

**DEVELOPMENT INVESTMENT CONSTRUCTION  
JOINT STOCK COMPANY**

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

**BALANCE SHEET**

As at 30 June 2025

Unit: VND

ASSETS	Code	Note	End of period	Beginning of year
1	2	3	4	5
<b>A- CURRENT ASSETS</b> <b>(100)=(110+120+130+140+150)</b>	<b>100</b>		<b>13.992.886.971.896</b>	<b>13.563.530.667.855</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>566.776.942.430</b>	<b>746.853.302.518</b>
1. Cash	111	1.V	179.381.797.953	353.392.278.094
2. Cash equivalents	112		387.395.144.477	393.461.024.424
<b>II. Short-term investments</b>	<b>120</b>		<b>646.900.000.000</b>	<b>856.900.000.000</b>
1. Held-for-trading securities	121			
2. Provision for diminution in value of held-for-trading securities	122			
3. Held-to-maturity investments	123	2.V	646.900.000.000	856.900.000.000
<b>III. Short-term accounts receivables</b>	<b>130</b>		<b>5.503.395.064.020</b>	<b>5.694.657.217.812</b>
1. Short-term trade receivables	131	3.V	944.632.580.814	1.033.275.651.326
2. Short-term advances to suppliers	132	4.V	9.387.223.815	10.370.632.925
3. Short-term loan receivables	135	5.V	102.700.000.000	168.681.599.516
4. Other short-term receivables	136	6.V	4.446.806.728.947	4.482.460.803.601
5. Provision for doubtful short-term receivables	137		(131.469.556)	(131.469.556)
<b>IV. Inventories</b>	<b>140</b>		<b>7.064.942.312.975</b>	<b>6.072.894.379.906</b>
1. Inventories	141	7.V	7.064.942.312.975	6.072.894.379.906
2. Provision for obsolete inventories	149			
<b>V. Other current assets</b>	<b>150</b>		<b>210.872.652.471</b>	<b>192.225.767.619</b>
1. Short-term prepaid expenses	151	8.V	179.836.714.209	166.961.832.844
2. VAT deductibles	152		565.608.729	565.608.729
3. Tax and other receivables from the State	153		30.470.329.533	24.698.326.046
4. Other current assets	155			

**BALANCE SHEET (continued)**

As at 30 June 2025

Unit: VND

<b>B- NON- CURRENT ASSETS</b> <b>(200=210+220+240+250+260)</b>	<b>200</b>		<b>3.775.471.543.293</b>	<b>3.784.855.168.820</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>290.999.999.999</b>	<b>335.199.999.999</b>
1. Long-term trade receivables	211			
2. Long term loan receivables	215	5.V	211.000.000.000	255.200.000.000
3. Other long-term receivables	216		79.999.999.999	79.999.999.999
4. Provision for doubtful long-term receivables				
<b>II. Fixed assets</b>	<b>220</b>		<b>136.839.742.621</b>	<b>141.779.330.751</b>
1. Tangible fixed assets	221	9.V	132.352.457.540	137.213.324.680
- Cost	222		188.349.834.467	188.039.504.467
- Accumulated depreciation	223		(55.997.376.927)	(50.826.179.787)
2. Intangible fixed assets	227	10.V	4.487.285.081	4.566.006.071
- Cost	228		4.939.407.600	4.939.407.600
- Accumulated depreciation	229		(452.122.519)	(373.401.529)
<b>III. Investment properties</b>	<b>230</b>	11.V	<b>96.544.648.358</b>	<b>97.989.206.684</b>
- Cost	231		144.455.832.878	144.455.832.878
- Accumulated depreciation	232		(47.911.184.520)	(46.466.626.194)
<b>IV. Long-term asset in progress</b>	<b>240</b>		<b>-</b>	<b>-</b>
1. Long-term work in progress	241			
2. Construction in progress	242	12.V		
<b>V. Long-term investments</b>	<b>250</b>	13.V	<b>3.251.087.152.315</b>	<b>3.209.886.631.386</b>
1. Investments in subsidiaries	251		3.051.307.053.422	3.051.307.053.422
2. Investments in associates	252		497.331.545.145	447.522.688.500
3. Investments in other entities	253		1.769.594.112	1.769.594.112
4. Provision for long-term investments	254		(329.321.040.364)	(320.712.704.648)
5. Held-to-maturity investments	255		30.000.000.000	30.000.000.000
<b>VI. Other long-term assets</b>	<b>260</b>		<b>-</b>	<b>-</b>
1. Long-term prepaid expenses	261	8.V		
2. Deferred tax assets	262			
3. Other long-term assets	268			
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>		<b>17.768.358.515.189</b>	<b>17.348.385.836.675</b>

**BALANCE SHEET (continued)**

As at 30 June 2025

Unit: VND

RESOURCE				
<b>C- LIABILITIES (300=310+320)</b>	<b>300</b>		<b>9.869.514.108.651</b>	<b>9.489.741.186.720</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>7.777.374.833.552</b>	<b>7.595.187.688.031</b>
1. Short-term trade payables	311	14.V	269.511.126.415	448.300.511.037
2. Short-term advances from customers	312	15.V	3.033.600.019.228	2.456.652.493.818
3. Statutory obligations	313	16.V	63.013.120.766	91.477.907.259
4. Payables to employees	314		5.560.889.086	16.268.893.716
5. Short-term accrued expenses	315	17.V	296.111.581.243	321.814.317.488
6. Short-term unearned revenues	318	18.V	3.410.599.636	3.410.599.636
7. Other short-term payables	319	19.V	3.513.228.061.970	2.931.825.483.579
8. Short-term loan and finance lease	320	20.V	544.873.152.909	1.276.577.657.669
9. Reward and welfare funds	322		48.066.282.299	48.859.823.829
<b>II. Long-term liabilities</b>	<b>330</b>		<b>2.092.139.275.099</b>	<b>1.894.553.498.689</b>
1. Long-term unearned revenues	336	18.V	109.381.453.392	111.068.571.388
2. Other long-term payables	337	16.V	19.596.218.672	19.596.218.672
3. Long-term loan and finance lease	338	20.V	1.963.161.603.035	1.763.888.708.629
4. Deferred tax liabilities	341			
<b>D- OWNERS' EQUITY (400=410+420)</b>	<b>400</b>		<b>7.898.844.406.538</b>	<b>7.858.644.649.955</b>
<b>I. Owners' equity</b>	<b>410</b>		<b>7.898.844.406.538</b>	<b>7.858.644.649.955</b>
1. Owners' contributed capital	411	21.V	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. Investment and development fund	418	21.V	82.002.783.070	82.002.783.070
4. Retained earnings	421	21.V	306.192.175.047	631.784.378.464
- Retained earnings accumulated to the	421a		252.754.981.946	367.035.648.102
prior year-end	421b		53.437.193.101	264.748.730.362
<b>TOTAL RESOURCES (430=+300+400)</b>	<b>440</b>		<b>17.768.358.515.189</b>	<b>17.348.385.836.675</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



**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
1. Revenue from sale of goods and rendering of services	1	VI.1	175.479.532.160	257.495.654.219	695.489.996.232	812.521.416.014
2. Deductible items	3	VI.2	12.271.523.259	35.891.171.147	10.947.506.795	196.639.617.624
3. Net revenue from sale of goods and rendering of services (10=01-03)	10	VI.3	163.208.008.901	221.604.483.072	684.542.489.437	615.881.798.390
4. Cost of goods sold	11	VI.4	80.580.581.890	115.143.343.684	479.570.253.322	458.690.312.521
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		82.627.427.011	106.461.139.388	204.972.236.115	157.191.485.869
6. Financial income	21	VI.5	8.041.492.476	50.659.214.803	14.190.268.970	24.334.774.105
7. Financial expenses	22	VI.6	464.455.047	20.578.697.824	(11.860.246.355)	(5.556.282.868)
- In which: Interest expense	23		6.239.804.080	11.812.120.013	5.371.635.863	11.570.381.053
8. Selling expenses	24		18.761.706.749	22.121.617.136	8.424.546.544	16.895.609.743
9. Administrative expenses	25		35.228.658.628	64.066.439.722	30.630.865.195	70.986.431.214
10. Net profit from operating activities {30=20+(21-22)-(24+25)}	30		36.214.099.063	50.353.599.509	191.967.339.701	99.200.501.885
11. Other income	31	VI.7	6.896.907.589	9.577.883.903	11.463.260.247	12.311.203.249
12. Other expenses	32	VI.8	336.221.058	484.572.133	3.815.231.819	8.751.122.034
13. Other profit (40=31-32)	40		6.560.686.531	9.093.311.770	7.648.028.428	3.560.081.215
14. Accounting profit before tax (50=30+40)	50		42.774.785.594	59.446.911.279	199.615.368.129	102.760.583.100
15. Current corporate income tax expenses	51		1.254.395.292	6.009.718.178	24.592.255.944	24.592.255.944
16. Deferred corporate income tax expenses	52					
17. Profit after tax (60=50-51)	60		41.520.390.302	53.437.193.101	175.023.112.185	78.168.327.156

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

Prepared by

Chief Accountant

General Director

PHÓ GIÁM ĐỐC TÀI CHÍNH  
Lê Thành Hưng

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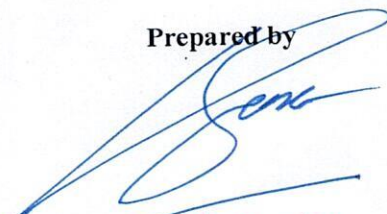
**CASH FLOWS STATEMENT**  
Quarter 2 Year 2025

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	01		960.834.001.714	379.706.890.845
2. Cash payments to goods suppliers and service providers	02		(730.592.706.305)	(1.345.944.130.039)
3. Cash payments to employees	03		(43.155.361.507)	(40.607.927.842)
4. Cash payments of loan interests	04		(121.171.598.819)	(152.621.467.338)
5. Corporate income tax paid	05		(42.061.285.769)	(63.365.375.921)
6. Other cash receipts from business activities	06		218.862.787.183	227.196.717.120
7. Other cash payments to production and business activities	07		(205.219.731.937)	(197.342.654.579)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>37.496.104.560</b>	<b>(1.192.977.947.754)</b>
<b>II. Cash flow from investing activities</b>				
1. Purchase and construction of fixed assets	21		(176.000.000)	(5.097.393.817)
2. Proceeds from disposals of fixed assets	22		639.348.675	1.571.426.400
3. Loans to other entities and payments for purchase of debt instruments of other entities	23			(1.180.943.152.415)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		321.181.599.516	750.000.000
5. Payments for investments in other entities	25		(103.627.370.000)	(828.174.531.767)
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		25.402.802.920	5.081.999.492
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>322.541.428.811</b>	<b>(688.657.891.597)</b>
<b>III. Cash flows from financing activities</b>				
1. Capital contribution and issuance of shares	31			
2. Capital redemption	32			
3. Drawdown of borrowings	33		563.236.067.871	1.562.950.839.749
4. Repayment of borrowings	34		(1.103.349.961.330)	(304.887.533.000)
5. Payment of principal of finance lease liabilities	35			
6. Dividend paid	36			(1.187.025)
<b>Net cash flows from financing activities</b>	<b>40</b>		<b>(540.113.893.459)</b>	<b>1.258.062.119.724</b>
Net cash flows within the period (20+30+40)	50		(180.076.360.088)	(623.573.719.627)
Cash and cash equivalents at the beginning of period	60		746.853.302.518	2.199.766.875.022
Impact of exchange rate fluctuation	61		-	
<b>Cash and cash equivalents at the end of period</b>	<b>70</b>		<b>566.776.942.430</b>	<b>1.576.193.155.395</b>

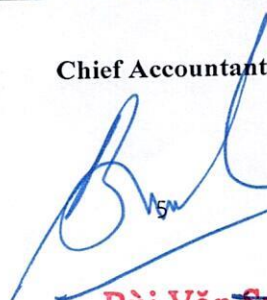
Ho Chi Minh, July 29<sup>th</sup>, 2025

Prepared by



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

Chief Accountant



**Bùi Văn Sự**

General Director



**Nguyễn Quang Tín**

## NOTES TO THE FINANCIAL STATEMENTS

*Quarter 2 Year 2025*

### 1. 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 27rd change on June 27, 2025 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, labor trade 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 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	51.68%

	urban areas, industrial zones, export processing zones, high-tech zones, new economic zones; Repair of motorbikes, construction equipment and means of transport.	
DIC Hospitality 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	Production and trading of construction materials; construction of housing, traffic and irrigation works; real estate business; warehouse leasing.	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.	99.99%
Brothers DIC Ceramic Joint Stock Company	Production of ceramic products, wholesale materials, and mineral exploitation	49.00%
Vung Tau Sports Tourism Development Investment JSC (Indirect ownership)	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	65.08%

**b- List of associates companies**

<b>Company name</b>	<b>Principal activities</b>	<b>Ownership</b>
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 processing zones, high-tech zones, new economic zones.	28.39%
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**

<b>Name</b>	<b>Ratio</b>
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:** The DIC Group's accounting period for the year 2025 commences on January 1, 2025 and ends on December 31, 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 DIC Group is applying Vietnamese Accounting System promulgated together with Circular No. 200/2014/TT/BTC dated 22/12/2014 issued by the Ministry of Finance.

**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 Voucher-Based Journal Entry Accounting System.

**IV- ACCOUNTING POLICIES:**

**1. Recognition principles for cash and cash equivalents**

Foreign currency transactions arising from economic activities are translated into Vietnamese Dong using the exchange rate at the transaction date. At year-end, foreign currency-denominated items are retranslated using the buying exchange rate of the bank where the Corporation holds its account, as announced on the closing date of the accounting period.

The actual foreign exchange differences arising during the year and those resulting from the revaluation of year-end balances of monetary items are recorded in financial income or financial expenses in the financial year.

Cash equivalents are short-term investments with original maturities of no more than three months from the acquisition date, which are readily convertible into known amounts of cash and subject to insignificant risk of changes in value at the reporting date.

**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. Prepaid expenses are allocated partly into operating expenses on a straight-line basis.

**8. Principal of payables**

Liabilities are tracked in detail, including the amounts payable and amounts already settled for each creditor.

Liabilities are classified into short-term and long-term based on their respective payment terms.

Payables denominated in gold, silver, precious metals, and gemstones are recorded in detail by creditor, including both quantity and value based on the prescribed valuation.

At the end of the accounting period, the balances of foreign currency-denominated payables are revalued using the prescribed exchange rate.

For creditors with frequent transactions, regular purchases, or large outstanding balances, the accounting departments are responsible for reviewing and reconciling the liabilities incurred with each creditor, and periodically confirming such balances in writing.

**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.

The completed portion of service provision is determined based on the work completion assessment method.

*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, distributed profits 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 BALANCE SHEET**

*(All amounts are presented in Vietnamese Dong, unless otherwise indicated in another currency)*

	<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
<b>1- Cash and cash equivalents</b>		
- Cash on hand	1.003.948.164	1.724.608.651
- Cash in bank	178.377.849.789	351.667.669.443
VND	178.365.907.900	351.655.563.997
USD	11.941.889	12.105.446
- 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>Orient Commercial Joint Stock Bank - Vung Tau Branch</i>	<i>40.000.000.000</i>	<i>14.334.333.551</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>
<b>Total</b>	<b>566.776.942.430</b>	<b>746.853.302.518</b>
<b>2- Financial investments</b>		
- Held-for-trading securities		
- Investments held to maturity	646.900.000.000	856.900.000.000
<i>Joint Stock Commercial Bank for Investment and Development of     Vietnam</i>	<i>26.900.000.000</i>	<i>136.900.000.000</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>
- Bonds		
- Investment in other entities		
<b>Total</b>	<b>646.900.000.000</b>	<b>856.900.000.000</b>
<b>3- Trade receivables</b>		
a- Short-term trade receivables	944.632.580.814	1.033.275.651.326
- Receivables from project customer groups	464.397.031.954	551.201.775.855
<i>Nam Vinh Yen New Urban Area Project</i>	<i>204.844.451.275</i>	<i>268.357.901.964</i>

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<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	480.235.548.860	482.073.875.471
<i>Southern Development and Investment Joint Stock Company</i>	399.761.923.851	401.461.923.851
<i>Others</i>	80.473.625.009	80.611.951.620
<u>In which:</u> Receivable from short-term related parties	406.629.722.062	414.616.436.966
<i>DIC Hospitality Joint Stock Company</i>	18.600.000	6.963.043.669
<i>Development Investment Construction Number 1 JSC</i>	657.728.765	-
<i>Southern Development and Investment Joint Stock Company</i>	399.761.923.851	401.461.923.851
<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>944.632.580.814</b>	<b>1.033.275.651.326</b>
<b>4- Advances to suppliers</b>	<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
Related parties	-	-
Other suppliers	9.387.223.815	10.370.632.925
<i>LMP Investment and Trading Joint Stock Company</i>	3.101.882.479	3.847.638.707
<i>Others</i>	6.285.341.336	6.522.994.218

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<b>Total</b>	<b>9.387.223.815</b>	<b>10.370.632.925</b>
	<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
<b>5- Loan receivables</b>	<b>102.700.000.000</b>	<b>168.681.599.516</b>
<b>a) Short-term loan receivables</b>		
Brothers DIC Ceramic Joint Stock Company	2.400.000.000	1.116.962.349
Southern Development and Investment Joint Stock Company	100.300.000.000	167.564.637.167
<b>b) Long-term loan receivables</b>	<b>211.000.000.000</b>	<b>255.200.000.000</b>
Brothers DIC Ceramic Joint Stock Company	82.600.000.000	84.000.000.000
Southern Development and Investment Joint Stock Company	128.400.000.000	171.200.000.000
<b>Total</b>	<b>313.700.000.000</b>	<b>423.881.599.516</b>
<b>6- Other receivables</b>	<b>4.446.806.728.947</b>	<b>4.482.460.803.601</b>
<b>a) Short-term</b>		
Advances to staff	20.844.159.272	21.518.649.693
Deposit	453.928.347.693	454.539.043.821
Other receivables	3.972.034.221.982	4.006.403.110.087
Interest receivable from bank deposits	23.297.492.765	11.534.952.603
Others	3.948.736.729.217	3.994.868.157.484
<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>	255.645.937.679	261.936.035.298
In which: Receivable from related parties	332.505.100.810	332.534.182.060
<i>Dai Phuoc Thien An Company Limited</i>	20.000.000	20.000.000

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<i>DIC Hospitality Joint Stock Company</i>	-	29.081.250
<i>Brothers DIC Ceramic Joint Stock Company</i>	2.544.821.007	
<i>Southern Development and Investment Joint Stock Company</i>	340.033.986.338	332.485.100.810
<b>b) Long-term</b>	<b>79.999.999.999</b>	<b>79.999.999.999</b>
- Receivables from joint venture capital contributions		
<i>A.T.A Construction Investment Joint Stock Company</i>	79.999.999.999	79.999.999.999
- Deposit	-	-
- Others	-	-
<b>Total</b>	<b>4.526.806.728.946</b>	<b>4.562.460.803.600</b>
	-	-
<b>7- Inventories</b>	<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
Raw materials	2.423.231.577	2.423.231.577
Tools and equipment	-	-
Properties in progress	7.000.609.027.116	5.989.794.837.077
<i>In which:</i>		
<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>	249.591.463.066	250.780.835.922
<i>Northern Vung Tau New Urban Area Project</i>	259.387.529.520	242.655.411.101
<i>Apartment A2-1 Project, Chi Linh Center Area, Vung Tau</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>	61.685.906.216	61.613.639.089
Finished real estate	60.932.366.302	79.874.080.522
Merchandise	977.687.980	802.230.730
Consignment goods	-	-
<b>Total of inventories cost</b>	<b>7.064.942.312.975</b>	<b>6.072.894.379.906</b>

- Provision for obsolete inventories		
- Net realizable value of inventories	<u>7.064.942.312.975</u>	<u>6.072.894.379.906</u>
<b>8- Prepaid expenses</b>	<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
<b>a) Short-term</b>	<b>179.836.714.209</b>	<b>166.961.832.844</b>
Tools and supplies	1.279.579.773	3.839.826.794
Brokerage expenses of projects are allocated according to real estate revenue	178.557.134.436	163.122.006.050
<b>b) Long-term</b>	-	-
Tools and supplies	-	-
Others	-	-
<b>Total</b>	<u><b>179.836.714.209</b></u>	<u><b>166.961.832.844</b></u>

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9- Increase, decrease in tangible fixed assets:

Item	Buildings, structures	Machinery and equipment	Means of transport	Management. Equipment	Others	Unit: VND	
						Total	Total
Original cost							
Opening balance	120.823.677.440	11.100.421.213	38.031.889.543	17.078.118.089	1.005.398.182	188.039.504.467	188.039.504.467
Increase	-	-	-	310.330.000	-	310.330.000	310.330.000
- Purchases	-	-	-	310.330.000	-	310.330.000	310.330.000
- Construction Investment completed	-	-	-	-	-	-	-
- Other increase	-	-	-	-	-	-	-
Decrease	-	-	-	-	-	-	-
- Liquidating, disposing	-	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-	-
Closing balance	120.823.677.440	11.100.421.213	38.031.889.543	17.388.448.089	1.005.398.182	188.349.834.467	188.349.834.467
Accumulated depreciation							
Opening balance	17.766.441.195	6.105.258.925	19.463.371.003	7.100.603.061	390.505.603	50.826.179.787	50.826.179.787
Increase	1.841.774.772	369.424.909	1.875.575.154	1.012.375.715	72.046.590	5.171.197.140	5.171.197.140
- Depreciation	1.841.774.772	369.424.909	1.875.575.154	1.012.375.715	72.046.590	5.171.197.140	5.171.197.140
- Other increase	-	-	-	-	-	-	-
Decrease	-	-	-	-	-	-	-
- Liquidating, disposing	-	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-	-
Closing balance	19.608.215.967	6.474.683.834	21.338.946.157	8.112.978.776	462.552.193	55.997.376.927	55.997.376.927
Net book value							
Opening	103.057.236.245	4.995.162.288	18.568.518.540	9.977.515.028	614.892.579	137.213.324.680	137.213.324.680
Closing	101.215.461.473	4.625.737.379	16.692.943.386	9.275.469.313	542.845.989	132.352.457.540	132.352.457.540

**10- Increase and decrease in intangible fixed assets:**

	<i>Unit: VND</i>		
	Land use rights	Computer software	Total
<b>Original cost</b>			
<b>Opening balance</b>	3.689.239.600	1.250.168.000	4.939.407.600
- Purchases			
- Internally generated			
- Increase due to business consolidation			
- Other increases			
- Liquidating, disposing			
<b>Closing balance</b>	3.689.239.600	1.250.168.000	4.939.407.600
<b>Accumulated depreciation</b>			
<b>Opening balance</b>	279.228.092	94.173.437	373.401.529
- Depreciation	8.212.590	70.508.400	78.720.990
- Liquidating, disposing			
- Other decrease			
<b>Closing balance</b>	287.440.682	164.681.837	452.122.519
<b>Net book value</b>			
<b>Opening</b>	3.410.011.508	1.155.994.563	4.566.006.071
<b>Closing</b>	3.401.798.918	1.085.486.163	4.487.285.081

**11. Increase and decrease in investment properties**

	<i>Unit: VND</i>		
	Land use rights	Other	Total
<b>Original cost</b>			
Opening balance	144.455.832.878	-	144.455.832.878
Increase	-	-	-
- Purchases			
- Newly constructed			
- Other increases			
Decrease	-	-	-
- Liquidating, disposing			
- Other decrease			

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<b>Closing balance</b>	<b>144.455.832.878</b>	-	<b>144.455.832.878</b>
<b>Accumulated depreciation</b>			
<b>Opening balance</b>	<b>46.466.626.194</b>	-	<b>46.466.626.194</b>
Increase	1.444.558.326	-	1.444.558.326
<i>Depreciation</i>	<i>1.444.558.326</i>		<i>1.444.558.326</i>
<i>Other increases</i>			-
Decrease	-	-	-
- <i>Liquidating, disposing</i>			-
- <i>Other decrease</i>			-
<b>Closing balance</b>	<b>47.911.184.520</b>	-	<b>47.911.184.520</b>
<b>Net book value</b>			
<b>Opening</b>	<b>97.989.206.684</b>		<b>97.989.206.684</b>
<b>Closing</b>	<b>96.544.648.358</b>		<b>96.544.648.358</b>

The original cost of fixed assets that have been fully depreciated but are still in use at the end of the year

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12- Long-term financial investments	30/06/2025				01/01/2025			
	Number of shares	Ratio	Cost	Provision	Fair value	Cost	Provision	Fair value
<b>12.1- Investments in subsidiaries</b>			<b>3.051.307.053.422</b>	<b>(103.921.040.364)</b>	<b>2.947.386.013.058</b>	<b>3.051.307.053.422</b>	<b>(95.312.704.648)</b>	<b>2.955.994.348.774</b>
Dai Phuoc Thien An Company Limited	-	99,96%	1.133.538.347.100	-	1.133.538.347.100	1.133.538.347.100	-	1.133.538.347.100
DIC Hospitality Joint Stock Company	94.449.822	81,29%	944.498.221.388	(54.624.648.591)	889.873.572.797	944.498.221.388	(46.805.359.931)	897.692.861.457
Dai Phuoc Thien Minh Company Limited	-	99,99%	759.000.000.000	-	759.000.000.000	759.000.000.000	-	759.000.000.000
DIC Vision Development Investment Joint Stock	5.920.000	98,67%	59.200.000.000	(7.885.603.413)	51.314.396.587	59.200.000.000	(6.618.243.129)	52.581.756.871
Development Investment Construction Number 1 JSC	2.327.625	51,68%	14.726.900.000	-	14.726.900.000	14.726.900.000	-	14.726.900.000
Development Investment Construction Number 2 JSC	5.668.477	50,14%	48.932.796.574	-	48.932.796.574	48.932.796.574	-	48.932.796.574
DIC Urban and Industrial zone Development Company Limited	-	100,00%	50.000.000.000	-	50.000.000.000	50.000.000.000	(478.313.228)	49.521.686.772
Brothers DIC Ceramic Joint Stock Company	8.820.000	49,00%	41.410.788.360	(41.410.788.360)	-	41.410.788.360	(41.410.788.360)	-
<b>12.2- Investments in associates</b>			<b>497.331.545.145</b>	<b>(225.400.000.000)</b>	<b>271.931.545.145</b>	<b>447.522.688.500</b>	<b>(225.400.000.000)</b>	<b>222.122.688.500</b>
Southern Development and Investment Joint Stock Company	22.540.000	43,35%	225.400.000.000	(225.400.000.000)	-	225.400.000.000	(225.400.000.000)	-
DIC Holdings Construction Joint Stock Company	27.047.032	28,39%	221.411.041.145	-	221.411.041.145	171.602.184.500	-	171.602.184.500
D.I.C Real Estate Joint Stock Company	5.652.504	42,68%	19.938.000.000	-	19.938.000.000	19.938.000.000	-	19.938.000.000
Development Investment Construction - Concrete JSC	2.708.987	36,00%	30.582.504.000	-	30.582.504.000	30.582.504.000	-	30.582.504.000
<b>12.3 - Investments in other entities</b>			<b>31.769.594.112</b>	-	<b>31.769.594.112</b>	<b>31.769.594.112</b>	-	<b>31.769.594.112</b>

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<b>+ Share</b>				<b>1.769.594.112</b>	<b>-</b>	<b>1.769.594.112</b>	<b>1.769.594.112</b>	<b>-</b>	<b>1.769.594.112</b>
Vina Dai Phuoc Corporation	1.610	0,10%	1.610.000.000	1.610.000.000		1.610.000.000	1.610.000.000		1.610.000.000
Development Investment Construction Hoi An JSC	17.250	0,25%	159.594.112	159.594.112		159.594.112	159.594.112		159.594.112
<b>+ Bonds</b>			<b>30.000.000.000</b>	<b>30.000.000.000</b>	<b>-</b>	<b>30.000.000.000</b>	<b>30.000.000.000</b>	<b>-</b>	<b>30.000.000.000</b>
Vietnam Bank for Agriculture and Rural Development, Dong Nai Branch			5.000.000.000	5.000.000.000	-	5.000.000.000	5.000.000.000		5.000.000.000
Vietnam Joint Stock Commercial Bank for Industry and Trade, Binh Xuyen Branch			25.000.000.000	25.000.000.000	-	25.000.000.000	25.000.000.000		25.000.000.000
<b>Total</b>			<b>3.580.408.192.679</b>	<b>3.251.087.152.315</b>	<b>(329.321.040.364)</b>	<b>3.530.599.336.034</b>	<b>(320.712.704.648)</b>		<b>3.209.886.631.386</b>

	<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
<b>13- Trade payables</b>		
<b>a) Short-term trade payables</b>	<b>269.511.126.415</b>	<b>448.300.511.037</b>
- Subjects accounting for more than 10% of total payable	88.110.954.233	90.912.649.542
<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 JSC</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 JSC</i>	8.481.920.293	7.844.465.879
<i>Hai Phong Company Limited</i>	1.732.447.899	1.274.932.037
<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>Hai Pha Vietnam Company Limited</i>	26.384.353.582	18.487.358.211
- Trade payables to related parties	151.471.058.098	329.708.426.405
<i>DIC Hospitality Joint Stock Company</i>	693.803.254	2.843.494.405
<i>Development Investment Construction Number 1 JSC</i>	48.550.909.975	34.294.681.628
<i>Development Investment Construction Number 2 JSC</i>	28.163.188.066	44.010.821.552
<i>Southern Development and Investment JSC</i>	2.585.672.472	182.146.263
<i>DIC Holdings Construction Joint Stock Company</i>	45.690.521.606	243.252.056.228
<i>D.I.C Real Estate Joint Stock Company</i>	25.786.962.725	5.125.226.329
- Other trade payables	29.929.114.084	27.679.435.090
<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		
<b>c) Unpaid Overdue debt</b>		
<b>Total</b>	<b>269.511.126.415</b>	<b>448.300.511.037</b>

<b>14- Advances from customers</b>	<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
<b>a) Short-term</b>	<b>3.033.600.019.228</b>	<b>2.456.652.493.818</b>
- Project Buyers Pay in Advance	3.006.913.642.156	2.429.876.427.778
<i>Nam Vinh Yen New Urban Area Project</i>	<i>1.357.877.499.089</i>	<i>1.273.246.165.450</i>
<i>Chi Linh Urban Area Project</i>	<i>60.250.087.689</i>	<i>57.792.277.689</i>
<i>Dai Phuoc Urban Area Project</i>	<i>45.393.714.428</i>	<i>49.315.242.992</i>
<i>Vi Thanh Commercial Residential Area Project</i>	<i>206.928.069.728</i>	<i>129.288.849.766</i>
<i>Hiep Phuoc Urban Area Project</i>	<i>24.563.658.967</i>	<i>31.334.403.113</i>
<i>DIC Phoenix Luxury Apartment Project</i>	<i>314.021.891</i>	<i>1.822.163.618</i>
<i>Vung Tau Gateway Apartment Project</i>	<i>7.407.651.352</i>	<i>7.407.651.352</i>
<i>Cap Saint Jacques Complex Project</i>	<i>14.460.953.424</i>	<i>35.299.528.472</i>
<i>Apartment A2-1 Project, Chi Linh Center Area</i>	<i>1.288.738.350.599</i>	<i>843.390.510.337</i>
<i>Other projects</i>	<i>979.634.989</i>	<i>979.634.989</i>
- Others	26.686.377.072	26.776.066.040
<i>In which: Related parties</i>	<i>1.080.163.545.118</i>	<i>818.784.491.947</i>
<i>Development Investment Construction Number 1 JSC</i>	<i>51.704.100.206</i>	<i>48.715.151.316</i>
<i>DIC Holdings Construction Joint Stock Company</i>	<i>1.025.535.126.910</i>	<i>767.145.022.629</i>
<i>D.I.C Real Estate Joint Stock Company</i>	<i>2.924.318.002</i>	<i>2.924.318.002</i>
<b>b) Long-term</b>	<b>-</b>	<b>-</b>
- Related parties	-	-
- Others	-	-
<b>Total</b>	<b>3.033.600.019.228</b>	<b>2.456.652.493.818</b>

<b>15- Tax and statutory obligations</b>	<b>Beginning of year</b>	<b>Payable</b>	<b>Paid</b>	<b>End of period</b>
<b>a) Payables</b>				
- Value added tax	17.384.640.254	31.087.785.072	18.703.797.547	29.768.627.779
- Corporate income tax	39.829.032.204	6.009.718.178	38.846.603.125	6.992.147.257
- Personal income tax	212.966.343	4.198.060.897	4.126.730.737	284.296.503
- 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

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- Non-agricultural land use fee	-	354.284.490	354.284.490	-
- License tax	2.937.228.355	7.943.755.694	5.386.434.851	5.494.549.198
<b>Total</b>	<b>91.477.907.259</b>	<b>45.891.005.125</b>	<b>74.355.791.618</b>	<b>63.013.120.766</b>
b) Receivables				
- Value added tax	-	-	-	-
- Corporate income tax	24.589.719.510	-	5.772.003.487	30.361.722.997
- Personal income tax	-	-	-	-
- Resource tax	-	-	-	-
- Non-agricultural land use fee	108.606.536	-	-	108.606.536
<b>Total</b>	<b>24.698.326.046</b>	<b>-</b>	<b>5.772.003.487</b>	<b>30.470.329.533</b>

<b>16- Accrued expenses</b>		<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
<b>a) Short-term</b>		<b>296.111.581.243</b>	<b>321.814.317.488</b>
Interests expenses		33.565.122.170	32.589.936.067
Selling expenses		65.603.305	65.603.305
Cost of projects		262.389.946.676	289.067.869.024
Other expenses		90.909.092	90.909.092
<b>b) Long-term</b>		<b>-</b>	<b>-</b>
Interests expenses		-	-
Other expenses		-	-
<b>Total</b>		<b>296.111.581.243</b>	<b>321.814.317.488</b>

<b>17- Unearned revenues</b>		<b>End of period (30/06/2025)</b>	<b>Beginning of year (01/01/2025)</b>
<b>a) Short-term</b>			
Revenue advanced from leasing Dai Phuoc golf course		3.374.235.992	3.374.235.992
Others		36.363.644	36.363.644
<b>Total</b>		<b>3.410.599.636</b>	<b>3.410.599.636</b>
<b>b) Long-term</b>			
Revenue advanced from leasing Dai Phuoc golf course		109.381.453.392	111.068.571.388
<b>Total</b>		<b>109.381.453.392</b>	<b>111.068.571.388</b>
<b>c) The possibility of not being able to perform the contract with the customer</b>			
<b>Total</b>			

	End of period (30/06/2025)	Beginning of year (01/01/2025)
<b>18- Other payables</b>		
<b>a) Short-term</b>	<b>3.513.228.061.970</b>	<b>2.931.825.483.579</b>
- Trade union payable	236.213.320	233.776.111
- Social insurance payable	522.711.386	944.508
- Health insurance	83.008.300	-
- Unemployment insurance	29.501.228	-
- Deposits	290.324.944.800	290.324.944.800
- Dividend payables	1.026.563.802	1.026.563.802
- Other payables	3.221.005.119.134	2.640.239.254.358
+ 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
+ Ha Nam Sun Joint Stock Company	563.271.390.371	-
+ Other payables	105.555.291.878	85.924.818.030
In which: Payables to related parties	244.115.001.531	213.797.839.976
<i>DIC Hospitality Joint Stock Company</i>	<i>101.393.940.757</i>	<i>101.000.000.000</i>
<i>Development Investment Construction Number 2 JSC</i>	<i>32.865.680.254</i>	<i>3.373.000.000</i>
<i>DIC Holdings Construction Joint Stock Company</i>	<i>65.219.330.520</i>	<i>64.788.789.976</i>
<i>D.I.C Real Estate Joint Stock Company</i>	<i>44.636.050.000</i>	<i>44.636.050.000</i>
<b>b) Long-term</b>	<b>19.596.218.672</b>	<b>19.596.218.672</b>
- Deposit	-	-
- Capital contribution from Business Cooperation contracts	19.596.218.672	19.596.218.672
- Other payables	-	-

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	Beginning of period	During the period		End of period
	01/01/2025			30/06/2025
<b>19- Loan and finance lease</b>	<b>Cost</b>	<b>Increase</b>	<b>Decrease</b>	<b>Cost</b>
<b>a) Short-term</b>	<b>1.276.577.657.669</b>	<b>305.678.306.892</b>	<b>1.037.382.811.652</b>	<b>544.873.152.909</b>
<b>Short-term loan</b>	<b>358.726.983.381</b>	<b>163.636.244.654</b>	<b>327.866.198.581</b>	<b>194.497.029.454</b>
<i>Bank for Investment and Development of Vietnam JSC - Ba Ria - Vung Tau Branch</i>	<i>258.726.983.381</i>	<i>43.155.361.507</i>	<i>226.504.132.883</i>	<i>75.378.212.005</i>
<i>Vietnam Bank for Agriculture and Rural Development – Dong Nai Branch</i>	<i>100.000.000.000</i>	<i>90.000.000.000</i>	<i>100.000.000.000</i>	<i>90.000.000.000</i>
<i>SSI Securities Corporation</i>	<i>-</i>	<i>30.480.883.147</i>	<i>1.362.065.698</i>	<i>29.118.817.449</i>
<b>Current portion of long-term loans</b>	<b>917.850.674.288</b>	<b>142.042.062.238</b>	<b>709.516.613.071</b>	<b>350.376.123.455</b>
<i>Bank for Investment and Development of Vietnam JSC - Ba Ria - Vung Tau Branch</i>	<i>623.582.070.288</i>	<i>42.542.062.238</i>	<i>425.248.009.071</i>	<i>240.876.123.455</i>
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade – Binh Xuyen Branch</i>	<i>20.000.000.000</i>	<i>12.000.000.000</i>	<i>10.000.000.000</i>	<i>22.000.000.000</i>
<i>Saigon Thuong Tin Commercial Joint Stock Bank – Ba Ria - Vung Tau Branch</i>	<i>274.268.604.000</i>	<i>87.500.000.000</i>	<i>274.268.604.000</i>	<i>87.500.000.000</i>
<b>b) Long-term loan</b>	<b>1.763.888.708.629</b>	<b>387.240.048.046</b>	<b>187.967.153.640</b>	<b>1.963.161.603.035</b>
<i>Bank for Investment and Development of Vietnam JSC - Ba Ria - Vung Tau Branch</i>	<i>66.788.910.549</i>	<i>27.057.760.979</i>	<i>27.400.000.000</i>	<i>66.446.671.528</i>
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade – Binh Xuyen Branch</i>	<i>76.000.000.000</i>	<i>-</i>	<i>12.000.000.000</i>	<i>64.000.000.000</i>
<i>Saigon Thuong Tin Commercial Joint Stock Bank – Ba Ria - Vung Tau Branch</i>	<i>58.567.149.678</i>	<i>350.000.003.962</i>	<i>146.067.153.640</i>	<i>262.500.000.000</i>
<i>Bonds of Ho Chi Minh City Development Commercial Joint Stock Bank 2023, 2024</i>	<i>1.562.532.648.402</i>	<i>10.182.283.105</i>	<i>2.500.000.000</i>	<i>1.570.214.931.507</i>
<b>Total</b>	<b>3.040.466.366.298</b>	<b>692.918.354.938</b>	<b>1.225.349.965.292</b>	<b>2.508.034.755.944</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	<i>600.000.000.000</i>	<i>-</i>	<i>-</i>	<i>600.000.000.000</i>
Bond issuance costs	<i>(13.851.095.890)</i>	<i>3.818.356.164</i>	<i>-</i>	<i>(10.032.739.726)</i>

<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>

**Bonds issued: BOND DIGH2326 (19b- 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, maturing on December 29, 2026. The interest rate for the third interest period (from December 29, 2024 to June 29, 2025) is 11.70% per annum.

- Bond DIGH2326002: Total value of VND 1,000,000,000,000, term of 36 months, maturing on March 25, 2027. The interest rate for the third interest period (from March 25, 2025 to September 25, 2025) is 11.70% per annum.

The interest rate applied for the first two interest periods (the first twelve (12) months) is 11.25% per annum. For subsequent periods, the interest rate is determined as the sum of: (i) 4.00% per annum; and (ii) the 12-month savings deposit interest rate for individual customers (postpaid, end-of-term) of HDBank at the interest rate determination date.

These bond issuances are secured by a payment guarantee from Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank)

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**20- Owners' equity:**

**a. Increase and decrease in owners' equity:**

	Contributed capital	Share premium	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>82.002.783.070</b>	<b>376.318.091.441</b>	<b>7.603.178.362.932</b>
Stock Bonus					-
Dividend by shares					-
Profit of the previous year				264.748.730.362	264.748.730.362
Distribution of funds				(9.282.443.339)	(9.282.443.339)
Others					-
<b>Ending balance of previous year</b>	<b>6.098.519.950.000</b>	<b>1.046.337.538.421</b>	<b>82.002.783.070</b>	<b>631.784.378.464</b>	<b>7.858.644.649.955</b>
Stock Bonus					-
Dividend by shares				(365.791.960.000)	-
Private placement of shares					-
Profit of the current year				53.437.193.101	53.437.193.101
Distribution of funds				(13.237.436.518)	(13.237.436.518)
Others					-
<b>Ending balance of current year</b>	<b>6.464.311.910.000</b>	<b>1.046.337.538.421</b>	<b>82.002.783.070</b>	<b>306.192.175.047</b>	<b>7.898.844.406.538</b>

<b>b. Capital transactions with owners</b>	<b>From 01/01/2025 to 30/06/2025</b>	<b>From 01/01/2024 to 30/06/2024</b>
	<b>VND</b>	<b>VND</b>
At the beginning of year	6.098.519.950.000	6.098.519.950.000
Increase in the year	365.791.960.000	
Stock Bonus		
Dividend by shares	365.791.960.000	
Esop stock issuance		
Private placement of shares		
Decrease in the year		
At the end of year	6.464.311.910.000	6.098.519.950.000

<b>c. Shares</b>	<b>End of period</b>	<b>Beginning of period</b>
Registered number of shares issued	646.431.191	609.851.995
Number of shares sold to the public	646.431.191	609.851.995
Ordinary shares	646.431.191	609.851.995
Number of shares acquired		
Ordinary shares		
Number of shares in issue	646.431.191	609.851.995
Ordinary shares	646.431.191	609.851.995
Par value of shares in issue	10.000	10.000

**VI- ADDITIONAL INFORMATION OF ITEMS PRESENTED IN THE INCOME STATEMENT**

	<b>Current year</b>		<b>Previous year</b>	
	<b>Quarter 2</b>	<b>Cumulative</b>	<b>Quarter 2</b>	<b>Cumulative</b>
<b>1- Revenue</b>	<b>175.479.532.160</b>	<b>257.495.654.219</b>	<b>695.489.996.232</b>	<b>812.521.416.014</b>
Revenue from sales of goods	-	-	-	-
Revenue from rendering of services	1.501.813.198	2.818.647.384	4.294.174.116	8.691.016.067
Revenue from sale of construction contract	90.909.091	90.909.091	413.419.930.774	413.419.930.774
Revenue from sale of real estate	173.043.250.873	252.898.979.748	276.932.332.344	388.723.351.177
Revenue from investment real estate	843.558.998	1.687.117.996	843.558.998	1.687.117.996
Other revenue	-	-	-	-

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<b>2- Revenue deductible items</b>	<b>12.271.523.259</b>	<b>35.891.171.147</b>	<b>10.947.506.795</b>	<b>196.639.617.624</b>
Sales return	12.271.523.259	35.891.171.147	10.947.506.795	196.639.617.624
Sales Discount	-	-	-	-
Special consumption tax	-	-	-	-

	Current year		Previous year	
	Quarter 2	Cumulative	Quarter 2	Cumulative
<b>3- Net revenue from sale of goods and rendering of services</b>	<b>163.208.008.901</b>	<b>221.604.483.072</b>	<b>684.542.489.437</b>	<b>615.881.798.390</b>
Revenue from sales of goods	-	-	-	-
Revenue from rendering of services	1.501.813.198	2.818.647.384	4.294.174.116	8.691.016.067
Construction revenue	90.909.091	90.909.091	413.419.930.774	413.419.930.774
Real estate revenue	160.771.727.614	217.007.808.601	265.984.825.549	192.083.733.553
Investment real estate revenue	843.558.998	1.687.117.996	843.558.998	1.687.117.996
Other revenue	-	-	-	-

	Current year		Previous year	
	Quarter 2	Cumulative	Quarter 2	Cumulative
<b>4- Costs of goods sold</b>	<b>80.580.581.890</b>	<b>115.143.343.684</b>	<b>479.570.253.322</b>	<b>458.690.312.521</b>
Cost of goods sold	-	-	-	-
Cost of services provided	443.653.305	968.025.523	239.097.290	969.121.827
Cost of construction and installation	-	-	248.642.355.118	248.642.355.118
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	-	-	-	-

	Current year		Previous year	
	Quarter 2	Cumulative	Quarter 2	Cumulative
<b>5- Financial income</b>	<b>8.041.492.476</b>	<b>50.659.214.803</b>	<b>14.190.268.970</b>	<b>24.334.774.105</b>
Interest income	6.686.998.976	13.639.449.958	14.190.268.970	24.334.774.105
Gain from foreign exchange difference	-	-	-	-
Financial provision reversal	-	-	-	-

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Dividends	1.354.493.500	11.717.230.500	-	-
Bond Interest	-	-	-	-
Income from Financial Investments	-	25.302.534.345	-	-
Others	-	-	-	-

	Current year		Previous year	
	Quarter 2	Cumulative	Quarter 2	Cumulative
<b>6- Financial expenses</b>	<b>464.455.047</b>	<b>20.578.697.824</b>	<b>(11.860.246.355)</b>	<b>(5.556.282.868)</b>
Interest expenses	6.239.804.080	11.812.120.013	5.371.635.863	11.570.381.053
Payment Discounts	-	-	8.467.200	8.467.200
Financial Provisions	(5.775.349.033)	8.608.335.716	(17.240.349.418)	(17.135.131.121)
Foreign exchange losses	-	-	-	-
Disposal of Financial Investments	-	158.242.095	-	-
Costs of bond issuance	-	-	-	-

	Current year		Previous year	
	Quarter 2	Cumulative	Quarter 2	Cumulative
<b>7- Other income</b>	<b>6.896.907.589</b>	<b>9.577.883.903</b>	<b>11.463.260.247</b>	<b>12.311.203.249</b>
Gain on liquidation of fixed assets	-	-	-	4.545.455
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
Inventory Valuation Difference	-	-	-	-
Payment on behalf of	-	-	-	-
Other income	5.082.047.445	5.112.301.710	158.125.940	767.208.615

	Current year		Previous year	
	Quarter 2	Cumulative	Quarter 2	Cumulative
<b>8- Other expenses</b>	<b>336.221.058</b>	<b>484.572.133</b>	<b>3.815.231.819</b>	<b>8.751.122.034</b>
Residual value of liquidated assets	-	-	576.555.332	576.555.332
Penalties expenses	-	-	-	485.000.000
Late payment penalties	75.000.000	75.000.000	-	4.250.890.215
Payment on behalf of	-	-	-	200.000.000

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Other expenses	261.221.058	409.572.133	3.238.676.487	3.238.676.487
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**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

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		8.770.277.784	14.821.624.522
		<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>2. Outstanding balances with related parties</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>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>

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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**