>2.500.000.000</b>	<b>980.247.671.233</b>
Bond principal	1.000.000.000.000	-	-	1.000.000.000.000
Bond issuance costs	(23.616.255.708)	6.363.926.941	2.500.000.000	(19.752.328.767)
<b>Total</b>	<b>1.562.532.648.402</b>	<b>10.182.283.105</b>	<b>2.500.000.000</b>	<b>1.570.214.931.507</b>

**Issued bonds: 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 third interest period (from December 29, 2024 - June 29, 2025) is 11.7%/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 third interest period (from March 25, 2025 - September 25, 2025) is 11.7%/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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**23. 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
<b>Beginning balance of previous year</b>	<b>6.098.519.950.000</b>	<b>1.046.337.538.421</b>	<b>14.895.110.000</b>	<b>84.750.836.222</b>	<b>405.249.380.081</b>	<b>7.649.752.814.724</b>
Dividend by shares						
Stock Bonus						
Subsidiaries increase capital by dividend						
Profit of the previous year					114.535.926.550	114.535.926.550
Distribution of funds					(9.359.048.152)	(9.359.048.152)
Others					41.017.975.505	41.017.975.505
<b>Ending balance of previous year</b>	<b>6.098.519.950.000</b>	<b>1.046.337.538.421</b>	<b>14.895.110.000</b>	<b>84.750.836.222</b>	<b>551.444.233.984</b>	<b>7.795.947.668.627</b>
Dividend by shares	365.791.960.000		1.651.010.000		(367.442.970.000)	-
Stock Bonus						-
Profit of the current year					13.199.220.123	13.199.220.123
Distribution of funds				196.073.920	(14.621.585.502)	(14.425.511.582)
Others					(5.309.136.327)	(5.309.136.327)
<b>Ending balance of current year</b>	<b>6.464.311.910.000</b>	<b>1.046.337.538.421</b>	<b>16.546.120.000</b>	<b>84.946.910.142</b>	<b>177.269.762.278</b>	<b>7.789.412.240.841</b>

*Unit: VND*

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

	Current year		Previous year	
	Quarter 2	From 01/01/2025 to 30/06/2025	Quarter 2	From 01/01/2024 to 30/06/2024
<b>1- Revenue</b>	<b>286.737.746.633</b>	<b>463.271.611.909</b>	<b>833.074.817.839</b>	<b>1.019.517.919.366</b>
Revenue from sales of goods	-	-	-	-
Revenue from sale of finished goods	45.460.201.412	71.570.621.193	38.753.662.077	58.916.257.353
Revenue from rendering of services	42.106.953.419	81.485.467.129	31.069.302.003	68.075.432.719
Revenue from sale of construction contract	34.739.168.108	65.084.812.020	492.953.274.055	509.593.071.759
Revenue from sale of real estate	163.587.864.696	243.443.593.571	269.455.020.706	381.246.039.539
Revenue from investment real estate for rent	843.558.998	1.687.117.996	843.558.998	1.687.117.996
Others	-	-	-	-

	Current year		Previous year	
	Quarter 2	From 01/01/2025 to 30/06/2025	Quarter 2	From 01/01/2024 to 30/06/2024
<b>2- Revenue deductible items</b>	<b>12.426.894.457</b>	<b>36.133.355.111</b>	<b>11.824.680.368</b>	<b>197.779.205.976</b>
Sales return	12.271.523.259	35.891.171.147	10.947.506.795	196.639.617.624
Sales Discount	155.371.198	242.183.964	877.173.573	1.139.588.352
Special consumption tax	-	-	-	-

	Current year		Previous year	
	Quarter 2	From 01/01/2025 to 30/06/2025	Quarter 2	From 01/01/2024 to 30/06/2024
<b>3- Net revenue from sale of goods and rendering of services</b>	<b>274.310.852.176</b>	<b>427.138.256.798</b>	<b>821.250.137.471</b>	<b>821.738.713.390</b>
Revenue from sales of goods	-	-	-	-
Revenue from sale of finished goods	45.304.830.214	71.328.437.229	37.876.488.504	57.776.669.001
Revenue from rendering of services	42.106.953.419	81.485.467.129	31.069.302.003	68.075.432.719
Revenue from sale of construction contract	34.739.168.108	65.084.812.020	492.953.274.055	509.593.071.759
Revenue from sale of real estate	151.316.341.437	207.552.422.424	258.507.513.911	184.606.421.915
Revenue from investment real estate for rent	843.558.998	1.687.117.996	843.558.998	1.687.117.996

	<b>Current year</b>		<b>Previous year</b>	
	<b>Quarter 2</b>	<b>From 01/01/2025 to 30/06/2025</b>	<b>Quarter 2</b>	<b>From 01/01/2024 to 30/06/2024</b>
	Others	-	-	-
<b>4- Cost of goods sold</b>	<b>167.425.087.906</b>	<b>291.025.572.026</b>	<b>617.684.955.850</b>	<b>668.978.856.195</b>
Cost of goods sold	-	-	-	-
Cost of finished goods	38.456.625.409	71.502.434.347	50.370.436.353	84.325.341.577
Cost of services provided	29.365.393.006	66.666.640.956	25.389.898.959	53.889.472.122
Cost of construction and installation	19.466.140.906	38.681.178.562	311.235.819.624	321.685.206.920
Cost of real estate business	79.414.649.422	112.730.759.835	229.966.521.751	207.634.277.250
Cost of investment real estate business	722.279.163	1.444.558.326	722.279.163	1.444.558.326
Others	-	-	-	-
<b>5- Financial income</b>	<b>6.731.497.547</b>	<b>38.840.805.214</b>	<b>15.521.919.788</b>	<b>27.539.057.115</b>
Interest income	6.712.123.127	13.490.200.290	14.386.166.685	26.403.304.012
Interest on bonds and bills	-	-	977.958.464	977.958.464
Gain from foreign exchange difference	-	28.696.159	155.670.000	155.670.000
Payment discounts	-	-	-	-
Reversal of financial provisions	-	25.302.534.345	-	-
Others	1.673.100	1.673.100	2.124.639	2.124.639
<b>6- Financial expenses</b>	<b>1.512.613.258</b>	<b>25.156.364.994</b>	<b>(8.088.568.814)</b>	<b>4.343.298.087</b>
Interest expenses	596.085.254	23.401.137.533	11.638.957.928	23.822.849.829
Payment Discounts	-	-	8.467.200	8.467.200
Gain from foreign exchange difference	-	-	19.795.050	19.795.050
Disposal of Financial Investments	-	158.242.095	-	-

Others	916.528.004	1.596.985.366	244.211.008	492.186.008
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	Current year		Previous year	
	Quarter 2	From 01/01/2025 to 30/06/2025	Quarter 2	From 01/01/2024 to 30/06/2024
<b>7- Other income</b>	<b>8.378.469.800</b>	<b>11.582.405.233</b>	<b>11.554.405.006</b>	<b>13.278.635.702</b>
Gain on liquidation of fixed assets	(62.456.935)	14.815.792	31.414.142	871.787.465
Fines received on contract violation	-	-	-	-
Fines received on contract violation	448.227.399	2.474.590.814	9.682.992.802	9.731.578.802
Late payment	1.366.632.745	1.990.991.379	1.622.141.505	1.807.870.377
Other income	6.626.066.591	7.102.007.248	217.856.557	867.399.058

	Current year		Previous year	
	Quarter 2	From 01/01/2025 to 30/06/2025	Quarter 2	From 01/01/2024 to 30/06/2024
<b>8- Other expenses</b>	<b>456.337.839</b>	<b>804.036.857</b>	<b>4.488.577.506</b>	<b>9.630.687.167</b>
Residual value of liquidated assets	(7.095.582)	-	576.555.332	576.555.332
Late payment penalties	7.442.507	7.442.507	-	483.692.136
Penalties expenses	154.680.523	230.954.607	381.877.389	4.681.568.678
Other expenses	301.310.391	565.639.743	3.530.144.785	3.888.871.021

## VII. OTHER INFORMATION

Related parties	Transaction content	Current year (From 01/01/2025 to 30/06/2025)	Previous year (From 01/01/2024 to 30/06/2025)
<b>1- Information about related parties:</b>			
<b>Revenue</b>		<b>40.919.592.904</b>	<b>36.390.848.462</b>
DIC Hospitality Joint Stock Company	Rendering of services	1.209.472.396	6.621.141.822
Development Investment Construction Number 1 JSC	Rendering of services	-	68.798.674
Southern Development and Investment JSC	Rendering of services	2.290.905.964	1.554.761.912
D.I.C Real Estate Joint Stock Company	Rendering of services	37.419.214.544	28.146.146.054
<b>Construction costs</b>			

DIC Hospitality Joint Stock Company	Real Estate	-	149.989.430.626
Development Investment Construction Number 1 JSC	Construction costs	54.996.251.350	35.987.689.772
Development Investment Construction Number 2 JSC	Construction costs	26.450.632.157	27.484.411.866
DIC Holdings Construction Joint Stock Company	Construction costs	244.850.430.906	449.817.889.872
Southern Development and Investment JSC	Construction costs	-	413.419.930.774
<b>Others</b>			
DIC Hospitality Joint Stock Company	Contribute charter capital	-	-
	Sell assets	-	58.666.672
Development Investment Construction Number 1 JSC	Contribute charter capital	-	-
	Sell assets	-	2.657.888.640
Brothers DIC Ceramic Joint Stock Company	Contribute charter capital	-	-
	Interest income	2.544.821.007	1.739.969.864
Southern Development and Investment JSC	Contribute charter capital	-	-
	Loan	-	82.000.000.000
	Collection of loan principal	110.064.637.167	750.000.000
	Interest income	8.770.277.784	14.821.624.522

<b>2. Outstanding balances with related parties</b>	<b>Relationship</b>	<b>Current year (From 01/01/2025 to 30/06/2025)</b>	<b>Previous year (From 01/01/2024 to 30/06/2025)</b>
<b>Short-term trade receivables</b>		<b>406.076.970.060</b>	<b>414.616.436.966</b>
DIC Hospitality Joint Stock Company	Subsidiaries	18.600.000	6.963.043.669
Southern Development and Investment JSC	Associates	399.761.923.851	401.461.923.851
D.I.C Real Estate Joint Stock Company	Associates	6.191.469.446	6.191.469.446
Vina Dai Phuoc Joint Stock Company	Related Party	104.976.763	-
<b>Return before seller</b>		<b>-</b>	<b>-</b>
<b>Loan receivables</b>		<b>313.700.000.000</b>	<b>423.881.599.516</b>
<b>Short-term loan</b>		<b>102.700.000.000</b>	<b>168.681.599.516</b>

Brothers DIC Ceramic Joint Stock Company	Subsidiaries	2.400.000.000	1.116.962.349
Southern Development and Investment JSC	Associates	100.300.000.000	167.564.637.167
<b>Long term loan</b>		<b>211.000.000.000</b>	<b>255.200.000.000</b>
Brothers DIC Ceramic Joint Stock Company	Subsidiaries	82.600.000.000	84.000.000.000
Southern Development and Investment JSC	Associates	128.400.000.000	171.200.000.000
<b>Interest receivable</b>		<b>20.806.879.613</b>	<b>9.491.780.822</b>
Brothers DIC Ceramic Joint Stock Company	Subsidiaries	2.544.821.007	-
Southern Development and Investment JSC	Associates	18.262.058.606	9.491.780.822
<b>Deposit</b>		<b>78.641.901.565</b>	<b>79.863.293.821</b>
Southern Development and Investment JSC	Associates	78.641.901.565	79.863.293.821
<b>Other short-term receivables</b>		<b>243.150.026.167</b>	<b>243.179.107.417</b>
DIC Hospitality Joint Stock Company	Subsidiaries	-	29.081.250
Dai Phuoc Thien An Company Limited	Subsidiaries	20.000.000	20.000.000
Southern Development and Investment JSC	Associates	243.130.026.167	243.130.026.167
<b>Short-term trade payables</b>		<b>129.998.880.217</b>	<b>329.708.426.405</b>
DIC Hospitality Joint Stock Company	Subsidiaries	693.813.254	2.843.494.405
Development Investment Construction Number 1 JSC	Subsidiaries	48.550.909.975	34.294.681.628
Development Investment Construction Number 2 JSC	Subsidiaries	28.163.188.066	44.010.821.552
Southern Development and Investment JSC	Associates	2.585.672.472	182.146.263
DIC Holdings Construction JSC	Associates	45.690.521.606	243.252.056.228
D.I.C Real Estate Joint Stock Company	Associates	4.314.774.844	5.125.226.329
<b>Short-term advances from customers</b>		<b>1.080.163.545.118</b>	<b>818.784.491.947</b>
Development Investment Construction Number 1 JSC	Subsidiaries	51.704.100.206	48.715.151.316
DIC Holdings Construction JSC	Associates	1.025.535.126.910	767.145.022.629
D.I.C Real Estate Joint Stock Company	Associates	2.924.318.002	2.924.318.002

<b>Other short-term payables</b>		<b>244.115.001.531</b>	<b>211.404.383.317</b>
DIC Hospitality Joint Stock Company	Subsidiaries	101.393.940.757	101.000.000.000
Development Investment Construction Number 2 JSC	Subsidiaries	32.865.680.254	3.373.000.000
DIC Holdings Construction JSC	Associates	65.219.330.520	62.395.333.317
D.I.C Real Estate Joint Stock Company	Associates	44.636.050.000	44.636.050.000

Remuneration, salaries, bonuses and other benefits of members of The Board of Management, General Director and Other managers during the year as below:

	<b>Current year (From 01/01/2025 to 30/06/2025)</b>	<b>Previous year (From 01/01/2024 to 30/06/2024)</b>
<b>Remuneration of members of the Board of Management</b>	<b>1.650.000.000</b>	<b>2.340.000.000</b>
Nguyen Thien Tuan	-	900.000.000
Nguyen Hung Cuong	900.000.000	690.000.000
Nguyen Thi Thanh Huyen	600.000.000	600.000.000
Nguyen Quang Tin	60.000.000	60.000.000
Dinh Hong Ky	90.000.000	90.000.000
<b>Remuneration of Board of Directors Secretariat</b>	<b>48.000.000</b>	<b>66.000.000</b>
Diep Thi Ngoc Lan	30.000.000	30.000.000
Tran Quang Hung	-	18.000.000
Dao Thanh Xuan	18.000.000	18.000.000
<b>General Director</b>	<b>2.618.151.061</b>	<b>2.431.414.664</b>
Salaries, bonuses and others	2.618.151.061	2.431.414.664

Ho Chi Minh, July 29<sup>th</sup>, 2025

Prepared by

Chief Accountant

General Director

**PHÓ GIÁM ĐỐC TÀI CHÍNH**  
**Lê Thành Hưng**

**Bùi Văn Sự**

**Nguyễn Quang Tín**