TỔNG CÔNG TY IDICO
CÔNG TY CP ĐẦU TƯ XÂY DỰNG DẦU KHÍ IDICO
IDICO CORPORATION
IDICO INVESTMENT CONSTRUCTION OIL AND NATURAL GAS JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Số/No.: 591 /CT-VPTH

Tp. HCM, ngày 30 tháng 10 năm 2026
Ho Chi Minh city, October 30, 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE
Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange (HNX)

1. Tên tổ chức/*Name of Organization:* **CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG DẦU KHÍ IDICO** / ***IDICO INVESTMENT CONSTRUCTION OIL AND NATURAL GAS JOINT STOCK COMPANY***
- Mã chứng khoán/ *Stock code*: ICN
- Địa chỉ/ *Address*: 326 Nguyễn An Ninh, Phường Tam Thắng, Tp. Hồ Chí Minh / *326 Nguyen An Ninh Street, Tam Thang Ward, Ho Chi Minh City*
- Điện thoại liên hệ/ *Tel*: 02543.838423 - 02543.838426 Fax: 02543.838422
- E-mail: vanthu.idicoconac@gmail.com
- Website: idicoconac.vn

2. Nội dung thông tin công bố/ *Content of information disclosure*:

Ngày 30/10/2026, Công ty cổ phần Đầu tư xây dựng dầu khí IDICO nhận được Bản án số 327/2026/HC-ST ngày 30/09/2026 của Tòa án nhân dân Thành phố Hồ Chí Minh về việc khởi kiện hành vi hành chính trong lĩnh vực quản lý đất đai thuộc trường hợp thu hồi, bồi thường giữa người khởi kiện là Bà Lê Thị Mai và người bị kiện là Ủy ban nhân dân thị xã Phú Mỹ; Công ty cổ phần Đầu tư xây dựng dầu khí IDICO là người có quyền lợi, nghĩa vụ liên quan (Đính kèm Bản án) / *On October 30, 2026, IDICO Investment Construction Oil And Natural Gas Joint Stock Company received Judgment No. 327/2026/HC-ST dated September 30, 2026, issued by the People's Court of Ho Chi Minh City, concerning a lawsuit over administrative acts in the field of land management relating to land recovery and compensation, in which the plaintiff is Ms. Le Thi Mai and the defendant is the People's Committee of Phu My Town. IDICO Investment Construction Oil And Natural Gas Joint Stock Company is a person with related rights and obligations in the case (Judgment attached).*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2026 theo đường dẫn: idicoconac.vn (Mục quan hệ cổ đông) / *This information was published on the Company's website on October 30, 2026 at the link idicoconac.vn (Section Investor Relationship)*
Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố / *We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.*

Đại diện tổ chức
Người ủy quyền công bố thông tin
Organizational Representative
Person authorized to disclose information

CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG DẦU KHÍ IDICO
M.S.D.N: 3500101258 - C.T.C.P. - P.TAM THẮNG-TP.HỒ CHÍ MINH

KT. GIÁM ĐỐC
PHÓ GIÁM ĐỐC
Vũ Anh Tuấn

***Nơi nhận** Receiver:*
- Như trên / *As above*;
- HĐQT, BKS Cty / *BoD, BoS*;
- Ban Giám đốc Cty / *BoM*;
- Lưu VPTH, TCKT / *Archive VPTH, TCKT.*

IDICO-CONAC

Ký bởi: CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG KHÍ IDICO
Email: vanthu.idicoconac@gmail.com

PEOPLE'S COURT OF HO CHI MINH CITY
Judgment No.: 327/2026/HC-ST
Date: 30 September 2026

Re: Lawsuit concerning an administrative act in the field of land management involving land recovery and compensation

PEOPLE'S COURT OF HO CHI MINH CITY
SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

IN THE NAME OF THE SOCIALIST REPUBLIC OF VIETNAM
PEOPLE'S COURT OF HO CHI MINH CITY

The First-Instance Trial Panel comprises:

Presiding Judge: Ms. Bui Thi Thuong.

People's Assessors: Mr. Tran Quoc Thai and Ms. Le Thi Hoa.

Court Clerk: Ms. Nguyen Thi Ha Vy, Clerk of the People's Court of Ho Chi Minh City.

Representative of the People's Procuracy of Ho Chi Minh City participating in the trial: Ms. Duong Thi Phuong Thao, Procurator.

On 8, 25 and 30 September 2026, at the headquarters of the People's Court of Ho Chi Minh City – Facility 1, the Court conducted a public first-instance hearing of administrative case No. 64/2025/TLST-HC dated 12 March 2025 concerning a "lawsuit against an administrative act in the field of land management involving land recovery and compensation".

Pursuant to Decision to Bring the Case to Trial No. 5426/2026/QDXXST-HC dated 21 August 2026; Decision to Suspend the Hearing No. 14179/2026/QDST-HC dated 8 September 2026; and Decision to Suspend the Hearing No. 14823/2026/QDST-HC dated 25 September 2026, the parties are as follows:

1. Plaintiff: Ms. Le Thi Mai, born in 1963 (present).

Authorized representative: Mr. Pham Van Thuc, born in 1953 (present).

Both residing at Group 40, Lien Loc Hamlet, Chau Duc Commune, Ho Chi Minh City.

2. Defendant: People's Committee of Phu My Town.

Successor to the procedural rights and obligations: Chairman of the People's Committee of Phu My Ward, Ho Chi Minh City.

Address: National Highway 51, Phu My Ward, Ho Chi Minh City.
Representative: Mr. Dang Van Hung, Chairman of the People's Committee of Phu My Ward (filed a request for trial in absentia).

Persons protecting the defendant's lawful rights and interests: Mr. Van Ngoc Can, Deputy Head of the Economic, Infrastructure and Urban Affairs Division of Phu My Ward (absent); Mr. Vo Pham Cong Dinh and Mr. Pham Minh Chau, specialists of the same Division (absent).

3. Persons with related rights and obligations:

– IDICO Investment Construction Oil And Natural Gas Joint Stock Company (the "Company" or "IDICO"). Legal representative: Mr. Le Thanh Tung, Director (absent). Authorized representative: Ms. Lam Thi Phuong Trang, Deputy Director

(present). Address: 326 Nguyen An Ninh Street, Tam Thang Ward, Ho Chi Minh City.

– Mr. Pham Van Thuc, born in 1953 (present); Mr. Pham Quang Quoc, born in 1981 (requested trial in absentia); Mr. Pham Quang Duy, born in 1986 (requested trial in absentia). All residing at Group 40, Lien Loc Hamlet, Chau Duc Commune, Ho Chi Minh City.

– Ms. Pham Thi Ni Ni, born in 1982 (requested trial in absentia), residing at Apartment 8.11, Pho Dong Apartment Building, Street 31, Phuoc Long Ward, Ho Chi Minh City.

– Ms. Pham Thi Ni Na, born in 1991 (requested trial in absentia), residing at 77/37 Le Lai Street, Bay Hien Ward, Ho Chi Minh City.

FACTS OF THE CASE

According to the statement of claim, during the proceedings and at the hearing, the plaintiff and her authorized representative consistently presented the following:

In 2001, Ms. Le Thi Mai's family acquired from Mr. Truong Quyen a land area of 43,001 m² comprising plots No. 52, 54, 43, 111, 06, 42, 109, 110, 112, 113, 144, 145 and 146, on cadastral map sheet No. 05, My Xuan Commune, Tan Thanh District, Ba Ria–Vung Tau Province (now Phu My Ward, Ho Chi Minh City). The household was granted Land Use Rights Certificate No. P809787 on 7 May 2001 by the People's Committee of Tan Thanh District. The family built a residence, planted various trees and constructed livestock and poultry facilities on the land to generate income.

On 12 December 2008, the People's Committee of Tan Thanh District issued Decision No. 10.720/QD-UBND on recovering 42,598 m² of land from Ms. Mai's household for construction of the My Xuan B1 Industrial Park project (Phase 5, Stage II), My Xuan Commune.

On 15 December 2008, the People's Committee of Tan Thanh District issued Decision No. 10.855/QD-UBND approving compensation and support expenses for Ms. Mai's household in connection with the above project, for a land area of 42,598 m². Accordingly, 403 m² remained according to Land Use Rights Certificate No. P809787.

Previously, on 26 October 2005, the People's Committee of Ba Ria–Vung Tau Province issued Decision No. 4021/QD-UBND on the additional recovery of 34,444.7 m² in My Xuan Commune for investment in and construction and operation of the technical infrastructure of My Xuan B1 Industrial Park. The list of affected households included Ms. Le Thi Mai's household, with 460.2 m² subject to recovery.

According to Report No. 216/BC-UBND dated 4 November 2008 of the People's Committee of My Xuan Commune concerning the review of the legal status of households whose land was recovered for My Xuan B1 Industrial Park (Phase 5, Stage II), the area recovered from Ms. Mai's household was 42,598 m². Compared with Certificate No. P809787, the remaining area after adjustment was 403 m², representing a recovery rate of 99%.

On 15 December 2008, the People's Committee of Tan Thanh District issued Decision No. 10.857/QD-UBND approving compensation and support expenses for construction of My Xuan B1 Industrial Park (Phases 7 and 8, Stage II). This decision

included recovery of 460.2 m² from Ms. Mai's household; however, Ms. Mai stated that she did not receive the decision or the compensation and support payment.

On 29 September 2011, the People's Committee of My Xuan Commune issued Report No. 113/BC-UBND confirming completion of compensation, support and site clearance for My Xuan B1 – Dau Khi (CONAC) Industrial Park, Phases 7 and 8. The attached list of households that had handed over land included Ms. Le Thi Mai at item No. 2, with an area of 460.2 m².

In fact, Ms. Mai's household had not received a land recovery decision or a compensation and support decision for the 460.2 m², nor had it handed over the land to the People's Committee of Tan Thanh District. Nevertheless, the household could no longer cultivate the land because construction of My Xuan B1 Industrial Park was underway.

On 23 August 2017, the Tan Thanh District Branch of the Land Registration Office recorded an adjustment on page 4 of Certificate No. P809787 stating that the State had recovered 42,598 m², including 300 m² of residential land, for construction of My Xuan B1-CONAC Industrial Park under Decision No. 10720/QD-UBND dated 12 December 2008, file No. 15/2017.

On 18 September 2017, Ms. Mai lodged a complaint requesting the People's Committee of Tan Thanh District to compensate her household for the land taken and allocated to My Xuan B1-CONAC Industrial Park without a land recovery decision or a compensation and support decision. The People's Committee did not resolve the complaint but forwarded it to the District Division of Natural Resources and Environment and the District Land Fund Development Center for consideration and advice.

On 30 October 2019, Ms. Mai submitted another complaint to the People's Committee of Tan Thanh District with the same contents.

On 31 March 2021, the Division of Natural Resources and Environment of Phu My Town (formerly the Division of Natural Resources and Environment of Tan Thanh District) worked with Ms. Mai and IDICO. IDICO stated that, by that time, the My Xuan B1-CONAC Industrial Park project had been granted Land Use Rights Certificates for areas for which competent authorities had issued land recovery decisions and approved compensation and site-clearance expenses, based on land-clearance confirmations issued by the People's Committee of Tan Thanh District. Therefore, IDICO had no basis to carry out related procedures for any newly arising area.

On 13 December 2019, the People's Committee of Phu My Town directed the Town Land Fund Development Center, the Division of Natural Resources and Environment, the People's Committee of My Xuan Ward and relevant agencies, together with IDICO, to conduct an inventory of the 403 m² belonging to Ms. Mai's family.

On 3 March 2023, the Division of Natural Resources and Environment issued Letter No. 301/TNMT to the Town Land Fund Development Center, stating that on 15 December 2008 the People's Committee of Tan Thanh District had issued Decision No. 10.857/QD-UBND approving compensation and support expenses for land recovery and allocation to IDICO for the development and operation of the technical infrastructure of My Xuan B1 Industrial Park, including Ms. Le Thi Mai's

household with a recovered area of 460.2 m² (Phases 7 and 8). In fact, Ms. Mai's family had not received such compensation and support.

On 20 July 2023, the Division issued Report No. 169/BC-TNMT, stating that the 403 m² recovered from Ms. Mai's household was within the area for which the Department of Natural Resources and Environment of Ba Ria–Vung Tau Province had issued Land Use Rights Certificate No. BX871519 to IDICO on 6 June 2016.

Thus, the recovery and compensation/support for the 42,598 m² under Decisions No. 10.720/QD-UBND dated 12 December 2008 and No. 10.855/QD-UBND dated 15 December 2008 were lawful. However, the remaining 403 m², inventoried on 13 December 2019, had not been compensated or supported in respect of land for Ms. Mai's household.

During the handling of Ms. Mai's complaints, the People's Committee of Phu My Town issued various directives to the Land Fund Development Center, the Division of Natural Resources and Environment and the Town Branch of the Land Registration Office to inspect and coordinate in advising the People's Committee on the complaints. In Report No. 2971/TTPTQĐ dated 25 October 2024, the Land Fund Development Center identified the areas of Ms. Mai's land that had not been recovered as follows: plots 52 and 54 on map sheet No. 5 (plots 36 and 5 on recovery maps 2 and 3), 127.6 m²; plots 42, 43, 6 and 109 on map sheet No. 5 (plots 28, 7, 22 and 8 on recovery maps 2 and 3), 172.5 m²; plot 111 on map sheet No. 5 (plot 6 on recovery map No. 3), 83.9 m²; and plots 112, 113, 144, 145 and 146 on map sheet No. 5 (plots 10, 11, 12, 13, 2, 1 and 14 on recovery maps 1, 3 and 4), 76.2 m². The total area handed over by the People's Committee of Phu My Town to My Xuan B1-CONAC Industrial Park without a land recovery decision or compensation/support for State land recovery was 460.2 m².

As her complaints had not been resolved, Ms. Mai filed this lawsuit seeking an order requiring the People's Committee of Phu My Town (now the Chairman of the People's Committee of Phu My Ward) to issue a land recovery decision and a decision approving compensation and support expenses for the remaining 403 m² under Certificate No. P809787, based on the land price applicable at the time the recovery decision is issued.

The defendant's submissions during the proceedings

The People's Committee of Tan Thanh District issued only Decision No. 10720/QD-UBND dated 12 December 2008, recovering 42,598.0 m² from Ms. Mai's household for construction of My Xuan B1-CONAC Industrial Park (Phase 5). That decision was based on Prime Minister's Decision No. 663/QD-TTg dated 29 July 1998, and not on the additional area under Provincial Decision No. 4021/QD-UBND dated 26 October 2005. A review of cadastral maps and recovery boundary maps under Decision No. 663/QD-TTg showed that plots 52, 54, 109, 110 and 111 on cadastral map sheet No. 05 were divided into areas inside and outside the recovery boundary. The areas outside the boundary under Decision No. 663/QD-TTg, but within Decision No. 4021/QD-UBND, were: plot 54, 241.2 m²; plot 109, 63.4 m²; plot 110, 83.5 m²; and plot 111, 13.1 m².

The land registration adjustment dated 23 August 2017 on page 4 of Certificate No. P809787 likewise concerned only 42,598 m² (including 300 m² of residential land and 42,298 m² of agricultural land) within My Xuan B1 Industrial Park under Decision No. 10720/QD-UBND dated 12 December 2008.

Accordingly, Decision No. 10720/QD-UBND recovered only the 42,598 m² falling within the boundary of the total land area covered by Prime Minister's Decision No. 663/QD-TTg dated 29 July 1998, which leased 2,261,500 m² to the Petroleum Construction Company – Ministry of Construction for investment in, construction and operation of the technical infrastructure of My Xuan B1 Industrial Park.

With respect to Provincial Decision No. 4021/QD-UBND dated 26 October 2005 on the additional recovery of 34,444.7 m² in My Xuan Commune, the review found no documents or records showing that land had been recovered from Ms. Mai's household. Furthermore, during working sessions and in response to written requests, IDICO had not provided documents or evidence proving compensation payments relating to the area of Ms. Mai's household.

A review of the project files for My Xuan B1-CONAC Industrial Park in My Xuan Ward found no land recovery decision or decision approving a compensation, support and resettlement plan for Ms. Mai's household. IDICO had also not provided payment records proving payment to Ms. Mai (listed as item No. 5 in the list of households handing over land for Phases 7 and 8 under Letter No. 266/CT-BQL dated 28 September 2011, and item No. 7 in the list of households whose land within the 34,444.7 m² area had been compensated, attached to Letter No. 310/CT-BQL dated 3 July 2015).

There were therefore difficulties and obstacles in recovering and compensating the 403 m² belonging to Ms. Mai under Provincial Decision No. 4021/QD-UBND dated 26 October 2005. Although Ms. Mai had lodged complaints/petitions, the People's Committee of Phu My Ward had not found relevant records concerning their resolution.

In fact, the former People's Committee of Phu My Town had reviewed and carried out procedures for land recovery and compensation for Ms. Mai's household. The plaintiff's claim should continue to be processed in accordance with the procedures and authority prescribed by current land laws. There was no legal basis to bypass the statutory procedures and compel the People's Committee of Phu My Ward to approve a plan immediately when the required steps had not been completed. The defendant requested that the Court dismiss the entire claim.

At the first-instance hearings on 8 and 25 September 2026, the person protecting the defendant's lawful rights and interests further stated that on 15 December 2008 the People's Committee of Tan Thanh District had issued Decision No. 10857 approving compensation and support expenses for construction of My Xuan B1 Industrial Park (Phase 7, Stage II), together with a list of households that had handed over land for Phases 7 and 8. However, Ms. Mai's household had not received compensation.

Submissions of persons with related rights and obligations

IDICO Investment Construction Oil And Natural Gas Joint Stock Company stated as follows:

In relation to recovery of land belonging to Ms. Le Thi Mai for the My Xuan B1-CONAC Industrial Park project, based on Prime Minister's Decision No. 663/QD-TTg dated 29 July 1998 leasing 2,261,500 m² to the Petroleum Construction Company – Ministry of Construction, the People's Committee of Tan Thanh District issued decisions, notices and documents as follows:

Phase 5 – Stage II recovery for construction of My Xuan B1 Industrial Park (including 42,598 m² belonging to Ms. Mai): the People's Committee of Tan Thanh District issued Decision No. 10.720/QD-UBND dated 12 December 2008 recovering the entire 42,598 m²; Decision No. 10.855/QD-UBND dated 15 December 2008 approving compensation and support of VND 4,278,011,180; and Decision No. 856/QD-UBND dated 11 February 2015 approving additional compensation/support for planted trees (mai and ornamental trees) in the amount of VND 147,000,000.

IDICO made payments as follows: a payment voucher dated 31 July 2008 for an advance compensation payment of VND 2,600,000,000 under Letter No. 224/CV-BT.GPMB dated 21 July 2008; a payment voucher dated 26 December 2008 for the remaining compensation under Decision No. 10.855/QD-UBND dated 15 December 2008; and a payment voucher dated 11 March 2015 for the additional payment under Decision No. 856/QD-UBND dated 11 February 2015, stated as VND 147,011,180. The total paid was VND 4,425,011,180.

Regarding handover and land use rights certificates for Phase 5, Stage II: under the site handover minutes dated 31 July 2008, Ms. Mai's household handed over 42,598 m² to IDICO; Report No. 216/BC-UBND dated 4 November 2008 confirmed that 42,598 m² had been recovered, representing 99%; and Land Use Rights Certificates No. BD682134 dated 13 January 2013 and No. BL907261 dated 10 December 2012 were issued to IDICO for the 42,598 m² area.

Phase 7 recovery for construction of My Xuan B1 Industrial Park (total area 34,444.7 m²):

– Provincial Decision No. 4021/QD-UBND dated 26 October 2005 on additional recovery of 34,444.7 m² in My Xuan Commune for investment in, construction and operation of the technical infrastructure of My Xuan B1 Industrial Park.

– Decision No. 10.857/QD-UBND dated 15 December 2008 approving compensation and support expenses for construction of My Xuan B1 Industrial Park (Phase 7, Stage II) did not include any land area belonging to Ms. Mai's household.

– Report No. 113/BC-UBND dated 29 September 2011 confirmed completion of compensation and site clearance for Phases 7 and 8. The report listed Ms. Le Thi Mai at item No. 2, with 460.20 m² recovered.

– In Document No. 2034 dated 13 July 2015, the People's Committee of Tan Thanh District confirmed that compensation and site clearance had been completed for 34,444.7 m², including the 460.2 m² of Ms. Mai's household.

There were no land handover minutes because no decision approving compensation and support expenses (Phase 7) had been issued for Ms. Mai's 460.2 m². In total, 42,598 m² belonging to Ms. Mai's household had been handed over to IDICO, and IDICO had compensated for that area, which was certified as having completed compensation and site clearance ("clean land").

IDICO's position regarding Ms. Mai's claim

The 42,598 m² recovered and compensated under Decision No. 10.720/QD-UBND dated 12 December 2008 and approved for compensation under Decision No. 10.855/QD-UBND dated 15 December 2008 had been fully and lawfully dealt with and handed over to the investor in accordance with the prescribed procedures.

As to the additional 460.2 m²: Decision No. 10.857/QD-UBND dated 15 December 2008 approving compensation and support expenses for Phase 7, Stage II did not include the 460.2 m² referred to by Ms. Mai. IDICO had not received any decision from a competent authority recovering that area or approving compensation/support for Ms. Mai's household at the time of recovery and handover. Therefore, the Company had no basis to pay such compensation.

Based on the adjustment to Land Use Rights Certificate No. P809787 dated 23 August 2017, Ms. Mai's remaining land area was 403 m², not 460.2 m² as stated in Report No. 113/BC-UBND dated 29 September 2011 and in her request for additional compensation.

IDICO had completed compensation payments under the decisions of the People's Committee of Tan Thanh District and had been granted land use rights certificates by the Department of Natural Resources and Environment of Ba Ria–Vung Tau Province for the areas for which compensation had been paid.

At the first-instance hearing, IDICO stated that, as of the date of trial, there was no document showing that Ms. Mai's household had received compensation for the remaining 403 m² under Land Use Rights Certificate No. P809787. If the plaintiff's claim was well-founded, responsibility rested with the defendant.

Mr. Pham Van Thuc stated that he was Ms. Mai's husband and agreed with all of her claims, with no further comments. Messrs. Pham Quang Quoc and Pham Quang Duy, and Mses. Pham Thi Ni Ni and Pham Thi Ni Na, stated that they were the children of Mr. Pham Van Thuc and Ms. Le Thi Mai and agreed with all of Ms. Mai's claims. Due to work commitments and geographical distance, they requested to be absent throughout the proceedings before the courts.

Opinion of the representative of the People's Procuracy of Ho Chi Minh City

Regarding procedural matters, the Court had complied with the Law on Administrative Procedures. At the hearing, the Trial Panel complied with procedural requirements, and the parties exercised their rights and obligations in accordance with the law.

On the merits, the Procuracy proposed that the Court accept Ms. Le Thi Mai's claim and compel the Chairman of the People's Committee of Phu My Ward to perform the official duties of recovering the land and approving compensation for Ms. Mai's household in respect of the 403 m² under Land Use Rights Certificate No. P809787.

THE COURT'S FINDINGS

Having examined the documents and evidence in the case file that were verified at the hearing, considered the results of the adversarial proceedings and the Procurator's opinion, the First-Instance Trial Panel makes the following findings:

[1] Procedural matters: The defendant filed a request for trial in absentia. The related parties, namely Messrs. Pham Quang Quoc and Pham Quang Duy and Mses. Pham Thi Ni Ni and Pham Thi Ni Na, also requested trial in absentia. The persons protecting the defendant's lawful rights and interests were absent. Accordingly, pursuant to Articles 157 and 158 of the Law on Administrative Procedures, the Trial Panel proceeded with the trial in the absence of those parties in accordance with law.

[2] Subject matter of the lawsuit, legal relationship in dispute and jurisdiction: Ms. Mai sued the People's Committee of Phu My Town for failing to issue a land

recovery decision and a decision approving a compensation and support plan for her household in respect of the 403 m² under Certificate No. P809787. This is an administrative act in the field of land management and is subject to an administrative lawsuit. The case falls within the jurisdiction of the People's Court of Ba Ria–Vung Tau Province (now the People's Court of Ho Chi Minh City) pursuant to Clause 1, Article 30 and Clause 4, Article 32 of the Law on Administrative Procedures.

[3] Statute of limitations for filing the lawsuit: According to the parties' statements and the evidence in the case file, Ms. Le Thi Mai had continuously lodged complaints with the People's Committee of Tan Thanh District (later the People's Committee of Phu My Town) from approximately 2015–2017 until the present regarding the failure to issue a decision approving a compensation and support plan for her household in respect of the 403 m² under Certificate No. P809787, although site clearance had been confirmed as completed and clean land handed over to IDICO. However, the competent authority had not issued an official and final written response to the complaints and had continued lengthy inventory procedures, legal-status reviews and exchanges among relevant agencies. Therefore, the statement of claim filed by Ms. Mai on 18 February 2025, as evidenced by the Court's confirmation of receipt dated 20 February 2025, was within the limitation period prescribed by Article 116 of the Law on Administrative Procedures.

[4] Succession to procedural rights and obligations: Pursuant to Articles 5 and 23 of Government Decree No. 151/2025/ND-CP dated 12 June 2025 on delineation of authority of two-tier local governments and decentralization/delegation in the land sector, the successor to the procedural rights and obligations of the defendant (the People's Committee of Phu My Town) in this case is the Chairman of the People's Committee of Phu My Ward, Ho Chi Minh City.

[5] Consideration of Ms. Le Thi Mai's claims:

[5.1] Origin of the land: Ms. Le Thi Mai's household was granted Land Use Rights Certificate No. P809787 for a total area of 43,001 m², comprising plots 52 (25,226 m²), 54 (1,440 m²), 43 (5,099 m²), 111 (541 m²), 06 (3,818 m²), 42 (2,433 m²), 109 (443 m²), 110 (325 m²), 112 (416 m²), 113 (960 m²), 144 (1,017 m²), 145 (667 m²) and 146 (616 m²), on map sheet No. 05, My Xuan Commune, Tan Thanh District, Ba Ria–Vung Tau Province.

[5.2] Land recovery process: On 29 July 1998, the Prime Minister issued Decision No. 663/QD-TTg permitting the Petroleum Construction Company – Ministry of Construction to lease land for investment in, construction and operation of the technical infrastructure of My Xuan B1 Industrial Park, Ba Ria–Vung Tau Province. On 26 October 2005, the People's Committee of Ba Ria–Vung Tau Province issued Decision No. 4021/QD-UBND on the additional recovery of 34,444.7 m² in My Xuan Commune for investment in, construction and operation of the technical infrastructure of My Xuan B1 Industrial Park.

On 12 December 2008, the People's Committee of Tan Thanh District issued Decision No. 10.720/QD-UBND recovering 42,598 m² from Ms. Le Thi Mai's household in My Xuan Commune for construction of My Xuan B1 Industrial Park (Phase 5, Stage II), comprising plots 52, 54, 42, 43, 06, 109, 110, 111, 112, 113, 145, 146 and 144 on cadastral map sheet No. 05 (including 300 m² of residential land and 42,298 m² of agricultural land). On 15 December 2008, the People's Committee of Tan Thanh District issued Decision No. 10855/QD-UBND approving compensation

and support expenses for Ms. Mai's household for construction of My Xuan B1 Industrial Park (Phase 5, Stage II).

[5.3] Handover of the site by Ms. Mai's household and issuance of land use rights certificates to IDICO: As stated above, Ms. Mai's household was granted 43,001 m² under Certificate No. P809787. Decision No. 10.720/QD-UBND dated 12 December 2008 recovered 42,598 m². According to the Site Handover Minutes for My Xuan B1 Industrial Park (Phase 5, Stage II) dated 31 July 2008, Ms. Mai's household handed over the entire 42,598 m² on recovery map No. 243/4, comprising plots 36, 05, 28, 27, 22, 08, 07, 06, 10, 11, 12, 02, 14, 01 and 13, corresponding to plots 52, 54, 42, 43, 06, 109, 110, 111, 112, 113, 145, 146 and 144 on cadastral map sheet No. 05, to IDICO.

On 23 August 2017, the Tan Thanh District Branch of the Land Registration Office recorded on page 4 of Certificate No. P809787 that the State had recovered 42,598 m² (including 300 m² of residential land and 42,298 m² of agricultural land) for the My Xuan B1 Industrial Park project under Decision No. 10720/QD-UBND dated 12 December 2008, file No. 15/2017.

After receiving the land, IDICO carried out leveling throughout the site to construct the infrastructure of My Xuan B1-CONAC Industrial Park and was subsequently granted land use rights certificates by the competent state authorities in accordance with regulations.

During the proceedings and at the first-instance hearing, the defendant and the persons protecting its lawful rights and interests also confirmed that on 15 December 2008 the People's Committee of Tan Thanh District had issued Decision No. 10857/QD-UBND approving compensation and support expenses for construction of My Xuan B1 Industrial Park (Phase 7, Stage II), together with a list of households that had handed over land for Phases 7 and 8. This decision approved compensation expenses for the subsequent recovery phase under Provincial Decision No. 4021/QD-UBND, involving the recovery of land from many households. Although Ms. Le Thi Mai's name appeared in the attached list of households that had handed over land, at item No. 2, for 460.2 m², her household had not received compensation. The 403 m² identified by Ms. Mai as the area in dispute (rather than 460.2 m²) fell within the 34,444.7 m² recovery area under Provincial Decision No. 4021/QD-UBND.

Under Document No. 2034/UBND-TT.PTQĐ dated 13 July 2015 of the People's Committee of Tan Thanh District concerning confirmation of land area and compensation/support expenses for My Xuan B1-CONAC Industrial Park, the additional recovery area of 34,444.7 m² in My Xuan Commune under Provincial Decision No. 4021/QD-UBND dated 26 October 2005 was stated to be within the area for which the People's Committee of Tan Thanh District had confirmed completion of compensation and site clearance and had submitted the matter to the Department of Natural Resources and Environment for issuance of land use rights certificates.

Accordingly, in fact, the entire 43,001 m² covered by Certificate No. P809787 had been handed over to IDICO.

[5.4] Complaint and lawsuit process: Ms. Mai stated that after receiving compensation for 42,598 m², IDICO, as the entity allocated the land, leveled the entire area, including the remaining 403 m² of her household. At that time, Ms. Mai did not think that leveling meant IDICO would also use her remaining 403 m².

Therefore, in 2015 she lodged a complaint with the People's Committee of My Xuan Commune and the complaint-receiving unit of the People's Committee of Tan Thanh District, requesting return of the land or approval of additional compensation. From 2016 to 2023, she continued submitting complaints with the same contents to the People's Committee of Tan Thanh District (later the People's Committee of Phu My Town), but had not received any written resolution. Only after 2019 did the People's Committee of Phu My Town direct relevant agencies to conduct an inventory and consider compensation; however, no decision implementing such action had been issued. Ms. Mai therefore filed this lawsuit, as confirmed by the Court's receipt dated 20 February 2025.

The Court finds that, following Ms. Mai's complaints, the People's Committee of Phu My Town conducted site verification, prepared inventory minutes and reviewed the legal status of households affected by the project. It determined that the 403 m² had been handed over to IDICO, but no land recovery decision or decision approving compensation and support for Ms. Mai's household had been issued for this area. According to the schedule reviewing and reconciling the area discrepancies of Ms. Le Thi Mai's household attached to Report No. 2971/TTPTQĐ dated 25 October 2024 of the Land Fund Development Center, the areas for which no compensation plan or land recovery decision had been approved comprised plot 54 (241.2 m²), plot 109 (63.4 m²), plot 110 (85.3 m²) and plot 111 (13.1 m²).

The defendant also stated that its review found no records showing that land belonging to Ms. Le Thi Mai had been recovered under Provincial Decision No. 4021/QD-UBND dated 26 October 2005. Furthermore, during working sessions and in response to written requests, IDICO did not provide records or documents proving compensation payments relating to the 403 m² of Ms. Mai's household.

Therefore, the act of the People's Committee of Tan Thanh District in handing over the entire 43,001 m² covered by Certificate No. P809787 belonging to Ms. Mai's household to IDICO without completing the procedures for land recovery and approval of a compensation and support plan for the remaining 403 m² under that certificate was contrary to regulations and affected the lawful rights and interests of Ms. Mai's household. Accordingly, Ms. Mai's claim is well-founded. The First-Instance Trial Panel unanimously accepts her claim.

[6] First-instance administrative court fees: The plaintiff is not required to bear, and is exempt from, the advance payment of court fees and court fees in accordance with regulations. The defendant must bear the court fees as prescribed by law because the plaintiff's claim is accepted.

For the foregoing reasons,

IT IS HEREBY ADJUDGED:

Pursuant to Clause 1, Article 30; Clause 4, Article 32; Articles 116, 157 and 158; Point b, Clause 2, Article 193; and Article 194 of the Law on Administrative Procedures; Article 95 of the 2024 Land Law; and Resolution No. 326/2016/UBTVQH14 dated 30 December 2016 of the Standing Committee of the National Assembly:

1. The claim of Ms. Le Thi Mai is accepted.

The Chairman of the People's Committee of Phu My Ward, Ho Chi Minh City, is compelled to perform the official duties of recovering the land and approving a

compensation and support plan for Ms. Le Thi Mai's household in respect of the remaining 403 m² under Land Use Rights Certificate No. P809787 issued to Ms. Le Thi Mai's household by the People's Committee of Tan Thanh District, Ba Ria–Vung Tau Province, on 7 May 2001.

2. First-instance administrative court fees:

– Ms. Le Thi Mai is not required to pay, and is exempt from, the advance payment of court fees and court fees in accordance with regulations.
– The Chairman of the People's Committee of Phu My Ward, Ho Chi Minh City, must pay first-instance administrative court fees of VND 300,000 (three hundred thousand Vietnamese dong).

Within 15 days from the date of pronouncement of the judgment, the parties are entitled to appeal against the judgment and request a retrial by the appellate panel of the Supreme People's Court in Ho Chi Minh City in accordance with appellate procedures. A party absent from the hearing may appeal within 15 days from the date on which the judgment is served or publicly posted.

RECIPIENTS:

– The parties;
– People's Procuracy of Ho Chi Minh City;
– Civil Judgment Enforcement Department of Ho Chi Minh City;
– Filed (17).

FOR THE FIRST-INSTANCE TRIAL PANEL
PRESIDING JUDGE

(Signed)

Bui Thi Thuong