

**CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION
JOINT STOCK COMPANY**

INTERIM FINANCIAL STATEMENTS REVIEWED

For the period from 01/01/2025 to 30/06/2025



TABLE OF CONTENTS

CONTENTS	PAGE
BOARD OF GENERAL DIRECTORS' REPORT	02 - 03
REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION	04
INTERIM BALANCE SHEET	05 - 06
INTERIM INCOME STATEMENT	07
INTERIM CASH FLOW STATEMENT	08
NOTES TO THE INTERIM FINANCIAL STATEMENTS	09 - 26



BOARD OF GENERAL DIRECTORS' REPORT

The members of the Board of General Directors of Constrexim No. 8 Investment and Construction Joint Stock Company (hereinafter referred to as "the Company") presents this Report together with the reviewed Interim Financial Statements of the Company for the period from 01/01/2025 to 30/06/2025.

Board of Management and Board of General Directors

The members of the Board of Management and Board of General Directors who held the Company during the period from 01/01/2025 to 30/06/2025 and to the date of this report, are as follows:

Board of Management

Mr. Vu Duc Tien	Chairman
Mr. Vu Duy Hau	Member
Mr. Hoang Bien Cuong	Member
Mrs. Vu Tuong Vy	Non-Executive Member
Mrs. Ly Thanh Hang	Independent Member

Board of General Directors

Mr. Vu Duy Hau	General Director
Mr. Vu Ngoc Triu	Deputy General Director
Mr. Le Van Luc	Deputy General Director
Mr. Nguyen Van Sinh	Deputy General Director

Respective responsibilities of the Board of General Directors

The Board of General Directors of the Company is responsible for preparing the Interim Financial Statements which give a true and fair view of the financial position, and of the results of its operations and its cash flows of the Company in the period, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of Interim Financial Statements. In preparing of these Interim Financial Statements, the Board of General Directors is required to:

- Select suitable accounting policies and then consistently apply them;
- Make judgments and estimates that are reasonable and prudent;
- State whether appropriate accounting standards are respected or any application of material misstatements that needs to be disclosed and justified in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Interim Financial Statements so as to minimize risks and frauds.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the Interim Financial Statements comply with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Financial Statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION BOARD OF GENERAL DIRECTORS' REPORT
JOINT STOCK COMPANY

Address: Constrexim 8 Building, Km 8, Nguyen Trai Street - C7,
Thanh Xuan Ward, Hanoi, Vietnam

accompanied by the Interim Financial Statements

For the period from 01/01/2025

to 30/06/2025

BOARD OF GENERAL DIRECTORS' REPORT

(continued)

The Board of General Directors confirms that the Company has complied with the above requirements in preparing these Interim Financial Statements.

For and on behalf of Board of General Directors,

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY



Vu Duy Hau

General Director

Hanoi, August 12, 2025



No. 1408/2025/BC-TC/VAE

Hanoi, August 14, 2025

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: The Shareholders
Board of Management and Board of General Directors
Constrexim No. 8 Investment and Construction Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of Constrexim No. 8 Investment and Construction Joint Stock Company (hereinafter referred to as "the Company"), prepared on August 12, 2025, from page 05 to page 26, including: Interim Balance Sheet as at 30/06/2025, Interim Income Statement, Interim Cash Flows Statement for the period then ended and Notes to the Interim Financial Statements.

Board of General Director's responsibility

Board of General Directors of the Company is responsible for the preparation and fair presentation of the Interim Financial Statements in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Financial Statements and for such internal control as Board of General Directors determines is necessary to enable the preparation and presentation of Interim Financial Statements that are free from material misstatements whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the interim financial position of the Company as at 30/06/2025, and of the interim results of its operations and its interim cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations related to the preparation and presentation of the Interim Financial Statements.

Pham Thanh Ngoc
Deputy General Director
Audit Practising Registration Certificate
No. 1011-2023-034-1

For and on behalf of

VIETNAM AUDITING AND EVALUATION CO., LTD

INTERIM BALANCE SHEET

As at June 30, 2025

Unit: VND

ASSETS	Codes	Notes	30/06/2025	01/01/2025
A - CURRENT ASSETS	100		73,811,347,319	79,801,157,417
I. Cash and cash equivalents	110		9,957,983,713	3,110,875,588
1. Cash	111	V.1.	9,957,983,713	3,110,875,588
II. Short-term financial investments	120		-	-
III. Short-term receivables	130		52,918,684,565	64,964,129,063
1. Short-term trade accounts receivable	131	V.2.	17,966,412,479	31,887,781,815
2. Short-term advances to suppliers	132	V.3.	-	40,000,000
3. Other short-term receivables	136	V.4.	34,952,272,086	33,036,347,248
IV. Inventories	140		10,384,871,848	10,566,277,060
1. Inventories	141	V.5.	10,384,871,848	10,566,277,060
V. Other current assets	150		549,807,193	1,159,875,706
1. Value added tax deductibles	152		498,325,697	1,159,875,706
2. Taxes and receivables to the State budget	153	V.10.	51,481,496	-
B - NON-CURRENT ASSETS	200		3,444,470,701	3,735,371,751
I. Long-term receivables	210		-	-
II. Fixed assets	220		408,330,326	436,706,870
1. Tangible fixed assets	221	V.6.	408,330,326	436,706,870
- Historical cost	222		2,999,406,675	2,999,406,675
- Accumulated depreciation	223		(2,591,076,349)	(2,562,699,805)
III. Investment properties	230		-	-
IV. Non-current assets in progress	240		-	-
V. Long-term financial investments	250		-	-
VI. Other non-current assets	260		3,036,140,375	3,298,664,881
1. Long-term prepaid expenses	261	V.7.	3,036,140,375	3,298,664,881
TOTAL ASSETS (270=100+200)	270		77,255,818,020	83,536,529,168

(Notes from page 09 to page 26 are an integral part of these Interim Financial Statements)

Form B 01a - DN

INTERIM BALANCE SHEET

As at June 30, 2025

(continued)

Unit: VND

RESOURCES	Codes	Notes	30/06/2025	01/01/2025
C - LIABILITIES	300		49,212,086,734	55,347,784,093
I. Current liabilities	310		46,610,301,548	52,787,662,486
1. Short-term trade accounts payable	311	V.8.	128,554,244	128,554,244
2. Short-term advances from customers	312	V.9.	6,788,331,224	975,501,163
3. Taxes and payables to the State Treasury	313	V.10.	2,530,406	93,215,140
4. Short-term accrued expenses	315	V.11.	60,000,000	315,000,000
5. Other short-term payables	319	V.13.	22,165,683,775	30,874,244,081
6. Short-term loan and obligations under finance lease	320	V.14.	17,341,296,390	20,297,263,067
7. Welfare and bonus fund	322		123,905,509	103,884,791
II. Non-current liabilities	330		2,601,785,186	2,560,121,607
1. Unearned long-term revenue	336	V.12.	1,584,625,186	1,542,961,607
2. Other long-term payables	337	V.13.	1,017,160,000	1,017,160,000
D - EQUITY	400		28,043,731,286	28,188,745,075
I. Owners' equity	410	V.15.	28,043,731,286	28,188,745,075
1. Owners' contributed chartered capital	411		26,721,570,000	26,721,570,000
- Ordinary shares with voting right	411a		26,721,570,000	26,721,570,000
2. Development and investment fund	418		549,808,303	476,493,293
3. Retained earnings	421		772,352,983	990,681,782
- Retained earnings accumulated to the prior year end	421a		618,730,354	467,003,141
- Retained earnings of the current period	421b		153,622,629	523,678,641
TOTAL RESOURCES (440=300 + 400)	440		77,255,818,020	83,536,529,168

Hanoi, August 12, 2025

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director



Nguyen Quang Huy



Nguyen Thi Thu Hoai



Vu Duy Hau

Form B 02a - DN

INTERIM INCOME STATEMENT

For the period from 01/01/2025 to 30/06/2025

Unit: VND

ITEMS	Codes	Notes	From 01/01/2025 to 30/6/2025	From 01/01/2024 to 30/6/2024
1. Gross revenue from goods sold and services rendered	01	VI.1.	31,837,782,584	33,300,157,554
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10=01-02)	10		31,837,782,584	33,300,157,554
4. Cost of sales	11	VI.2.	30,211,932,566	31,714,858,195
5. Gross profit from goods sold and services rendered (20=10-11)	20		1,625,850,018	1,585,299,359
6. Financial income	21	VI.3.	2,269,625	2,345,994
7. Financial expenses	22		-	-
- In which: Interest expense	23		-	-
8. Selling expenses	25		-	-
9. General and administration expenses	26	VI.6.	1,436,091,358	1,473,046,029
10. Operating profit {30=20+(21-22)-(25+26)}	30		192,028,285	114,599,324
11. Other income	31	VI.4.	-	45,316,603
12. Other expenses	32	VI.5.	-	48,920,000
13. Other profit (40=31-32)	40		-	(3,603,397)
14. Net profit before tax (50=30+40)	50		192,028,285	110,995,927
15. Current corporate income tax expense	51	VI.8.	38,405,656	31,983,185
16. Deferred corporate income tax expense	52		-	-
17. Net profit after corporate income tax (60=50-51-52)	60		153,622,629	79,012,742
18. Basic earning per share	70	VI.9.	57.49	29.57

Hanoi, August 12, 2025

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director



Nguyen Quang Huy



Nguyen Thi Thu Hoai



Vu Duy Hau

Form B 03a - DN

INTERIM CASH FLOW STATEMENT

(Under direct method)

For the period from 01/01/2025 to 30/06/2025

Unit: VND

No.	ITEMS	Codes	Notes	From 01/01/2025 to 30/6/2025	From 01/01/2024 to 30/6/2024
I.	Cash flow from operating activities				
1.	Sales of goods and services and other income	01		54,225,165,975	29,273,924,297
2.	Payment to suppliers of goods and services	02		(42,221,159,855)	(35,146,768,701)
3.	Cash paid to employees	03		(1,243,822,088)	(1,039,227,601)
4.	Interest paid	04		-	-
5.	Amounts paid for corporate income tax	05		(180,612,316)	(40,443,359)
6.	Other cash inflows from operating activities	06		50,552,545	45,316,603
7.	Other cash outflows from operating activities	07		(617,674,769)	(558,408,984)
	Net cash flow from operating activities	20		10,012,449,492	(7,465,607,745)
II.	Cash flow from investment activities				
1.	Proceeds from lending interest, dividend and profit paid	27		2,269,625	97,118,597
	Net cash flow from investment activities	30		2,269,625	97,118,597
III.	Cash flow from financial activities				
1.	Proceeds from borrowings	33		13,423,643,990	11,411,954,321
2.	Repayment of borrowings	34		(16,379,610,667)	(15,900,740,581)
3.	Dividends and profits paid to owners	36		(211,644,315)	(6,887,024)
	Net cash flow from financial activities	40		(3,167,610,992)	(4,495,673,284)
	Net cash flow in the period (50 = 20+30+40)	50		6,847,108,125	(11,864,162,432)
	Cash and cash equivalents at the beginning of the period	60		3,110,875,588	12,358,910,646
	Effect of changes in foreign exchange rates	61		-	-
	Cash and cash equivalents at the end of the period (70=50+60+61)	70	V.1	9,957,983,713	494,748,214

Hanoi, August 12, 2025

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director



Nguyen Quang Huy



Nguyen Thi Thu Hoai



Vu Duy Hau

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

I. Operational characteristics of enterprise

1. Form of ownership

Constrexim No. 8 Investment and Construction Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company that was converted from a state-owned enterprise pursuant to Decision No. 2261/QĐ-BXD dated December 8, 2005, issued by the minister of Ministry of Construction. The Company operates under Business Registration Certificate No. 01001850677, initially issued on December 21, 2005, by the Hanoi Department of Planning and Investment. The Company has had 10th amendmended to its Business Registration Certificate.

Under the 10th amended Business Registration Certificate dated December 05, 2023 on changing charter capital, the Company's charter capital is **VND 26,721,570,000** *(Twenty-six billion, seven hundred and twenty-one million, five hundred and seventy thousand Vietnamese dong)*.

Share of the Company are listed on the Hanoi Stock Exchange (HNX) under securities code of CX8.

2. Operating industry

The company operates in the field of construction and services.

3. Business lines

- Construction of other civil engineering works. Details: construction and installation of civil, industrial, traffic, irrigation works, infrastructure works, power lines and transformer stations, electromechanical works; Specialized design activities, details: interior and exterior decoration of works;
- Real estate business, land use rights owned by the owner, user or lessee, details: investment in housing business, real estate leasing; Real estate business; Infrastructure business, technical infrastructure of urban areas, industrial parks, export processing zones, high-tech zones, new economic zones, office and housing leasing; business of services of high-rise apartment buildings and offices;
- Real estate consulting, brokerage, auction, land use rights auction, details: Real estate brokerage and consulting services; Architectural activities and related technical consulting, details: Construction consulting, inspection of construction works (excluding construction design services);
- Wholesale of other construction materials and installation equipment, details: Trading in concrete components, trading in construction materials; Other road passenger transport, details: trading in passenger
- Road freight transport, details: freight transport business; Other specialized wholesale not elsewhere classified, details: trading in materials, machinery, equipment, technological lines, goods;
- Other remaining business support services not elsewhere classified, details: import and export of materials, machinery, equipment, technological lines, goods; Management consulting activities: management, exploitation, operation of services of high-rise apartment buildings and offices./.

The Company's Head Office: Constrexim No. 8 Building, Km 8, Nguyen Trai Street - C7, Thanh Xuan Ward, Hanoi.

4. Normal production and business cycle

Normal operating cycle of the Company will last no more than 12 months.

5. Comparability of information on the Financial Statements

Respective information and figures in the Company's Financial Statements for the period from 01/01/2025 to 30/06/2025 are comparative.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

6. Number of employees

The number of the employees as at 30/06/2025 is 37 people (As at 31/12/2024 is 38 people).

II. Accounting period, currency used in accounting

1. Accounting period

The Company's accounting period begins on 01 January and ends on 31 December every year. These Interim Financial Statements are prepared for the period from 01/01/2025 to 30/06/2025.

2. Currency used in accounting

The currency used in accounting is Vietnamese dong ("VND") accounted under the principle of historical cost, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and the legal regulations related to the preparation and presentation of Financial Statements.

III. Applied accounting regime and standards

1. Applied accounting regime and standards

The Company applies the Accounting regime for enterprises promulgated under the Circular No. 200/2014/TT-BTC dated 22/12/2014 by Ministry of Finance guiding the accounting regime for enterprises and Circular No. 53/2016/TT-BTC dated 21/3/2016 by Ministry of Finance regarding amendment to some articles of Circular No. 200/2014/TT-BTC.

2. Statement on the compliance to Accounting Standards and Accounting regime

The Company's Interim Financial Statements are prepared and presented in accordance with current Vietnamese Accounting Standards and Vietnamese Accounting regime for enterprises and relevant legal regulations to the preparation and presentation of the Interim Financial Statements.

IV. Significant accounting policies

1. Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the Financial Statements and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the Board of General Directors's best knowledge, actual results may differ from those estimates.

2. Principle for recognizing Cash

Cash comprise cash on hand, cash in bank that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3. Accounting principle of accounts receivable

Receivables are stated at book value less provision for doubtful debts.

Classification of receivables is made on the following principle:

- Trade accounts receivable consist of receivables with their commercial nature arising from transactions with their purchasing-selling nature between the Company and buyers who are independent entities from the Company.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

- Other receivables consist of receivables with their non-commercial nature, not related to transactions with their purchasing-selling nature.

Provision for doubtful debts is made for each doubtful based on age of each debt amounts or estimated loss that may incur because debtors are insolvent under liquidation, bankruptcy or similar hardship.

Increase, decrease in provision for doubtful debts to be made at the accounting period end shall be recognized into general administration expenses.

4. Principle for recognizing inventories

Inventories are recognized at the lower of cost and net realizable value. The cost of inventories consists of expenses of acquisition, processing and other directly related expenses incurred to bring inventories to their present location and condition.

Net realizable value is determined as the estimated selling price of inventories during the normal business period minus the estimated costs to complete and sell them.

Inventory value is calculated using the monthly weighted average method and accounting follow perpetual inventory.

Method of Provision for Inventory Write-down: A provision for inventory write-down is made for each inventory item whose value has declined (i.e., where the cost exceeds its net realizable value).

Increases or decreases in the required provision for inventory write-down as at the financial statement closing date are recognized in cost of goods sold.

5. Principle for fixed asset recognition and depreciation

Tangible fixed assets are recognized at their historical cost, presented in the Balance Sheet under the items of historical cost, accumulated depreciation and carrying amount.

The historical cost of procured tangible fixed assets includes their purchase price (excluding trade discount or other discount), taxes and directly related costs to bring such assets into the ready-for-use state.

Historical cost of fixed assets which are constructed by contractors includes value of completed and handover works, directly-related costs and stamp duty.

The historical cost of procured tangible fixed assets include actual price of tangible fixed assets which are self-constructed or self-made and their installation and commissioning expense.

The expenses incurred after the initial recognition of tangible fixed assets are recorded as the increases of historical cost of assets when these expenses are sure to increase economic benefits in the future. The incurred expenses which do not satisfy the above conditions are recognized into operating expenses in the period.

The Company applied straight-line depreciation method to tangible fixed assets. Tangible fixed assets are accounted and classified into groups by their nature and purpose of utilization in the Company's production and business operation, including:

<i>Type of fixed assets</i>	<i>Depreciation duration (years)</i>
Building and Structures	25
Machinery, equipment	06 - 08
Means of transportation	03 - 07

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

Gains and losses arising from the liquidation or sale of assets are the difference between the proceeds from the liquidation and the carrying amount of the assets and are recorded in the Interim Income Statement.

6. Accounting principles for Business cooperation contract

Business cooperation contract (BCC) is a contractual agreement between two or more parties to carry out an economic activity without forming an independent legal entity. This activity may be jointly controlled by the parties contributing capital under a joint venture agreement or controlled by one of several parties.

Investment under Business Cooperation Contract No. 21/HDHTKD dated March 31, 2008 and Contract Appendix No. 01-2021/PLHDHTKD dated April 1, 2021 between the Company and An Dat Joint Stock Company. Accordingly, the two companies will cooperate to produce and consume reinforced steel core PVC plastic doors using European technology, each product is printed with the names of the two enterprises. The contract is implemented from April 1, 2021 to March 31, 2022 and adjusts the profit to 0% per year from July 1, 2019 to March 31, 2022. Appendix to Contract No. 01/2022/PLHDHTKD dated April 1, 2022 extends the cooperation period and 0% fixed profit from April 1, 2022 to March 31, 2023. Appendix to Contract No. 01/2023/PLHDHTKD dated April 1, 2023 extends the cooperation period and 0% fixed profit from April 1, 2023 to March 31, 2024. Appendix to Contract No. 01/2024/PLHDHTKD dated April 1, 2024 extends the cooperation period and 0% fixed profit from April 1, 2024 to March 31, 2025. Appendix to Business Cooperation Contract No. 01/2025/PLHDHTKD dated April 1, 2025, extending the cooperation period and fixing the profit rate at 0% per annum from April 1, 2025 to March 31, 2026.

7. Principle for recognition and allocation of prepaid expenses

Prepaid expenses consist of actual expenses incurred but related to the business performance of many accounting periods. Prepaid expenses include prepaid expenses for fixed asset operating leases, business advantages, tools, instruments issued for use awaiting for allocation and other prepaid expenses.

Business advantage is amortized to expense on a straight-line basis over 10 years.

Fixed asset operating lease costs are office rental costs recorded based on prepaid amounts in many accounting periods and asset lease contracts, allocated to expenses using the straight-line method over a period of 25 years.

Other prepaid expenses include fixed asset repair costs, trademark license costs, costs of purchasing the right to use 02 C7 Thanh Xuan kiosks and other costs that are considered to be likely to bring future economic benefits to the Company. These expenditures have been capitalized as prepayments and are allocated to the income statement using the straight-line method in accordance with the prevailing accounting regulations.

8. Accounting principle for liabilities

Liabilities are amounts payable to suppliers and other subjects. Liabilities comprise trade accounts payable and other payables. Liabilities are not recorded at lower amounts than payment obligation.

Classification of liabilities is made on the following principle:

- Trade accounts payable comprises of liabilities with their commercial nature arising from purchasing goods, services, assets and the suppliers are independent from buyers.
- Other amounts payable comprise amounts payable with their non-commercial nature, not related to transactions of purchasing, selling and supplying goods, services.

Liabilities are monitored by details of each item and due date.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

9. Principle for recognizing accrued expense

The Company's accrued expenses comprise the accrual for remuneration of the Board of General Directors and the Supervisory Board, based on the resolutions of the General Meeting of Shareholders and the remuneration calculation schedule. These are actual expenses incurred during the reporting period but not yet paid due to the absence of invoices or insufficient accounting documents. Such expenses are recognized in the production and business costs of the reporting period and are accrued in advance in order to ensure that, when actually incurred, they do not cause abnormal fluctuations in production and business costs.

Accrued expenses on production and business expenses in the period are calculated strictly with reasonable and reliable evidence on the expenses to be accrued in the period to ensure the accounting expenses payable to be accounted will match the actual costs incurred.

10. Principle for recognizing loans

Loans are recognized on the basis of receipts, bank vouchers, loan agreement and loan contracts.

Loans are monitored by details of each item, due date and original currency.

11. Principle for recognizing unearned revenue

Unearned revenue includes revenue received in advance is advance rent, revenue is recognized based on the contract and the amount paid by the customer over several accounting periods. Revenue allocation is based on the monthly rental amount specified in the contract.

12. Principle for recognizing owner's equity

Capital investment of the Company's owners is recognized by shareholders' actual capital contribution.

Retained earnings are the profit amounts from enterprise's business operation after deducting CIT expense this year.

Profit after corporate income tax is allocated to shareholders right after funds are made for under the Corporation Article of the Company as well as legal regulations and upon approval of the General Shareholders' Meeting.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

13. Principle and method of recognizing revenue, other income

Revenue of the Company includes revenue from construction activities, revenue from providing house rental services, electricity and water bills, and revenue from interest on bank deposits.

Revenue from services rendered

Revenue from a service rendered is recognized when the outcome of such transaction is determined reliably. In case such transaction of services rendered is related to many periods, the revenue is recognized in the period corresponding to the completed work item as at the cut-off date of the Financial Statements for such period. Revenue from service provision is determined when it satisfies all the four (4) conditions below:

- Turnover is determined with relative certainty. In case the contract specifies that buyers have the right to return services that were bought under specific terms, the revenue is only recognized when these specific terms no longer exist and the buyers have no right to return services rendered;
- It is possible to obtain economic benefits from the service provision transaction;
- The work volume completed on the cut-off date of the Financial Statements can be determined; and
- The costs incurred from the transaction and the costs of its completion can be determined.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

Revenue from construction

When the outcome of a contract can be estimated reliably:

- For construction contracts that stipulate that contractors are paid according to planned progress, revenue and costs related to the contract are recorded corresponding to the completed work portion as determined by the Company on the closing date of the Financial Statements.
- For construction contracts that stipulate that contractors are paid based on the value of completed work, revenue and costs related to the contract are recorded in proportion to the completed work confirmed by the customer and reflected on the issued invoice.

Increases and decreases in construction volume, compensation and other revenues are only recorded as revenue when agreed with customers.

When the outcome of a construction contract cannot be estimated reliably:

- Revenue is recognized only to the extent of contract costs incurred for which recovery is relatively certain.
- Contract costs are recognized as expenses only when incurred.

The difference between the total cumulative revenue of the construction contract recorded and the cumulative amount recorded on the contract's progress payment invoices is recorded as a receivable or a payable according to the progress payment schedule of the construction contracts.

Interest income

Interest amounts are recognized on accrual basis, being determined on balances of deposits and actual interest rate in the period.

14. Tax liabilities

Value added tax (VAT)

The Company declares and calculates VAT under the guidelines of current value added tax law.

Corporate income tax

Corporate income tax presents the total amount of current tax payable.

Current tax payable is calculated on taxable profit in the year. Taxable income differs from net profit presented in the Interim Income Statement because taxable income does not include assessable incomes or expenses or deductible one in other years (including losses carried forward, if any) and it further excludes items that are non-taxable or non-deductible.

The Company applies corporate income tax rate at 20% on taxable profit.

The corporate income tax of the Company is determined in conformity with current tax regulations. However, these regulations may change from time to time and the final determination of corporate income tax will depend on the tax check results of competent tax authorities.

Other taxes

Other taxes and fees are declared and paid to the local tax authorities in compliance with the current regulations of the State

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

15. Segment report

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment) that is subject to risks and returns that are different from those of other business segments. The Board of General Directors believes that the Company's principal activities are construction and that it operates mainly in one geographical segment in Vietnam. Therefore, the Company does not present segment reports by business segment and geographical segment in accordance with Vietnamese Accounting Standard No. 28 - Segment reporting.

V. Additional information of items presented in Interim Balance Sheet

1. Cash

	30/06/2025 VND	01/01/2025 VND
<i>Cash</i>		
Cash on hand	130,264,752	27,835,365
Cash in bank	9,827,718,961	3,083,040,223
Total	9,957,983,713	3,110,875,588

2. Trade accounts receivable

	30/06/2025 VND		01/01/2025 VND	
	Giá trị	Dự phòng	Giá trị	Dự phòng
<i>a) Short-term</i>				
Cat Hai Construction Limited Company	4,659,582,316	-	5,659,582,316	-
Viet Nam Infrastructure Development and Finance Investment Joint Stock Company (VIDIFI)	509,011,971	-	2,025,252,406	-
Dam Ha District Construction Investment	122,882,842	-	3,922,679,042	-
Lao Cai Provincial Police	674,980,011	-	3,380,497,828	-
Bach Dang Company	850,818,950	-	3,728,843,900	-
Others	11,149,136,389	-	13,170,926,323	-
Total	17,966,412,479	-	31,887,781,815	-

b) Trade accounts receivable as related parties: Details are presented in Note VIII.2

3. Advances to suppliers

	30/06/2025 VND	01/01/2025 VND
<i>Short-term</i>		
Vietnam Auditing and Evaluation Co., Ltd.	-	40,000,000
Total	-	40,000,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

4. Other receivables

	30/06/2025		01/01/2025	
	VND		VND	
	Amount	Provision	Amount	Provision
a) Short-term				
Other receivables	34,933,357,417	-	33,017,432,579	-
Infrastructure and Mechanical Construction Enterprise (1)	6,959,747,936	-	6,035,453,484	-
Unit of Construction No. 5 (1)	3,413,282,307	-	2,941,208,702	-
C7 Thanh Xuan Building Management Board (1)	7,915,401,790	-	7,724,269,807	-
Unit of Construction No. 4 - Branch 8.2 (1)	4,218,162,954	-	4,218,162,954	-
Nguyen Duy Long Construction Project (1)	2,218,331,382	-	2,218,331,382	-
Unit of General Construction No. 3 (1)	3,137,753,393	-	3,137,753,393	-
Unit of Construction and installation No. 9 (1)	1,228,789,630	-	900,364,832	-
Others (1)	4,841,888,025	-	4,841,888,025	-
An Dat Joint Stock Company (2)	1,000,000,000	-	1,000,000,000	-
Advance	18,914,669	-	18,914,669	-
Total	34,952,272,086	-	33,036,347,248	-

(1) Receivables of units and teams are the amount the Company pays for purchasing supplies and raw materials on behalf of the teams and enterprises. After the project is completed and the documents of the enterprises and teams are transferred, the Company will offset other receivables with other payables of the teams and enterprises.

(2) Investment under Business Cooperation Contract No. 21/HDHTKD dated March 31, 2008 and Contract Appendix No. 01-2021/PLHDHTKD dated April 1, 2021 between the Company and An Dat Joint Stock Company. Accordingly, the two companies will cooperate to produce and consume reinforced steel core PVC plastic doors using European technology, each product is printed with the names of the two enterprises. The contract is implemented from April 1, 2021 to March 31, 2022 and adjusts the profit to 0% per year from July 1, 2019 to March 31, 2022. Appendix to Contract No. 01/2022/PLHDHTKD dated April 1, 2022 extends the cooperation period and 0% fixed profit from April 1, 2022 to March 31, 2023. Appendix to Contract No. 01/2023/PLHDHTKD dated April 1, 2023 extends the cooperation period and 0% fixed profit from April 1, 2023 to March 31, 2024. Appendix to Contract No. 01/2024/PLHDHTKD dated April 1, 2024 extends the cooperation period and 0% fixed profit from April 1, 2024 to March 31, 2025. Appendix to Business Cooperation Contract No. 01/2025/PLHDHTKD dated April 1, 2025, extending the cooperation period and fixing the profit rate at 0% per annum from April 1, 2025 to March 31, 2026.

b) Other receivables as related parties: Details are presented in Note VIII.2

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

5. Inventories

	30/06/2025		01/01/2025	
	VND		VND	
	Historical cost	Provision	Historical cost	Provision
Work in progress (*)	10,384,871,848	-	10,566,277,060	-
Total	10,384,871,848	-	10,566,277,060	-

(*) Work in progress include unfinished production and business costs of construction projects for site clearance to serve the land acquisition-of-the Capital Youth Park, District Multi-purpose Sports Hall and sub-items, Items: Construction of circular sewers and collection ditches, Items: Construction of curbs and crushed stone road foundations, etc.

6. Increases, decreases of tangible fixed assets

	Unit: VND			
Items	Building and Structures	Machinery, equipment	Means of transportation	Total
<i>Historical cost</i>				
Balance as at 01/01/2025	1,418,827,242	466,853,545	1,113,725,888	2,999,406,675
Balance as at 30/06/2025	1,418,827,242	466,853,545	1,113,725,888	2,999,406,675
<i>Accumulated depreciation</i>				
Balance as at 01/01/2025	982,120,372	466,853,545	1,113,725,888	2,562,699,805
Depreciation in the year	28,376,544	-	-	28,376,544
Balance as at 30/06/2025	1,010,496,916	466,853,545	1,113,725,888	2,591,076,349
<i>Carrying amount</i>				
As at 01/01/2025	436,706,870	-	-	436,706,870
As at 30/06/2025	408,330,326	-	-	408,330,326

Historical cost of fixed assets which has been fully depreciated but still in use as at 30/06/2025: VND 1,580,579,433 (As at 31/12/2024: VND 1,580,579,433).

7. Prepaid expenses

	30/06/2025	01/01/2025
	VND	VND
Long-term		
Prepaid expenses for operating leases	2,593,334,524	2,766,223,495
Expenses for leasing the right to use a brand	15,652,000	57,826,000
Expenses for acquiring the right to use 02 kiosks C7 Thanh Xuan	427,153,851	474,615,386
Total	3,036,140,375	3,298,664,881

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

8. Trade accounts payable

	30/06/2025		01/01/2025	
	VND		VND	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
<i>Short-term</i>				
Constrexim No 8.2 Investment and Construction Joint Stock Company	128,554,244	128,554,244	128,554,244	128,554,244
Total	128,554,244	128,554,244	128,554,244	128,554,244

9. Advances from customers

	30/06/2025	01/01/2025
	VND	VND
<i>Short-term</i>		
Hung Vuong Housing Development Joint Stock Company	1,000,000,000	-
Hanoi Hotel Joint Venture Co., Ltd.	2,240,274,572	-
Global Property Investment Corporation	2,522,138,795	410,874,193
Lam Son Construction and Trading Company Limited	709,502,080	209,502,080
Air Traffic Technical Company Limited	302,655,156	302,655,156
Others	13,760,621	52,469,734
Total	6,788,331,224	975,501,163

10. Taxes and payables to the State budget

	01/01/2025	Amounts payable	Amounts paid in the year	Unit: VND
				30/06/2025
<i>a) Payables</i>				
Corporate income tax	90,725,164	38,405,656	129,130,820	-
Personal income tax	2,489,976	54,306,691	54,266,261	2,530,406
Fees, charges and other payables	-	3,000,000	3,000,000	-
Total	93,215,140	95,712,347	186,397,081	2,530,406
<i>b) Receivables</i>				
Corporate income tax	-	-	51,481,496	51,481,496
Total	-	-	51,481,496	51,481,496

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

11. Accrued expenses

	30/06/2025 VND	01/01/2025 VND
<i>Short-term</i>		
Accrued 13th month salary	-	178,000,000
Accrued audit fee	-	77,000,000
Accrued remuneration of the Board of Management and the Board of Supervisors	60,000,000	60,000,000
Total	60,000,000	315,000,000

12. Unearned Revenue

	30/06/2025 VND	01/01/2025 VND
<i>Long-term</i>		
Revenue received in advance for office rent	1,584,625,186	1,542,961,607
Total	1,584,625,186	1,542,961,607

13. Other payables

	30/06/2025 VND	01/01/2025 VND
<i>a) Short-term</i>	22,165,683,775	30,874,244,081
Trade union fee	272,467,009	292,697,113
Other payables	21,893,216,766	30,581,546,968
Dividends payable	510,292,236	454,720,851
Infrastructure Installation and Mechanical Construction Enterprise (*)	9,668,462,722	13,641,736,265
Unit of General Construction No. 9 (*)	1,362,134,841	1,975,245,527
Unit of Construction No. 5 (*)	5,531,121,915	8,430,147,246
Unit of General Construction No. 1 (*)	44,784,280	44,784,280
Unit of General Construction No. 6 (*)	2,706,500,244	3,878,388,950
Construction Consulting and Construction Center (*)	303,707,217	308,607,217
Others (*)	1,766,213,311	1,847,916,632
<i>b) Long-term</i>	1,017,160,000	1,017,160,000
Long-term collaterals, deposits received	1,017,160,000	1,017,160,000
Total	23,182,843,775	31,891,404,081

(*) Other payables to enterprises and teams represent costs and input taxes of construction items transferred to the Company by the teams and factories and some other payable costs. After the items are completed, the Company will offset other receivables and other payables of the teams and factories.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

14. Loans and obligations under finance lease

	30/06/2025		In the period		01/01/2025	
	VND		VND		VND	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
a) Short-term						
Bank loan						
Joint Stock Commercial Bank for Investment and Development of Vietnam (*)	10,182,016,390	10,182,016,390	11,865,863,990	15,959,610,667	14,275,763,067	14,275,763,067
Loans for organizations and individuals						
Nguyen Thi Thu Hoai (**)	7,159,280,000	7,159,280,000	1,557,780,000	420,000,000	6,021,500,000	6,021,500,000
Vu Duc Tien (**)	3,281,780,000	3,281,780,000	597,780,000	200,000,000	2,884,000,000	2,884,000,000
Nguyen Thi Hue (**)	3,831,000,000	3,831,000,000	960,000,000	220,000,000	3,091,000,000	3,091,000,000
	46,500,000	46,500,000	-	-	46,500,000	46,500,000
Total	17,341,296,390	17,341,296,390	13,423,643,990	16,379,610,667	20,297,263,067	20,297,263,067

(*) Credit limit contract No. 01/2024/459/HDTD dated June 27, 2024, credit limit of VND 80,000,000,000, of which short-term loan balance and payment guarantee balance do not exceed VND 15,000,000,000, the above limit includes all short-term loan balance and payment guarantee balance of the Company transferred from Credit limit contract No. 01/2023/459/HDTD dated June 12, 2023. The credit term is within 12 months, the interest rate is determined in each specific Credit Contract according to the Bank's interest rate regime in each period.

(**) Short-term personal loans according to loan contracts and extension appendices have a term of 01 - 03 months, interest rate of 0%/year, collateral is all revenue, fixed and current assets of the Company, loan purpose is to serve construction works.

b) Loans with related parties: Details are presented in Note VIII.2

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

15. Owner's equity

a) Movement in owner's equity

Items	Owner's contributed capital	Undistributed retained earnings	Unit: VND Total
Balance as at 01/01/2024	26,721,570,000	797,631,881	27,519,201,881
Profit in the previous year		523,678,641	523,678,641
Appropriated fund	-	(63,413,040)	(63,413,040)
Dividends	-	(267,215,700)	(267,215,700)
Balance as at 31/12/2024	26,721,570,000	990,681,782	27,712,251,782
Profit in the period		153,622,629	153,622,629
Appropriated fund (*)	-	(104,735,728)	(104,735,728)
Dividends (*)	-	(267,215,700)	(267,215,700)
Balance as at 30/06/2025	26,721,570,000	772,352,983	27,493,922,983

(*) Profit distribution of the year 2024 in accordance with Resolution No. 19NQ-2025/CX8-ĐHĐCĐ dated June 5, 2025 of Constrexim No. 8 Investment and Construction Joint Stock Company, as approved at the 2025 Annual General Meeting of Shareholders.

b) Details of owner's equity

	30/06/2025 VND	01/01/2025 VND
Shareholders' equity	26,721,570,000	26,721,570,000
Total	26,721,570,000	26,721,570,000

c) Capital transactions with owners, dividend distribution and shared profit

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
- Owner's contributed capital	26,721,570,000	26,721,570,000
+ Contributed at current period's opening balance	26,721,570,000	26,721,570,000
+ Increase in contributed capital during the period	-	-
+ Decrease in contributed capital during the period	-	-
+ Contributed at current period's closing balance	26,721,570,000	26,721,570,000
- Paid dividend, shared profit	267,215,700	267,215,700

d) Shares

	30/06/2025 Shares	01/01/2025 Shares
Number of shares registered for issue	2,672,157	2,672,157
Number of shares issued to the public	2,672,157	2,672,157
- Ordinary shares	2,672,157	2,672,157
- Preferred stock	-	-
Number of outstanding shares in circulation	2,672,157	2,672,157
- Ordinary shares	2,672,157	2,672,157
- Preferred stock	-	-
- An ordinary share has par value of VND 10,000	-	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

f) Funds of the Company

Items	01/01/2025	Increase in the year	Decrease in the year	Unit: VND 30/06/2025
Development and investment fund	476,493,293	73,315,010	-	549,808,303
Total	476,493,293	73,315,010	-	549,808,303

(*) Purpose of appropriated fund:

The company's development and investment fund is appropriated from the after corporate income tax profits distributed based on self-mobilized capital and used to supplement the company's charter capital by investing in business expansion or in-depth development projects.

VI. Additional information for items presented in Interim Income Statement

1. Gross revenue from goods sold and services rendered

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Revenue		
Revenue from construction	30,104,461,269	31,570,434,124
Revenue from services rendered	1,733,321,315	1,729,723,430
Total	31,837,782,584	33,300,157,554

2. Cost of sales

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Cost of construction	29,452,718,427	30,887,711,827
Cost of services rendered	759,214,139	827,146,368
Total	30,211,932,566	31,714,858,195

3. Financial income

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Interest from bank deposits	2,269,625	2,345,994
Total	2,269,625	2,345,994

4. Other income

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Late payment interest	-	45,316,603
Total	-	45,316,603

**CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION
JOINT STOCK COMPANY**

Address: Constrexim 8 Building, Km 8, Nguyen Trai
Thanh Xuan Ward, Hanoi, Vietnam

INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2025
to 30/06/2025

Form B 09a - DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

5. Other expenses

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Branding costs	-	48,920,000
Total	-	48,920,000

6. General and administration expenses

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Staff expenses	1,244,897,464	1,236,625,245
Depreciation and amortization	35,275,272	28,376,544
Taxes, fees and charges	6,685,223	6,841,991
External services expenses	142,004,126	194,768,976
Other expenses in cash	7,229,273	6,433,273
Total	1,436,091,358	1,473,046,029

7. Production cost by nature

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Raw materials	20,216,296,906	17,710,437,518
Labour	2,716,445,464	3,413,246,467
Depreciation and amortization	28,376,544	28,376,544
Out-sourced services	4,699,647,111	2,399,356,460
Other monetary expenses	3,865,106,686	4,389,245,650
Total	31,525,872,711	27,940,662,639

8. Current corporate income tax expenses

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Accounting profit before corporate income tax	192,028,285	110,995,927
Non-deductible expenses for tax purpose	-	48,920,000
Corporate income tax assessable income	192,028,285	159,915,927
Current corporate income tax rate	20%	20%
Corporate income tax expense calculated on current taxable incomes	38,405,656	31,983,185
Current corporate income tax expenses are exempted or reduced	-	-
Total current corporate income tax expense	38,405,656	31,983,185

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

9. Basic earning per share

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Accounting profit after corporate income tax	153,622,629	79,012,742
Adjustments to increase or decrease accounting profits to determine profits or losses allocated to shareholders owning ordinary shares:		
<i>Increase</i>	-	-
<i>Decrease</i>	-	-
Profit or loss allocated to shareholders owning ordinary shares	153,622,629	79,012,742
Average number of ordinary shares outstanding during the year	2,672,157	2,672,157
Basic earnings per share	57.49	29.57

() For the period from January 1, 2025 to June 30, 2025, the profit for distribution to ordinary shareholders has not been reduced by the appropriation to the bonus and welfare fund.*

VII. Additional information for items presented in the Interim Cash Flow Statement

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
1. Actual receipt of borrowing amounts in the period		
Proceeds from borrowings under normal agreement	13,423,643,990	11,411,954,321
2. Principal amount paid in the period		
Payment of borrowing principal under normal agreement	16,379,610,667	15,900,740,581

VIII. Other information

1. Subsequent events after reporting period

Board of General Directors confirms that, according to Board of General Directors, in all material respects, there are no unusual events arising after the balance sheet date of accounting book which affects the financial position and operation of the Company that needed to be adjusted or presented on the Interim Financial Statements for the period from 01/01/2025 to 30/06/2025.

2. Transactions and balances with related parties

Related parties of the Corporation include: key members, individuals who are related to key members and other related parties.

List of related parties

Related parties

Vietnam Investment Construction and Trading Joint Stock Corporation
Vu Duc Tien
Vu Duy Hau

Hoang Bien Cuong
Vu Tuong Vy

Relationship

Shareholder

Shareholder - Chairman of BOM
Shareholder - General Director - Member of BOM
Member of BOM
Non-control Member of BOM

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

Ly Thanh Hang	Independent Member of BOM
Vu Ngoc Triu	Deputy General Director
Le Van Luc	Deputy General Director
Nguyen Van Sinh	Deputy General Director
Nguyen Thi Thu Hoai	Shareholder - Chief Accountant
Nguyen Thi Hue	Shareholder
Nguyen Thi Viet Hoa	Shareholder
Dinh Long	Shareholder
Bui Thi Ha Thu	Shareholder
Nguyen Thi Thanh Van	Shareholder

a) During the period, the Company has entered into its significant transactions with related parties:

	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
Advance		
Vu Duc Tien	50,000,000	-
Dinh Long	6,536,730	6,536,730
Advance payment		
Dinh Long	1,200,000	1,200,000
Vu Duy Hau	50,000,000	-
Borrowings		
Vu Duc Tien	960,000,000	3,000,000,000
Nguyen Thi Thu Hoai	597,780,000	-
Nguyen Thi Hue	-	90,000,000
Payment of borrowings		
Nguyen Thi Hue	-	175,000,000
Nguyen Thi Thu Hoai	200,000,000	1,764,500,000
Vu Duc Tien	220,000,000	320,000,000
Dinh Long	-	1,340,500,000
Bui Thi Ha Thu	-	750,000,000

b) Balances with related parties

	30/06/2025 VND	01/01/2025 VND
Advance		
Vu Duc Tien	12,914,669	12,914,669
Dinh Long	2,000,000	2,000,000
Borrowings		
Nguyen Thi Thu Hoai	3,281,780,000	2,884,000,000
Vu Duc Tien	3,831,000,000	3,091,000,000
Nguyen Thi Hue	46,500,000	46,500,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

c) Income of key management members

Họ và tên	Chức danh	From 01/01/2025 to 30/6/2025 VND	From 01/01/2024 to 30/6/2024 VND
1. Income of Board of General Directors		185,911,448	161,942,882
Mr. Vu Duy Hau	General Director - Member of BOM	185,911,448	161,942,882
Mr. Vu Ngoc Triu (*)	Deputy General Director	-	-
Mr. Nguyen Van Sinh (*)	Deputy General Director	-	-
Mr. Le Van Luc (*)	Deputy General Director	-	-
(*) Mr. Le Van Luc, Mr. Nguyen Van Sinh and Mr. Vu Ngoc Triu receive income according to each internal contract, so the Company does not explain.			
2. Income of Chief Accountant and other management members		356,858,247	316,323,454
Mr. Vu Duc Tien	Chairman of BOM	155,380,000	135,830,000
Mr. Hoang Bien Cuong	Member of BOM	37,150,000	34,460,000
Mrs. Nguyen Thi Thu Hoai	Chief Accountant	164,328,247	146,033,454
Total		542,769,695	478,266,336

3. Comparative information

Comparative figures are the figures of the audited and reviewed Financial Statements for the fiscal year ended 31/12/2024 and Interim Financial Statements for the period from 01/01/2024 to 30/06/2024 of Constrexim No. 8 Investment and Construction Joint Stock Company by Vietnam Auditing and Evaluation Co., Ltd. (VAE).

Hanoi, August 12, 2025

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director



Nguyen Quang Huy



Nguyen Thi Thu Hoai



Vu Duy Hau