

**VIETNAM INVESTMENT
CONSTRUCTION AND TRADING
JOINT STOCK CORPORATION**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 140/CV-CTX-TKTCT

Hanoi, 29 July 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information in the securities market, the Vietnam Investment Construction and Trading Joint Stock Corporation hereby discloses Financial Statements for the Second Quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Vietnam Construction and Trading Investment Joint Stock Corporation
 - Stock code: CTX
 - Address: Floor 2, HH2 Building, Duong Dinh Nghe Street, Cau Giay Ward, District, Hanoi.
 - Phone: (024) 62812000 Fax: (024) 37820176
 - Email:..... Website: <https://www.ctx.vn/>
2. Information disclosed:
 - Financial Statements for the Second Quarter of 2026.
 - ☒ Separate financial statements (in cases where the listed company has no subsidiaries and the parent accounting unit has subordinate units).
 - ☒ Consolidated financial statements (in cases where the listed company has subsidiaries).
 - ☐ Combined financial statements (in cases where the listed company has subordinate accounting units with separate accounting structures).
 - Cases requiring explanation of reasons:
 - + The auditor provides a qualified opinion for the financial statements (for audited financial statements of 2026):
 - ☐ Yes ☐ No
 - Explanation document in case of "Yes":
 - ☐ Yes ☐ No
 - + Profit after tax in the reporting period has a variance of 5% or more before and after auditing, or changes from loss to profit or vice versa (for audited financial statements of 2026):
 - ☐ Yes ☐ No
 - Explanation document in case of "Yes":
 - ☐ Yes ☐ No



- Profit after corporate income tax in the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes ☐ No

Explanation document in case of "Yes":

☒ Yes ☐ No

- Profit after tax in the reporting period shows a loss, reversing a profit from the same period of the previous year, or vice versa:

☒ Yes ☐ No

Explanation document in case of "Yes":

☒ Yes ☐ No

This information was disclosed on the Corporation's website on 29 July 2026 at the following link:

<https://www.ctx.vn/>

Attachments:

- *Separate Financial Statements for the Second Quarter of 2026*
- *Consolidated Financial Statements for the Second Quarter of 2026*
- *Authorization to Sign the Financial Statements*
- *Written Explanation of the Difference in Profit after Corporate Income Tax.*

**REPRESENTATIVE OF THE ORGANIZATION
AUTHORIZED PERSON FOR INFORMATION**

DISCLOSURE



TRAN ANH HAI



No: 171 /CV-CTX-TKTCT

Re: Explanation of variance in profit after corporate income tax.

Hanoi, 29 July 2026

To: Hanoi Stock Exchange

1. Company Name: Vietnam Investment Construction and Trading Joint Stock Corporation
Stock Code: CTX
Head Office Address: 2nd Floor, HH2 Building, Duong Dinh Nghe Street, Cau Giay, Hanoi.
Phone: (024) 6281.2000 - Fax: (024) 3782.0176 - Email: info@ctx.vn
2. Authorized person for information disclosure: Mr. Tran Anh Hai
3. Content of the disclosed information:
 - 3.1. Explanation of the Difference in Profit after Corporate Income Tax as Presented in the Parent Company's Statement of Profit or Loss for the Second Quarter of 2026:
Profit after corporate income tax reported in the Parent Company's Statement of Profit or Loss for the second quarter of 2026 changed by more than 10% compared with the same period of the previous year and shifted from a loss in the corresponding period of the previous year to a profit in the current period:
Profit after corporate income tax for the second quarter of 2026 amounted to VND 2.35 billion, an increase of VND 2.098 billion compared with the same period of the previous year. The increase was mainly attributable to significant growth in sales revenue and financial income, which increased by VND 345 billion and VND 6.18 billion, respectively, compared with the same period of the previous year.
 - 3.2. Explanation of the Difference in Profit after Corporate Income Tax as Presented in the Consolidated Statement of Profit or Loss for the Second Quarter of 2026:
Profit after corporate income tax reported in the Consolidated Statement of Profit or Loss for the second quarter of 2026 changed by more than 10% compared with the same period of the previous year and shifted from a loss in the corresponding period of the previous year to a profit in the current period:
Profit after corporate income tax for the second quarter of 2026 amounted to VND 6.68 billion, an increase of VND 8.16 billion compared with the same period of the previous year. The increase was mainly attributable to a VND 6.17 billion rise in financial income during the reporting period compared with the same period of the previous year.
4. This information was published on the corporation's official website on 29/07/2026, at the link: <https://www.ctx.vn/>

We commit that the above disclosed information is truthful and take full responsibility under the law for the content disclosed.

Recipients:

- As addressed above;
- Archive: Office, Corporate Secretary.

**AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE****TRAN ANH HAI**

GIẤY ỦY QUYỀN**Căn cứ:**

- Luật dân sự số 91/2015/QH13 được Quốc hội ban hành ngày 24/11/2015;
- Luật Doanh nghiệp và các văn bản hướng dẫn hiện hành;
- Điều lệ Tổng công ty cổ phần Đầu tư Xây dựng và Thương mại Việt Nam.

1. Bên ủy quyền:

- Tổng công ty cổ phần Đầu tư Xây dựng và Thương mại Việt Nam
- Người đại diện theo pháp luật : Ông **Lý Quốc Hùng**
- Số căn cước công dân : 001073011802 do Cục trưởng Cục Cảnh sát quản lý hành chính về trật tự xã hội cấp ngày 23/11/2021
- Chức vụ : Tổng giám đốc
- Địa chỉ ĐKDN : Tầng 2 tòa nhà HH2, đường Dương Đình Nghệ, Phường Cầu Giấy, Thành phố Hà Nội, Việt Nam.

2. Bên được ủy quyền:

- Bà : **Hoàng Thị Hương Lan**
- Số căn cước công dân : 019179001310 do Cục trưởng Cục Cảnh sát quản lý hành chính về trật tự xã hội cấp ngày 3/4/2021
- Chức vụ : Phó Tổng giám đốc
- Địa chỉ : P14A2-CT2B-CC VP Quốc Hội – Đường Trịnh Văn Bô – P. Xuân Phương, Hà Nội.

3. Nội dung ủy quyền:

Ông Lý Quốc Hùng ủy quyền cho bà Hoàng Thị Hương Lan thay mặt cho Tổng công ty cổ phần Đầu tư Xây dựng và Thương mại Việt Nam ký Báo cáo tài chính văn phòng Công ty mẹ và hợp nhất năm, bán niên, quý của Tổng công ty CTX Holdings (báo cáo tự lập và báo cáo kiểm toán) theo quy định của pháp luật.

Các nội dung do bà Hoàng Thị Hương Lan được ủy quyền ký phải phù hợp với quy định của Tổng công ty và pháp luật Việt Nam.

Bà Hoàng Thị Hương Lan thực hiện các công việc trong phạm vi ủy quyền với tư cách là đại diện hợp pháp của Tổng công ty cổ phần Đầu tư Xây dựng và Thương mại Việt Nam, chịu trách nhiệm trước Tổng giám đốc và trước pháp luật về nội dung công việc trong phạm vi được ủy quyền.

4. Thời hạn ủy quyền:

Giấy ủy quyền này thay thế cho Giấy ủy quyền số 01/GUQ-CTX-VP ngày 21/01/2025, có hiệu lực kể từ ngày ký cho tới khi các công việc theo nội dung ủy quyền được hoàn thành hoặc có văn bản khác của Tổng công ty thay thế ủy quyền này./.

BÊN ỦY QUYỀN**TỔNG GIÁM ĐỐC
LÝ QUỐC HÙNG****BÊN ĐƯỢC ỦY QUYỀN****PHÓ TỔNG GIÁM ĐỐC
HOÀNG THỊ HƯƠNG LAN**



**VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK
CORPORATION SEPARATE FINANCIAL STATEMENTS**

Quarter II/2026

From April 01st, 2026 to June 31th, 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of Directors of Vietnam Construction and Trading Investment Joint Stock Corporation presents this report together with the Financial Statements for the financial period ending on **June 30th, 2026**.

THE CORPORATION INFORMATION

Vietnam Construction and Trading Investment Joint Stock Corporation was converted (equitized) according to Decision No. 565/QĐ-BXD dated April 13rd, 2007, issued by the Minister of Construction on the transformation of the State-owned enterprise Vietnam Construction and Import-Export Company into Vietnam Construction and Trading Investment Joint Stock Corporation. The Corporation was granted the first Business Registration Certificate No. 0103017485 on **May 25th, 2007** by the Hanoi Department of Planning and Investment and the 14th amended certificate on **July 20th, 2026**, with the current business registration number **0100109441**.

The charter capital of the Corporation as per the business registration is **1,004,760,400 VND** (One thousand and four billions, seven hundred sixty thousand million four hundred thousand Vietnamese dong).

The Corporation's head office is located on the 2nd floor, HH2 building, Duong Dinh Nghe Street, Cau Giay Ward, Hanoi City, Vietnam.

BOARD OF DIRECTORS AND EXECUTIVE BOARD

Mr. Phan Minh Tuan	Chairman
Mr. Nguyen Hung	Independent Member (Dismissed effective 21/11/2025)
Mr. Tran Khanh	Independent Member (Dismissed effective 21/11/2025)
Ms. Chu Thi Hong Hanh	Independent Member (Dismissed effective 21/11/2025)
Mr. Ly Quoc Hung	Member
Mr. Tran Hai Anh	Member (Appointed as 21/11/2025)
Ms. Hoang Thi Huong Lan	Member (Appointed as 21/11/2025)
Mr. Pham Sy Hiep	Member (Appointed as 21/11/2025)

Board of Supervisors

Mr. Ly Van Kha	Head of the Board
Mr. Tran Anh Tu	Member (Dismissed effective 21/11/2025)
Mr. Nguyen Toan Thang	Member (Dismissed effective 21/11/2025)
Mr. Bui Hong Quang	Member (Appointed as 21/11/2025)
Mrs. Phan Thi To Hoa	Member (Appointed as 21/11/2025)

Members of the Executive Board managing the Corporation as of the date of this report include:

- Mr. Ly Quoc Hung - General Director (Appointed as 03/07/2026)
- Mr. Phan Minh Tuan - General Director (Dismissed effective 03/07/2026)
- Mrs. Ngo Thi Thu Ly - Deputy General Director (Dismissed effective 11/08/2025)
- Mrs. Hoang Thi Huong Lan – Deputy General Director (Appointed as 27/12/2024)
- Mr. Do Hai Binh – Deputy General Director (Appointed as 27/12/2024)

BUSINESS PERFORMANCE AND PROFIT DISTRIBUTION

The Corporation's financial position as of **June 30th, 2026**, as well as its business results and cash flows for the financial year ending on the same date, are presented in the Financial Statements from pages 03 to 31 attached herein.

EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

The Board of General Directors confirms that, based on material aspects, no unusual events have occurred after the closing date of the accounting period that would affect the Corporation's financial position and operations, which would require adjustments or disclosures in the Financial Statements for the reporting period ending on **June 30th, 2026**.

RESPONSIBILITIES OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Corporation is responsible for preparing annual Financial Statements that reflect a true and fair view of the financial position, business results, and cash flows of the Corporation. In preparing these Financial Statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether applicable accounting principles have been followed, with any material deviations disclosed and explained in the Financial Statements;
- Design, implement, and maintain an internal control system relevant to the preparation and fair presentation of the Financial Statements to ensure they are free from material misstatements, whether due to fraud or error;
- Prepare the Financial Statements on a going concern basis, unless it is inappropriate to assume that the Corporation will continue its operations.

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

The Board of General Directors of the Corporation is responsible for ensuring that accounting records are properly maintained to reflect the Corporation's financial position at any time and for ensuring that the Financial Statements comply with Vietnamese Accounting Standards, the Vietnamese Accounting System, and relevant legal regulations. The Board of Directors is also responsible for safeguarding the Corporation's assets and implementing appropriate measures to prevent and detect fraud and other irregularities.

The Corporation's legal representative is **Mr. Ly Quoc Hung**, General Director, appointed by the Board of Directors on July 14th, 2026.

Auth. General Director



Hoang Thi Huong Lan

Deputy General Director

(Authorization letter No.23/GUQ-CTX-VP

dated July 22nd, 2026)

Hanoi, July 28th, 2026

Form: B 01-DN

SEPARATE BALANCE SHEET

Quarter II/2026

At as 30/06/2026

Unit: VND

No.	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A -	CURRENT ASSETS	100		1.294.478.724.489	1.810.552.057.407
	(100 = 110+120+130+140+150+160+170)				
I-	Cash and cash equivalents	110	1	268.099.643.268	236.372.419.300
1	Cash	111		254.099.643.268	116.372.419.300
2	Cash equivalents	112		14.000.000.000	120.000.000.000
II-	Short-term financial investments	120	2	99.935.970.051	640.145.970.051
1	Trading securities	121		2.549.370.051	2.549.370.051
2	Provision for impairment of trading securities	122		(2.403.400.000)	(2.403.400.000)
3	Held-to-maturity investments	123		99.790.000.000	640.000.000.000
III-	Short-term receivables	130		721.735.135.569	625.451.755.499
1	Short-term receivables from customers	131	3	536.528.392.972	192.601.841.745
2	Prepayments to sellers in short-term	132	4	240.376.582.398	196.671.462.000
5	Other short-term receivables	135	5	99.916.204.718	391.268.082.583
6	Short-term allowances for doubtful debts	136		(155.089.630.829)	(155.089.630.829)
7	Shortage of assets awaiting resolution	137		3.586.310	-
IV-	Inventories	140		195.856.652.805	295.483.041.936
1	Inventories	141	6	195.856.652.805	295.483.041.936
2	Provision for devaluation of inventories	149		-	-
V-	Short-term biological assets	150		-	-
VI	Other short-term assets	160		8.851.322.796	13.098.870.621
1	Short-term deferred expenses	161		461.907.264	174.824.703
2	Deductible value added tax	162		6.958.928.771	11.497.060.402
3	Tax and other receivables from government budget	163		1.430.486.761	1.426.985.516
4	Government bonds purchased for resale	164		-	-
5	Other current assets	165		-	-

SEPARATE BALANCE SHEET (CONTINUED)

Quarter II/2026

At as 30/06/2026

No.	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
B -	NON-CURRENT ASSETS	200		1.163.536.442.683	848.261.002.167
	(200 = 210+220+240+250+260+270)				
I	Long-term receivables	210		3.450.141	3.450.141
4	Long-term intra-company receivables	214		-	-
5	Other long-term receivables	215		3.450.141	3.450.141
6	Long-term allowances for doubtful debts	216		-	-
II	Fixed assets	220		794.314.722	874.335.962
1	Tangible fixed assets	221	7	794.314.722	874.335.962
-	- Cost	222		7.814.560.485	7.814.560.485
-	- Accumulated depreciation	223		(7.020.245.763)	(6.940.224.523)
III-	Long-term biological assets	230		-	-
IV-	Investment property	240	8	8.633.713.582	9.296.743.240
1	- Historical Costs	241		34.003.079.625	34.003.079.625
2	- Accumulated depreciation/impairment	242		(25.369.366.043)	(24.706.336.385)
V-	Long-term assets in progress	250		129.552.048.033	87.407.201.380
1	Long-term work in progress	251		-	-
2	Construction in progress	252	6	129.552.048.033	87.407.201.380
VI	Long-term financial investments	260	2	1.024.148.092.452	750.180.655.722
1	Investments in subsidiaries	261		771.593.899.998	771.173.899.998
2	Investments in joint ventures and associates	262		32.933.412.413	32.933.412.413
3	Investments in equity of other entities	263		285.207.685.730	12.012.898.701
4	Allowances for long-term investments	264		(65.586.905.689)	(65.939.555.390)
VI	Other long-term assets	270		404.823.753	498.615.722
1.	Long-term deferred expenses	271	9	404.823.753	498.615.722
	TOTAL ASSETS (270 = 100+200)	280		2.458.015.167.172	2.658.813.059.574

SEPARATE BALANCE SHEET (CONTINUED)

Quarter II/2026

At as 30/06/2026

No.	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C-	LIABILITIES	300		1.204.653.616.982	1.410.802.246.308
	(300 = 310+330)			-	-
I-	Short-term liabilities	310		585.848.865.166	1.107.985.533.917
1	Short-term trade payables	311	11	198.190.311.662	178.887.448.313
2	Short-term prepayments from customers	312	12	29.391.721.413	29.615.559.056
3	Dividends and profit payables	313		2.155.149.757	-
4	Short-term Taxes and other payables to State budget	314	13	1.562.854.089	75.090.441.706
5	Payables to employees	315		1.611.169.300	1.391.607.297
6	Short-term accrued expenses	316	14	233.648.819.247	243.531.253.069
9	Short-term deferred revenues	319		6.220.701.646	-
10	Other short-term payments	320	15	13.068.138.052	332.894.734.099
11	Short-term borrowings and finance lease liabilities	321	10	100.000.000.000	246.574.490.377
II-	Long-term liabilities	330		618.804.751.816	302.816.712.391
4	Long-term accrued expenses	334	14	303.218.757.788	301.861.552.504
8	Other long-term payables	338		315.585.994.028	955.159.887
D-	OWNERS' EQUITY	400	17	1.253.361.550.190	1.248.010.813.266
1.	Contributed capital	411		1.004.067.400.000	789.072.760.000
-	Ordinary shares with voting rights	411a		1.004.067.400.000	789.072.760.000
10.	Undistributed profit after tax	420		249.294.150.190	458.938.053.266
-	Undistributed profit after tax brought forward	420a		243.943.413.266	259.102.444.285
-	Undistributed profit after tax for the current year	420b		5.350.736.924	199.835.608.981
TOTAL RESOURCES (440 = 300+400)		440		2.458.015.167.172	2.658.813.059.574

Preparer / Chief Accountant



Do Quoc Viet

Ha Noi, July 28th, 2026

Auth. General Director

Deputy General Director




Hoang Thi Huong Lan

Form: B 02-DN

SEPARATE INCOME STATEMENT

Quarter II/2026
At as 30/06/2026

Unit: VND

No.	ITEMS		Q2/2026	Q2/2025	Accumulated from the beginning of year to the end this quarter	
					Current year	Prior year
1.	Gross revenue from goods sold and services rendered	01	351.528.439.774	6.496.403.476	353.880.155.277	12.100.318.053
2.	Deductions	02	-	-	-	-
3.	Net revenue from goods sold and services rendered (10=01-02)	10	351.528.439.774	6.496.403.476	353.880.155.277	12.100.318.053
4.	Cost of goods and services	11	349.496.584.614	4.762.387.011	349.945.735.443	7.779.278.729
5.	Gross profit from goods sold and services rendered (20=10-11)	20	2.031.855.160	1.734.016.465	3.934.419.834	4.321.039.324
6.	Gain/(loss) on sale and disposal of investment properties	21				
7.	Financial income	22	6.194.836.597	15.601.623	15.710.271.524	39.385.069
8.	Financial expenses	23	(12.164.766)	(1.937.259.381)	1.519.633.896	(5.752.811.191)
-	- In which: Interest expense	24	-	-	1.872.283.597	-
9.	Selling expenses	25	-	-	-	-
10.	General and administration expenses	26	5.769.332.308	3.911.871.176	11.279.783.144	6.730.461.743
11.	Operating profit (30 = (20+21-22)-(23+25+26))	30	2.469.524.215	(224.993.707)	6.845.274.318	3.382.773.841
12.	Other income	31	673.883.054	236.000.000	865.737.446	236.000.000
13.	Other expenses	32	788.006.146	304.063.235	980.075.979	334.084.715
14.	(Loss)/Profit from other activities (40=31-32)	40	(114.123.092)	(68.063.235)	(114.338.533)	(98.084.715)
15.	Accounting profit before tax (50=30+40)	50	2.355.401.123	(293.056.942)	6.730.935.785	3.284.689.126
16.	Current corporate income tax expense	51	505.048.440	(44.998.741)	1.380.198.861	676.554.769
17.	Deferred corporate tax (income)/expense	52	-	-	-	-
18.	Net profit after corporate income tax (60=50-51-52)	60	1.850.352.683	(248.058.201)	5.350.736.924	2.608.134.357
			-	-	-	-

Preparer / Chief Accountant



Do Quoc Viet

Hanoi, July 28th, 2026

Auth. General Director

Deputy General Director




Hoang Thi Huong Lan

SEPARATE CASH FLOW STATEMENT

(Indirect method)

At as 30/06/2026

Unit: VND

Code	ITEMS	Accumulated from the beginning of year to the end this quarter	
		Current year	Prior year
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	1. Profit before tax	6.730.935.785	3.284.689.126
	2. Adjustments for:	-	-
02	Depreciation and amortisation	743.050.898	743.925.342,0
03	Provision	(352.649.701)	(5.752.811.191)
05	(Gain) from investing activities	(15.710.271.524)	(39.385.069)
06	Interest expense	1.872.283.597	-
08	3. Operating profit before movements in working capital	(6.716.650.945)	(1.763.581.792)
09	Changes in receivables	(89.098.762.642)	28.573.602.210
10	Changes in inventories	99.626.389.131	(89.740.981.150)
11	Changes in accounts payables (not including accrued loan interest and corporate income tax payable)	11.883.128.146	4.972.221.578.008
12	(Increase) decrease deferred expenses	(193.290.592)	(41.409.470)
14	Interest paid	(1.872.283.597)	-
15	Corporate income tax paid	(75.019.170.823)	(201.320.144)
20	Net cash generated by operating activities	(61.390.641.322)	4.909.047.887.662
	II. CASH FLOWS FROM INVESTING ACTIVITIES	-	-
21	Payments for purchase, construction of fixed assets and other long-term assets	(42.144.846.653)	(4.968.803.334.964)
23	Payments for lending and purchasing of debt instruments of other entities	(14.000.000.000)	-
24	Cash recovered from lending and sale of debt instruments of other entities	554.210.000.000	-
25	Payments for investments in other entities	(273.614.787.029)	-
26	Cash recovered from Investments in other entities	-	-
27	Interest earned, dividends and profits received	14.551.867.688	39.385.069
30	Net cash used in investing activities	239.002.234.006	(4.968.763.949.895)

SEPARATE CASH FLOW STATEMENT (CONTINUED)
(Indirect method)
 At as 30/06/2026

ĐVT: VND

Code	ITEMS	Accumulated from the beginning of year to the end this quarter	
		Current year	Prior year
	III. CASH FLOWS FROM FINANCING ACTIVITIES	-	-
31	Proceeds from receiving capital from owner	-	-
32	Capital withdrawals, buying treasury shares	-	-
33	Proceeds from borrowings	228.832.507.979	-
34	Payments of borrowings	(374.716.876.695)	-
35	Payment of obligations under finance lease	-	-
36	Dividends and profits paid	-	-
40	Net cash flows from financing activities	(145.884.368.716)	-
50	Net cash flows during the period (50=20+30+40)	<u>31.727.223.968</u>	<u>(59.716.062.233)</u>
60	Cash and cash equivalents at the beginning of the period	<u>236.372.419.300</u>	<u>67.771.919.555</u>
61	Effects of changes in foreign exchange rates	=	-
70	Cash and cash equivalents at the end of the period (70 = 50+60+61)	<u>268.099.643.268</u>	<u>8.055.857.322</u>

Preparer / Chief Accountant



Do Quoc Viet

Ha Noi, July 28th, 2026

Auth. General Director

Deputy General Director




Hoang Thi Huong Lan

**VIETNAM INVESTMENT CONSTRUCTION AND
TRADING JOINT STOCK CORPORATION**

2nd Floor, HH2 Building, Duong Dinh Nghe Street,
Cau Giay Ward, Hanoi City, Vietnam

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

1. GENERAL INFORMATION

1.1. Overview of the Corporation

Vietnam Construction and Trading Investment Joint Stock Corporation (the "Corporation") was tablished through the equitization of a state-owned enterprise, namely Vietnam Construction and Import-Export Investment Company, as per Decision No. 655/QĐ-BXD issued by the Ministry of Construction on April 13rd, 2007. The Corporation is currently a joint-stock company established under the Enterprise Law of Vietnam, with Enterprise Registration Certificate No. 0100109441 issued by the Department of Planning and Investment of Hanoi on May 25th, 2007, and subsequent amended certificates, the latest being the 14th amendment issued on July 20th, 2026.

The Corporation's principal activities during the current period include:

- Construction of residential, industrial, transportation, irrigation, hydropower, urban technical infrastructure, and industrial zone projects; construction supervision and procurement consulting.
- Investment in and trading of real estate, leasing of office space and residential properties.
- Other activities as stated in the Enterprise Registration Certificate.

Due to its focus on real estate development and construction, the Corporation's typical business cycle ranges from 12 to 36 months, depending on the nature and scope of its real estate projects and Construction contracts.

The Corporation's headquarters is located at Floor 2, HH2 Building, Duong Dinh Nghe Street, Cau Giay Ward, Hanoi City, Vietnam.

The Corporation also operates the following branches:

Branch Name	Address
1. Branch of Vietnam Construction and Trading Investment Joint Stock Corporation in Hai Duong	No. 42, Le Chan Street, Le Thanh Nghi Ward, Hai Phong City
2. Constrexim TS Business and Trade Center – Service Branch of Vietnam Construction and Trading Investment Joint Stock Corporation	No. 39, Nguyen Dinh Chieu Street, Hai Ba Trung Ward, Hanoi City

**VIETNAM INVESTMENT CONSTRUCTION AND
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2nd Floor, HH2 Building, Duong Dinh Nghe Street,
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

1. GENERAL INFORMATION (continued)

1.2. Organizational Structure

As of June 30th, 2026, the Corporation's subsidiaries are detailed as follows:

No.	Company Name	Registered Address	Ownership and Voting Rights (%)	Main Activities
1	CTX No. 1 Co., Ltd.	Floor 2, HH2 Building, Yen Hoa Ward, Cau Giay District, Hanoi City	100%	Construction of civil and industrial projects
2	CTX No. 2 Co., Ltd.	Floor 2, HH2 Building, Yen Hoa Ward, Cau Giay District, Hanoi City	100%	Real estate development
3	Apas Hospitality Co., Ltd. (formerly CTX No. 3 Co., Ltd.)	Floor 2, HH2 Building, Yen Hoa Ward, Cau Giay District, Hanoi City	100%	Real estate management and leasing services
4	Constrexim Construction and Trading Investment JSC	No. 38 Tran Nhat Duat Street, Phuoc Hoa Ward, Nha Trang City, Khanh Hoa Province	81%	Real estate investment, construction, and trading
5	C.T.L. Investment Co., Ltd.	Floor 1, PentStudio Building, Lot B, D1 Auction Area, Phu Thuong Ward, Tay Ho District, Hanoi City	100%	Project management and real estate trading
6	Sum Lam Realty JSC	No. 38 Tran Nhat Duat Street, Phuoc Hoa Ward, Nha Trang City, Khanh Hoa Province	94%	Real estate project development
7	Ocean View Nha Trang JSC	No. 38 Tran Nhat Duat Street, Phuoc Hoa Ward, Nha Trang City, Khanh Hoa Province	90%	Real estate project development
8	La Ngau Hydropower JSC	A11 Ngo Thi Nham Street, Phu Thuy Ward, Phan Thiet City, Binh Thuan Province	98%	Hydropower project development
9	Indochina Investment JSC ("Indochina Company")	K60, Kim Thanh Trade Zone, Duyen Hai Ward, Lao Cai City, Lao Cai Province	99.95%	Hotel and commercial center development
10	ICP.JSC	Pao's Sapa Hotel, Muong Hoa Street, Sapa Ward, Lao Cai Province	99.95%	Hotel and Commercial center development

2. BASIS OF FINANCIAL STATEMENT PREPARATION AND ACCOUNTING PERIOD

Basis of Financial Statement Preparation

The accompanying financial statements are presented in Vietnamese Dong (VND) and prepared on a historical cost basis, in accordance with Vietnamese Accounting Standards (VAS), Vietnamese Accounting System, and other prevailing regulations in Vietnam.

Compilation Basis

These financial statements are compiled from the financial statements of the Corporation's Head Office, Hai Duong Branch, and XL No. 5 Company.

**VIETNAM INVESTMENT CONSTRUCTION AND
TRADING JOINT STOCK CORPORATION**

2nd Floor, HH2 Building, Duong Dinh Nghe Street,
Cau Giay Ward, Hanoi City, Vietnam

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

Accounting Period

The Corporation's fiscal year starts on January 1st and ends on December 31st of each calendar year.

3. APPLIED ACCOUNTING STANDARDS AND SYSTEM

Compliance with Accounting Standards and System

The Corporation applies Vietnamese Accounting Standards (VAS) and the corporate accounting system issued under Circular 99/2025/TT-BTC dated October 27th, 2025 of the Ministry of Finance.

4. APPLICABLE ACCOUNTING POLICIES

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits, guarantees, short-term investments, or highly liquid investments that can be easily converted into cash with low risk of value fluctuation.

Inventories

Inventories are valued at cost. Cost includes direct material costs, direct labor costs, and production overheads, if any, required to bring inventories to their current location and condition. The cost of inventories is determined using the weighted average method. Net realizable value is estimated selling price less costs to complete and costs of marketing, sales, and distribution.

4. APPLICABLE ACCOUNTING POLICIES (Continued)

Tangible Fixed Assets and Depreciation

Tangible fixed assets are presented at historical cost less accumulated depreciation. The historical cost of tangible fixed assets includes purchase costs and all directly attributable expenses related to making the asset ready for use. For self-constructed or self-made tangible fixed assets, costs include actual construction or production costs plus installation and trial operation costs. Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives:

Type of assets	Estimated Useful Life (Years)
Buildings and structures	10 - 40
Machinery and equipment	04 - 10
Transportation equipment	04 - 10
Office equipment and tools	03 - 08
Other Tangible fixed assets	05

Investment Properties

Investment properties are recorded at historical cost, including related transaction costs, less accumulated depreciation.

Subsequent costs related to investment properties are added to the carrying value when the Company expects to gain additional economic benefits beyond those initially estimated from the property.

Depreciation and amortization of investment properties are calculated on a straight-line basis over their estimated useful lives as follows:

**VIETNAM INVESTMENT CONSTRUCTION AND
TRADING JOINT STOCK CORPORATION**

2nd Floor, HH2 Building, Duong Dinh Nghe Street,
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

Asset Type	Estimated Useful Life
Buildings	25 years
Other properties	5 years

Investment properties are derecognized from the balance sheet after sale or when no future economic benefits are expected from their use or disposal. Gains or losses from disposal are recognized in the income statement during the reporting period of disposal.

4. APPLICABLE ACCOUNTING POLICIES (Continued)

Transfers between investment properties and owner-occupied properties or inventories occur only when there is a change in usage purpose. Transfers do not affect the carrying amount or historical cost of the properties as of the transfer date.

Construction in Progress

Assets under construction for production, leasing, administration, or other purposes are recorded at cost. These costs include service costs and borrowing costs in accordance with the Company's accounting policies. Depreciation is applied as with other assets once the asset is ready for use.

Investments in Subsidiaries, Associates, Joint Ventures, and Other Investments

Investments in subsidiaries refer to investments where the investor has control over the investee. Parent Company's contributions to subsidiaries are presented at cost on the Parent Company's financial statements. Profits from subsidiaries are recognized when officially declared by the subsidiary's Board of Directors or General Shareholders Meeting.

Investments in associates refer to investments where the Company has significant influence but does not have control or joint control over the investee's financial and operating policies.

Joint venture investments are accounted for based on joint venture agreements.

Other investments are those where the Company does not have control or significant influence and are reflected at cost.

Provisions for investment impairment are made when the Company determines that the decline in value is not temporary. These provisions are reversed if the recoverable value subsequently increases.

Long-term prepaid expenses

The Company's long-term prepaid expenses include the value of goodwill (brand value) and other long-term prepaid expenses, which are allocated consistently based on appropriate criteria.

Equity

Owners' equity is recorded based on the actual contributed capital of the owners.

Dividends payable to shareholders are recognized as liabilities in the Company's Balance Sheet after the Board of Directors of the Corporation announces the dividend distribution.

Revenue recognition

Revenue is recognized when the results of goods transactions are reliably measurable, and the Company is likely to receive the economic benefits from such transactions. Revenue from services is recognized when there is evidence of the completion rate of services provided at the end of the financial year. Interest income from deposits is recognized on an accrual basis, determined based on deposit balances and applicable interest rates.

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TRADING JOINT STOCK CORPORATION**

2nd Floor, HH2 Building, Duong Dinh Nghe Street,
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

Borrowing Costs

Borrowing costs directly related to the acquisition, construction, or production of assets requiring a substantial period to complete and put into use or operation are added to the asset's initial cost until the asset is ready for use or operation. Income generated from the temporary investment of loans is deducted from the asset's original cost.

All other borrowing costs are recognized in the Income Statement when incurred.

Foreign Currency

Transactions in foreign currencies are converted into Vietnamese Dong at the exchange rate on the transaction date. Exchange rate differences arising from such transactions are recorded in the Income

4. APPLICABLE ACCOUNTING POLICIES (Continued)

Statement. For exchange rate differences arising from the year-end revaluation of cash, deposits, money in transit, and short-term liabilities (within one year) in foreign currencies at the time of financial reporting, they are not accounted for as income or expense.

Taxation

Corporate income tax represents the total of current tax and deferred tax liabilities.

Current tax liabilities are calculated based on taxable income for the year. Taxable income differs from net profit reported in the Income Statement as it excludes income or expenses taxable or deductible in other years (including carry-forward losses, if any) and items exempted from tax or not deductible. The Company's income tax is determined according to current tax regulations, which may change over time, with final determination depending on the results of audits by tax authorities.

Deferred income tax is calculated on temporary differences between the carrying amounts of assets and liabilities in the Balance Sheet and their tax bases. Deferred tax is accounted for using the Balance Sheet liability method. Deferred tax liabilities are recognized for all temporary differences, while deferred tax assets are only recognized if sufficient taxable income in the future is probable to utilize the deductible temporary differences.

Deferred tax is measured at the tax rates expected to apply in the year the asset is realized or the liability is settled. Deferred tax is recognized as income or expense, except when related to items directly credited or debited to equity. In such cases, deferred tax is also directly credited or debited to equity.

Deferred tax assets and liabilities are offset when the Company has a legal right to offset current tax assets against current tax liabilities, and the deferred tax assets and liabilities relate to income taxes levied by the same tax authority and the Company intends to settle them on a net basis.

Other taxes are applied following the current tax laws in Vietnam.

Earnings Per Share

Basic earnings per share for common stocks are calculated by dividing net profit or loss attributable to common stockholders by the weighted average number of common shares outstanding during the period. Diluted earnings per share are calculated by adjusting the net profit or loss attributable to common stockholders and the weighted average number of common shares outstanding for the effects of all potentially dilutive common shares, including convertible bonds and stock options.

**VIETNAM INVESTMENT CONSTRUCTION AND
TRADING JOINT STOCK CORPORATION**

2nd Floor, HH2 Building, Duong Dinh Nghe Street,
Cau Giay Ward, Hanoi City, Vietnam

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

Related Parties

Related parties include enterprises such as subsidiaries of the parent company and individuals who directly or indirectly, through one or more intermediaries, control, are controlled by, or are under common control with the Corporation. Related parties also include individuals who directly or indirectly hold voting power in the Corporation and exert significant influence over the Company. Key management personnel, such as the Company's directors and officers, their close family members, or entities affiliated with such individuals, are also considered related parties.

**5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE SEPARATE
BALANCE SHEET**

5.1 Cash and cash equivalents:

	30/06/2026	01/01/2026
	VND	VND
	-	-
Cash on hands	80.457.004	80.457.004
Cash in Banks	254.019.186.264	116.291.962.296
Cash equivalents	14.000.000.000	120.000.000.000
Total	268.099.643.268	236.372.419.300

5.2 Financial investments:

	30/06/2026	01/01/2026
	VND	VND
Trading securities	2.549.370.051	2.549.370.051
Held to maturity investments	99.790.000.000	640.000.000.000
Investment in other Entities	1.089.734.998.141	816.120.211.112
<i>Investment in Subsidiaries</i>	<i>771.593.899.998</i>	<i>771.173.899.998</i>
<i>Investment in joint ventures and associates</i>	<i>32.933.412.413</i>	<i>32.933.412.413</i>
<i>Investment in other Entities</i>	<i>285.207.685.730</i>	<i>12.012.898.701</i>
	1.192.074.368.192	1.458.669.581.163

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

Trading Securities:

Unit: VND

Trading Securities	30/06/2026			01/01/2026		
	Quantity	Original cost	Provision	Quantity	Original cost	Provision
Name of securities						
Share of Constrexim Viet CZ .JSC	5.600	862.400.000	(862.400.000)	5.600	862.400.000	(862.400.000)
Other securities:	27.079	1.686.970.051	(1.541.000.000)	27.079	1.686.970.051	(1.541.000.000)
Total	32.679	2.549.370.051	(2.403.400.000)	32.679	2.549.370.051	(2.403.400.000)

**VIETNAM INVESTMENT CONSTRUCTION AND
TRADING JOINT STOCK CORPORATION**

2nd Floor, HH2 Building, Duong Dinh Nghe Street,
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Form B 09 - DN
Issued under Circular 99/2025/TT- BTC
27th October 2025 of Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

Investment in Subsidiaries:

Unit: VND

Name of subsidiaries	30/06/2026(VND)		01/01/2026(VND)	
	Original cost	Provision	Original cost	Provision
CTX 1 Co.,Ltd	20.580.000.000	11.729.456.944	20.580.000.000	11.728.535.377
Apas Hospitality Co.,Ltd	1.000.000.000	1.000.000.000	1.000.000.000	1.000.000.000
Constrexim Construction Investment and Trading .JSC (TIC)	8.100.000.000	8.100.000.000	8.100.000.000	8.100.000.000
C.T.L Investment Co.,Ltd	225.283.000.000	-	225.283.000.000	-
Sum Lam Real .JSC	121.392.900.000	-	121.392.900.000	-
Ocean View Nha Trang .JSC	53.775.000.000	-	53.775.000.000	-
La Ngau Hydropower .JSC	102.142.999.998	300.870.583	102.142.999.998	300.870.583
Indochina Investment .JSC	174.675.000.000	895.569.494	174.675.000.000	1.236.975.996
ICP.JSC	58.225.000.000	-	58.225.000.000	-
CTX 1 Co.,Ltd	6.000.000.000	-	6.000.000.000	-
Total	771.173.899.998	22.025.897.021	771.173.899.998	22.366.381.956

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

Investment in joint ventures and associates:

Unit: VND

Name of subsidiaries	30/06/2026(VND)		01/01/2026(VND)	
	Original cost	Provision	Original cost	Provision
Constrexim Global Investment Construction And Water Electrical Installation Corporation .JSC	1.000.000.000	1.000.000.000	1.000.000.000	1.000.000.000
Constrexim Dong Do .JSC	2.700.000.000	2.700.000.000	2.700.000.000	2.700.000.000
Constrexim Construction And Concrete Production .JSC	1.800.000.000	1.800.000.000	1.800.000.000	1.800.000.000
Red river Constrexim .JSC	5.000.000.000	5.000.000.000	5.000.000.000	5.000.000.000
Tan Long Constrexim Casting .JSC	18.433.412.413	18.433.412.413	18.433.412.413	18.433.412.413
Constrexim Investment And Construction Consultance .JSC (ICC)	3.000.000.000	3.000.000.000	3.000.000.000	3.000.000.000
Constrexim Construction Investment Design Consultant .JSC (CID)	1.000.000.000	1.000.000.000	1.000.000.000	1.000.000.000
Total	32.933.412.413	32.933.412.413	32.933.412.413	32.933.412.413

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

Investment in other entities:

Unit: VND

Investments in equity interests of other entities:

Name of subsidiaries	30/06/2026(VND)		01/01/2026(VND)	
	Original cost	Provision	Original cost	Provision
Constrexim No.1 JSC	1.500.000.000	1.500.000.000	1.500.000.000	1.500.000.000
Constrexim Canh Vien Investment Construction And Export Import .JSC	2.765.700.000	2.765.700.000	2.765.700.000	2.765.700.000
Constrexim Viet Sec .JSC	320.000.000	320.000.000	320.000.000	320.000.000
Constrexim Investment And Building Construction .JSC	1.800.000.000	1.800.000.000	1.800.000.000	1.800.000.000
Constrexim No.8 .JSC	979.383.081	3.081	979.383.081	39.178.281
Constrexim No.6 .JSC	690.000.000	690.000.000	690.000.000	690.000.000
Phuc Hung Holdings Construction .JSC	660.000.000	252.533.760	660.000.000	227.067.120
Constrexim Housing Development And Investment .JSC (HOD)	625.000.000	625.000.000	625.000.000	625.000.000
Constrexim Trading .JSC	549.950.000	549.950.000	549.950.000	549.950.000
Constrexim Meco .JSC	500.000.000	500.000.000	500.000.000	500.000.000
Constrexim Binh Dinh .JSC	500.000.000	500.000.000	500.000.000	500.000.000
Constrexim Central .JSC	450.000.000	450.000.000	450.000.000	450.000.000
Constrexim Construction Investment .JSC (CIC)	400.000.000	400.000.000	400.000.000	400.000.000
Constrexim Hai Phong .JSC	272.865.620	272.865.620	272.865.620	272.865.620
Total	12.012.898.701	10.626.052.461	12.012.898.701	10.639.761.021

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS
At as 30th June, 2026

Investments in other entities through business cooperation contracts

Name of subsidiaries	30/06/2026(VND)		01/01/2026(VND)	
	Original cost	Provision	Original cost	Provision
Indochina Investment .JSC	1.000.000.000	-	-	-
ICP.JSC	240.949.825.745	-	-	-
Constrexim Construction Investment and Trading .JSC (TIC)	200.000.000	-	-	-
Sum Lam Real .JSC	11.344.961.284	-	-	-
Thang Long Fundings.JSC	16.700.000.000	-	-	-
Ocean View Nha Trang .JSC	3.000.000.000	-	-	-
Total	273.194.787.029	-	-	-

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**VIETNAM INVESTMENT CONSTRUCTION AND
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2nd Floor, HH2 Building, Duong Dinh Nghe Street,
Cau Giay Ward, Hanoi City, Vietnam

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

5.3 Receivables from customers:

	30/06/2026	01/01/2026
	VND	VND
Short-term		
Receivables from construction customers related to conditional subcontracting contracts (*)	96.537.179.528	96.537.187.370
Receivables from other construction contracts	388.038.798.126	44.045.030.899
Receivables related to other activities	51.952.415.318	52.019.623.476
Total	536.528.392.972	192.601.841.745

(*) Under conditional subcontracts, the Corporation pays subcontractors only after receiving payment of works from the investor.

	30/06/2026	01/01/2026
	VND	VND
Receivables from related parties		
Constrexim Dong Do .JSC	26.876.159	26.876.159
Constrexim Construction And Concrete Production .JSC	7.219.076.093	7.219.076.093
Indochina Investment .JSC	382.454.399.221	5.540.563.853
CTX 1 Co.,Ltd	1.168.642.843	1.153.522.843
Tan Long Constrexim Casting .JSC	892.649.712	892.649.712
Apas Hospitality Co.,Ltd (Formerly CTX 3 Co.,Ltd)	3.383.184.403	3.383.184.403
C.T.L Investment Co.,Ltd	1.210.363.127	1.210.363.127
Constrexim Construction Investment and Trading .JSC	634.252.743	601.852.743
CTX 2 Co.,Ltd	46.860.000	31.740.000
ICP.JSC	91.800.000	32.971.668.141
C.T.L Investment Co.,Ltd- Pentstudio Branch	103.337.631	103.337.631
Total	397.231.441.932	53.134.834.705

5.4 Short-term prepayment to suppliers:

	30/06/2026	01/01/2026
	VND	VND
Number 16 Development Investment Joint Stock Company	15.129.767.017	15.129.767.017
NKB archi Vietnam LTD.,Co	39.806.280.521	39.806.280.521
CTX 1 Company Limited	6.434.900.000	6.434.900.000
Others	179.005.634.860	135.300.514.462
Total	240.376.582.398	196.671.462.000

**VIETNAM INVESTMENT CONSTRUCTION AND
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2nd Floor, HH2 Building, Duong Dinh Nghe Street,
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

	30/06/2026 VND	01/01/2026 VND
Prepayment to related parties		
Constrexim Global Investment Construction And Water Electrical Installation Corporation	86.506.389	86.506.389
Constrexim Dong Do .JSC	4.693.097.282	4.693.097.282
Constrexim Construction And Concrete Production .JSC	7.544.509.825	7.544.509.825
Red river Constrexim .JSC	557.758.267	557.758.267
CTX 1 Co.,Ltd	39.806.280.521	39.806.280.143
Constrexim Construction Investment and Trading .JSC (TIC)	21.148.652	21.148.652
Tan Long Constrexim Casting .JSC	1.173.304.065	1.173.304.065
Constrexim Design Consultancy Construction investment .JSC (CID)	5.184.129.711	5.184.129.711
Total	59.066.734.712	59.066.734.334

5.5 Short-term other receivables:

	30/06/2026 VND	01/01/2026 VND
Advances to carry out construction contracts and real estate projects	70.335.703.352	71.115.889.821
Receivables from Subsidiaries	9.647.668.986	296.424.427.874
Advances for other activities	16.664.435.667	15.573.518.313
Receivables from contributions paid on behalf of others	1.000.000.000	1.000.000.000
Interest on deposits	2.268.396.713	7.154.246.575
Total	99.916.204.718	391.268.082.583

	30/06/2026 VND	01/01/2026 VND
Other receivables from related parties		
Indochina Investment .JSC	-	4.500.000.000
CTX 1 Co.,Ltd	9.594.023.486	9.594.023.486
CTX 2 Co.,Ltd	8.285.500	8.285.500
ICP .JSC	-	271.487.157.604
Sum Lam Real .JSC	15.120.000	10.634.961.284
Ocean View Nha Trang .JSC	15.120.000	-
Constrexim Construction Investment and Trading .JSC (TIC)	-	200.000.000
Total	9.647.668.986	296.424.427.874

**VIETNAM INVESTMENT CONSTRUCTION AND
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2nd Floor, HH2 Building, Duong Dinh Nghe Street,
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

5.6 Inventories and long-term work-in-progress assets:

	30/06/2026 VND	01/01/2026 VND
Construction in progress		
Constrexim Plaza Office and Commercial Building Project (E2)	129.123.409.865	86.979.303.953
Nam Hong Project	428.638.168	427.897.427
Total	129.552.048.033	87.407.201.380
Inventories		
Work in Progress	195.856.652.805	295.483.041.936
Work in Progress	195.808.134.286	295.434.523.417
Total	325.408.700.838	382.890.243.316

5.7 Tangible Fixed Assets:

Unit: VND

Item	Buildings and Structures	Machinery and equipment	Motor vehicles	Others	Total
<u>COST</u>					
Balance at 01/04/2026	3.624.417.692	3.003.318.129	457.573.068	729.251.596	7.814.560.485
Increases	-	-	-	-	-
Decreases	-	-	-	-	-
Balance at 30/06/2026	3.624.417.692	3.003.318.129	457.573.068	729.251.596	7.814.560.485
<u>ACCUMULATED DEPRECIATION</u>					
Balance at 01/04/2026	2.792.278.464	3.003.318.129	455.824.176	729.251.596	6.980.672.365
Increases	37.824.506	-	1.748.892	-	39.573.398
Depreciation	37.824.506	-	1.748.892	-	39.573.398
Others	-	-	-	-	-
Decreases	-	-	-	-	-
Capital contribution	-	-	-	-	-
Liquidation	-	-	-	-	-
Others	-	-	-	-	-
Balance at 30/06/2026	2.830.102.970	3.003.318.129	457.573.068	729.251.596	7.020.245.763
<u>NET BOOK VALUE</u>					
Balance at 01/04/2026	832.139.228	-	1.748.892	-	833.888.120
Balance at 30/06/2026	794.314.722	-	-	-	794.314.722

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5.8 Investment property

Unit: VND

Item	Buildings and Structures	Other Assets	Total
<u>COST</u>			
Banlance at 01/04/2026	32.677.383.198	1.325.696.427	34.003.079.625
Increase during for period	-	-	-
Decrease during for period	-	-	-
Banlance at 30/06/2026	32.677.383.198	1.325.696.427	34.003.079.625
<u>ACCUMULATED DEPRECIATION</u>			
Banlance at 01/04/2026	23.712.154.787	1.325.696.427	25.037.851.214
Depreciation increase during for period	331.514.829	-	331.514.829
Depreciation decrease during for period	-	-	-
Banlance at 30/06/2026	24.043.669.616	1.325.696.427	25.369.366.043
<u>NET BOOK VALUE</u>			
Banlance at 01/04/2026	8.965.228.411	-	8.965.228.411
Banlance at 30/06/2026	8.633.713.582	-	8.633.713.582

5.9 Prepaid expenses:

	30/06/2026 VND	01/01/2026 VND
Short-term prepaid expenses	461.907.264	174.824.703
Long-term Prepaid expenses	404.823.753	498.615.722
Total	866.731.017	673.440.425

5.10 Lease liabilities and financial borrowings:

1- Short-term borrowings	30/06/2026 VND	01/01/2026 VND
- Mr. Tran Minh Son	100.000.000.000	100.000.000.000
- Short-term borrowings from Credit institutions	-	146.574.490.377
Total 1	100.000.000.000	246.574.490.377

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5.11 Short-term Payable to Suppliers:

Short-term	30/06/2026 VND	01/01/2026 VND
- Payables related to project investment activities	17.817.366.523	15.971.847.678
- <i>Viet San Investment .JSC</i>	10.737.893.816	10.737.893.816
- <i>Payables to other project customers</i>	7.079.472.707	5.233.953.862
- Payable to subcontractors under conditional construction contracts (*)	128.389.760.629	128.389.267.909
- Payable from other construction contracts	51.793.201.656	34.296.288.094
- Payables to other suppliers	189.982.854	230.044.632
Total	198.190.311.662	178.887.448.313

(*) Under conditional subcontracts, the Corporation pays subcontractors only after receiving payment for the work from the investor.

Payables to related parties	30/06/2026 VND	01/01/2026 VND
Constrexim Global Investment Construction And Water Electrical Installation .JSC	4.261.111.301	4.261.111.301
Dong Do Constrexim .JSC	10.058.328.128	10.058.328.128
Constrexim Construction And Concrete Production .JSC	661.274.774	661.274.774
Red river Constrexim .JSC	818.336.343	818.336.344
CTX 1 .Ltd	242.445.589	242.445.589
Constrexim Investment And Construction Consultance JSC (ICC)	19.970.000	19.970.000
Constrexim Construction Investment Design Consultant .JSC (CID)	1.840.140.177	1.840.140.177
Total	17.901.606.312	17.901.606.313

5.12 Short-term customer Advances:

	30/06/2026 VND	01/01/2026 VND
- Prepayments from customers for construction works:	23.925.826.630	24.010.629.890
Water supply and drainage system project of the Ministry of Foreign Affairs headquarters	1.339.112.346	1.339.112.346
Library project of Nghe An province	15.999.217.117	15.999.217.117
Other Projects	6.587.497.167	6.672.300.427
- Advances from customers for other activities	5.465.894.783	5.604.929.166
Total	29.391.721.413	29.615.559.056

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<i>In which: Prepayments from related parties</i>	30/06/2026 VND	01/01/2026 VND
La Ngau Hydropower .JSC	1.852.270.329	1.852.270.329
Constrexim Construction And Concrete Production .JSC	1.302.505.673	1.302.505.673
Indochina Investment .JSC	-	90.000.000
Indochina Investment .JSC - Muong Hoa Hotel Branch	399.997	399.997
C.T.L Investment Co.,Ltd	660.965.617	800.000.000
Total	3.816.141.616	4.045.175.999

5.13 Tax and payables to state Budget:

	30/06/2026 VND	01/01/2026 VND
VAT	5.296.434	5.296.434
Corporate income tax	1.380.198.861	75.019.170.823
Fee, charges and other payables	177.358.794	65.974.449
Total	1.562.854.089	75.090.441.706

5.14 Accrued expenses

Short-term accrued expenses	30/06/2026 VND	01/01/2026 VND
Accrued expenses for construction contracts	38.479.730.658	38.479.730.658
Accrued expenses for Projects	194.468.927.964	202.882.303.308
Other expenses accrued	700.160.625	2.169.219.103
Total	233.648.819.247	243.531.253.069

Long-term Accrued expenses	30/06/2026 VND	01/01/2026 VND
Accrued exspenses for Yen Hoa project	24.961.829.176	23.604.623.892
Severance allowance provision	291.614.310	291.614.310
Provision for liabilities for the Constrexim Complex project (A1)	277.965.314.302	277.965.314.302
Total	303.218.757.788	301.861.552.504

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5.15 Other payables:

	30/06/2026 VND	01/01/2026 VND
Short-term		
Payables related to liquidation of office lease contracts	-	5.853.507.071
Dividends to shareholders	-	2.155.149.757
Deposit to buy shares in La Ngau Hydropower Joint Stock Company	1.800.000.000	1.800.000.000
Capital contribution received for the Nam Hong Project	-	50.000.000.000
Other Payables	11.268.138.052	273.086.077.271
Total	13.068.138.052	332.894.734.099

In which: Payables to related Parties	30/06/2026 VND	01/01/2026 VND
Indochina Investment .JSC	-	48.000.000
C.T.L Investment Co.,Ltd	-	190.694.048.810
La Ngau Hydropower .JSC	-	45.914.857.794
CTX 2 Co.,Ltd	14.665.495	14.665.495
Ocean View Nha Trang .JSC	-	26.324.557.537
Total	14.665.495	262.996.129.636

5.16 Other long-term Payables

	30/06/2026 VND	01/01/2026 VND
Receipt of deposit for office lease Yen Hoa Urban Area	920.789.887	955.159.887
Payables to partners under the Business Cooperation Contracts	314.665.204.141	-
	315.585.994.028	955.159.887
In which: Payables to related Parties	30/06/2026 VND	01/01/2026 VND
CTX 2 Co.,Ltd	1.731.740.000	-
Ocean View Nha Trang .JSC	26.324.557.537	-
C.T.L Investment Co.,Ltd	190.694.048.810	-
La Ngau Hydropower .JSC	45.914.857.794	-
Total	264.665.204.141	-

5.17 Unearned revenue:

Current and non-current unearned revenue includes advance rental payments from customers for office and business premises.

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At as 30th June, 2026

5.18 Owners' Equity

a. Details of owners' equity

Details of owners' equity	30/06/2026 VND	01/01/2026 VND
Shareholders' equity	1.004.760.400.000	789.072.760.000

b. Capital transactions with shareholders and appropriation of profits and dividends:

Capital transactions with shareholders and appropriation of profits and dividends	30/06/2026 VND	01/01/2026 VND
Shareholders' capital		
Capital Contribution at the beginning of the year	1.004.760.400.000	789.072.760.000
Capital Contribution at the end of the year	1.004.760.400.000	789.072.760.000

c. Equity

	30/06/2026 VND	01/01/2026 VND
Quantity of registered shares	78.907.276	78.907.276
Quantity of issued shares	78.907.276	78.907.276
Number of listed shares	78.907.276	78.907.276

d. Funds

Funds	30/06/2026 VND	01/01/2026 VND
Investment and development fund	-	-
Reserve fund for supplementing charter capital	-	-
Total	-	-



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5.17 Owner 's equity (continued)

e. Changes in Owners' equity

Unit: VND

Item	Share capital (VND)	Share Premium (VND)	Investment and development fund	Other owner 's fund (VND)	Retained profit (VND)	Total (VND)
Balance at 01/01/2025	789.072.760.000	-	-	-	259.102.444.285	1.048.175.204.285
Capital increases	-	-	-	-	199.835.608.981	199.835.608.981
Profit for the year	-	-	-	-	199.835.608.981	199.835.608.981
Capital decreases	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-
Balance at 31/12/2025	789.072.760.000	-	-	-	458.938.053.266	1.248.010.813.266
Balance at 01/01/2026	789.072.760.000	-	-	-	-	-
Capital increases	214.994.640.000	-	-	-	458.938.053.266	1.248.010.813.266
Profit for the year	-	-	-	-	5.350.736.924	220.345.376.924
Increase in share capital from retained earnings	214.994.640.000	-	-	-	5.350.736.924	5.350.736.924
Capital decreases	-	-	-	-	-	-
Decrease in retained earnings for share issuance	-	-	-	-	-	-
Balance at 30/06/2026	1.004.067.400.000	-	-	-	249.294.150.190	1.253.361.550.190

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6. ADDITIONAL INFORMATION ON THE ITEMS OF THE SEPARATE INCOME STATEMENT:

6.1 Revenue from sales of goods and provision of services:

	Q2.2026 VND	Q2.2025 VND
Revenue from construction contracts	349.072.069.785	4.000.466.206
House rental revenue	2.456.369.989	1.600.000.000
Revenue from sale goods, other services	-	895.937.270
Total	351.528.439.774	6.496.403.476

6.2 Cost of goods sold:

	Q2.2026 VND	Q2.2025 VND
Cost of construction contracts	349.072.069.785	3.616.383.755
Cost of House rental	424.514.829	1.146.003.256
Total	349.496.584.614	4.762.387.011

6.3 Financial income:

	Q2.2026 VND	Q2.2025 VND
Interest income from deposits	6.194.836.597	15.601.623
Total	6.194.836.597	15.601.623

6.4 Financial expenses:

	Q2.2026 VND	Q2.2025 VND
Provision for investment in subsidiaries	(12.164.766)	(1.937.259.381)
Borrowings interest	-	-
	(12.164.766)	(1.937.259.381)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

6.5 Other Incomes:

	Q2.2026 VND	Q2.2025 VND
Other Income	673.883.054	236.000.000
Total	673.883.054	236.000.000

6.6 Other expenses:

	Q2.2026 VND	Q2.2025 VND
Other Expenses	788.006.146	304.063.235
Total	788.006.146	304.063.235

6.7 Selling expenses and General and administration expenses:

	Q2.2026 VND	Q2.2025 VND
Employee expenses	1.264.330.000	1.264.330.000
Amortization and Depreciation expenses	37.824.510	37.824.510
Other general expenses	4.467.177.798	2.609.716.666
Total	5.769.332.308	3.911.871.176

6.8 Current corporate income tax expenses:

	Q2.2026 VND	Q2.2025 VND
Total net profit before tax	2.355.401.123	(293.056.942)
Increased adjustments	169.841.080	68.063.235
Decreased adjustments	-	-
Taxable corporate income	2.525.242.203	(224.993.707)
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	505.048.440	(44.998.741)

6.9 Salaries of Board of Management, Supervisors and General Directors:

	Q2.2026 VND	Q2.2025 VND
Salaries of Board of directors	51.000.000	51.000.000
Salaries of the Supervisory Board and the Executive Board	857.322.590	723.609.680
Total	908.322.590	774.609.680

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

At as 30th June, 2026

7. OTHER INFORMATION

7.1 Subsequent events after the end of the accounting period:

The Board of Directors of the Corporation has concluded that, on a materiality basis, there are no significant events occurring after the end of the financial year up to the date of issuance of these financial statements that require disclosure or adjustment in these financial statements.

7.2 Comparative figures:

Audited financial statements for the fiscal year ended December 31st, 2025, and financial statement data for the for Q2 2025.

Preparer / Chief Accountant



Do Quoc Viet

Hanoi, July 28th, 2026

Auth. General Director

Deputy General Director



Hoang Thi Huong Lan