

**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 CONSOLIDATED FINANCIAL STATEMENTS**

Quarter II/2026

From April 01st, 2026 to June 30th, 2026

TABLE OF CONTENTS

<u>CONTENTS</u>	Page(s)
STATEMENT OF THE BOARD OF GENERAL DIRECTORS	1 – 3
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Balance Sheet	4 – 6
Consolidated Income Statement	7
Consolidated Cash Flows Statement	8 – 9
Notes to the Consolidated financial statements	10 - 30

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 Corporation's consolidated Financial Statements for the Second Quarter ended **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 13th, 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 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.

BOARD OF DIRECTORS AND EXECUTIVE BOARD

Board of Directors

• Mr. Phan Minh Tuan	Chairman	
• Mr. Ly Quoc Hung	Member	
• Mr. Tran Anh Hai	Member	Appointed as of November 21 st , 2025
• Mr. Pham Sy Tiep	Member	Appointed as of November 21 st , 2025
• Mrs. Hoang Thi Huong Lan	Member	Appointed as of November 21 st , 2025
• Mr. Nguyen Hung	Member	Resigned effective November 21 st , 2025
• Mr. Tran Khanh	Member	Resigned effective November 21 st , 2025
• Mrs. Chu Thi Hong Hanh	Member	Resigned effective November 21 st , 2025

Supervisory Board

• Mr. Ly Van Kha	Head of the Supervisory Board	
• Mr. Bui Hong Quang	Member	Appointed as of November 21 st , 2025
• Mrs. Phan Thi To Hoa	Member	Appointed as of November 21 st , 2025
• Mr. Tran Anh Tu	Member	Resigned effective November 21 st , 2025
• Mr. Nguyen Toan Thang	Member	Resigned effective November 21 st , 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 July 03rd, 2026)
- Mr. Phan Minh Tuan - General Director (Resigned effective July 03rd, 2026)
- Mrs. Ngo Thi Thu Ly - Deputy General Director (Resigned effective August 11th, 2025)
- Mrs. Hoang Thi Huong Lan – Deputy General Director (Appointed as December 27th, 2024)
- Mr. Do Hai Binh – Deputy General Director (Appointed as December 27th, 2024)

BUSINESS PERFORMANCE AND PROFIT DISTRIBUTION

The Corporation's consolidated financial position as of **July 30th, 2026**, as well as its business results and cash flows for the financial year ending on the same date, are presented in the Consolidated Financial Statements from pages 04 to 30 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 Consolidated 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 Consolidated Financial Statements that reflect a true and fair view of the financial position, business results, and cash flows of the Corporation. In preparing these Consolidated 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 Consolidated 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 Consolidated 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.

VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION
2nd Floor, HH2 Building, Duong Dinh Nghe Street, Cau Giay Ward, Hanoi City.

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

CONSOLIDATED 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		859.087.863.870	1.344.208.950.178
	(100 = 110+120+130+140+150+160+170)				
I-	Cash and cash equivalents	110	1	287.562.507.322	261.382.168.868
1	Cash	111		273.562.507.322	141.382.168.868
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
4	Allowance for impairment of short-term held-to-maturity investments	124			
5	Other short-term Investments	125			
III-	Short-term receivables	130		324.789.124.445	311.195.572.139
1	Short-term receivables from customers	131	3	156.429.543.892	172.083.438.544
2	Prepayments to sellers in short-term	132	4	203.551.380.640	161.763.890.073
5	Other short-term receivables	135	5	128.916.089.246	141.577.319.165
6	Short-term allowances for doubtful debts	136		(164.111.475.643)	(164.229.075.643)
7	Shortage of assets awaiting resolution	137		3.586.310	-
IV-	Inventories	140		98.829.515.442	102.435.610.248
1	Inventories	141		98.829.515.442	102.435.610.248
VI-	Other short-term assets	160		47.970.746.610	29.049.628.872
1	Short-term prepayments	161		1.693.229.496	2.273.519.875
2	Value added tax deductibles	162		44.741.684.541	25.076.323.380
3	Taxes and other receivables from the State budget	163		1.535.832.573	1.699.785.617
4	Government bonds purchased for resale	164		-	-
5	Other current assets	165		-	-

CONSOLIDATED 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		1.427.748.272.076	1.162.840.276.330
	(200 = 210+220+240+250+260+270)				
I	Long-term receivables	210		3.450.141	6.450.141
4.	Long-term intra-company receivables	214		3.450.141	6.450.141
II	Fixed assets	220		339.285.618.333	349.376.086.879
1	Tangible fixed assets	221	7	327.009.546.083	336.798.036.138
-	- Cost	222		535.699.000.999	530.146.181.161
-	- Accumulated depreciation	223		(208.689.454.916)	(193.348.145.023)
2	Finance lease assets	224		-	-
-	- Cost	225		-	-
-	- Accumulated depreciation	226		-	-
3	Intangible assets	227	8	12.276.072.250	12.578.050.741
-	- Cost	228		18.408.825.000	18.408.825.000
-	- Accumulated amortisation	229		(6.132.752.750)	(5.830.774.259)
III	Long-term biological assets	230		-	-
IV.	Investment property	240	9	42.542.081.377	43.786.333.027
1	- Cost	241		75.513.221.486	75.513.221.486
2	- Accumulated depreciation/impairment	242		(32.971.140.109)	(31.726.888.459)
V	Long-term assets in progress	250		1.021.561.974.573	762.261.534.610
1	Long-term work in progress	251		128.956.804.596	128.574.392.377
2	Long-term construction in progress	252	6	892.605.169.977	633.687.142.233
VI.	Long-term financial investments	260		18.086.846.240	1.373.137.680
3	Investments in equity of other entities	263	2	28.712.898.701	12.012.898.701
4.	Allowances for long-term investments	264		(10.626.052.461)	(10.639.761.021)
VII	Other long-term assets	270		6.268.301.412	6.036.733.993
1	Long-term deferred expenses	271	10	6.265.301.412	6.036.733.993
4	Other long-term assets	274		3.000.000	-
	TOTAL ASSETS (270 = 100+200)	280		2.286.836.135.946	2.507.049.226.508

CONSOLIDATED 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		1.046.531.091.263	1.284.746.271.754
	(300 = 310+330)			-	-
I-	Current liabilities	310		692.341.543.588	968.833.799.303
1	Short-term trade payables	311	12	216.750.583.630	164.252.292.159
2	Short-term prepayments from customers	312	13	43.799.589.098	58.408.110.182
3	Dividends and profit payables	313		2.155.149.757	-
4	Short-term Taxes and other payables to State budget	314	14	3.820.259.529	80.983.493.736
5	Payables to employees	315		6.476.046.552	7.906.053.749
6	Short-term accrued expenses	316	15	230.235.742.639	266.714.984.826
9	Short-term deferred revenues	319		14.512.564.426	5.231.905.379
10	Other short-term payments	320	16	69.351.557.636	133.453.891.835
11	Short-term borrowings and finance lease liabilities	321	11	100.000.000.000	246.574.490.377
12	Short-term provisions	322		-	-
13	Bonus and welfare funds	323		5.240.050.321	5.308.577.060
II-	Long-term liabilities	330		354.189.547.675	315.912.472.451
4.	Long-term accrued expenses	334	15	303.268.757.788	301.861.552.504
7.	Long-term deferred revenues	337		-	10.491.640.060
8.	Other long-term payables	338		50.920.789.887	3.559.279.887
D-	OWNERS' EQUITY	400		1.240.305.044.683	1.222.302.954.754
1.	Ordinary shares with voting rights	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
-	Capital surplus	411b		-	-
2.	Capital surplus	412		-	-
8.	Development and investment funds	418		104.636.382	104.636.382
9.	Other equity funds	419		-	-
10.	Undistributed profit after tax	420		227.145.842.649	424.117.180.291
-	Retained earnings at the end of the previous period	420a		209.122.540.291	227.312.148.358
-	Profit for the current period	420b		18.023.302.358	196.805.031.933
11.	Non - Controlling interests	429		8.987.165.652	9.008.378.081
	TOTAL RESOURCES (440 = 300+400)	440		2.286.836.135.946	2.507.049.226.508

Preparer / Chief Accountant



Do Quoc Viet

Hanoi, July 28th, 2026

Auth. General Director

Deputy General Director



Hoàng Thi Huong Lan

Form: B 02-DN

CONSOLIDATED INCOME STATEMENT

Quarter II/2026

From April 01st, 2026 to June 30th, 2026

Unit: VNĐ

No.	ITEMS	Code	Quarter II.2026		Accumulated from the beginning of year to the end this quarter	
			Current year	Prior year	Current year	Prior year
1.	Gross revenue from goods sold and services rendered	01	36.617.323.703	41.860.237.226	78.956.823.293	83.436.515.783
2.	Revenue Deductions	02	-	-	-	-
3.	Net revenue from goods sold and services rendered (10=01-02)	10	36.617.323.703	41.860.237.226	78.956.823.293	83.436.515.783
4.	Cost of goods and services	11	21.818.103.358	33.358.747.505	48.871.809.620	63.239.351.142
5.	Gross profit from goods sold and services rendered (20=10-11)	20	14.799.220.345	8.501.489.721	30.085.013.673	20.197.164.641
	Gain/(loss) on sale and disposal of investment properties	21	-	-	-	-
6.	Financial income	22	6.201.527.407	27.784.478	15.726.043.228	65.269.064
7.	Financial expenses	23	(13.708.560)	(49.793.791)	1.858.575.037	(49.793.791)
-	- In which: Interest expense	24	-	-	1.872.283.597	-
9	Selling expenses	25	1.737.950.850	1.943.808.022	3.226.874.502	3.594.915.741
10	General and administration expenses	26	9.113.841.467	7.527.506.157	18.147.505.523	14.944.063.238
11	Operating profit (30 = 20+(21-22)-(25+26))	30	10.162.663.995	(892.246.189)	22.578.101.839	1.773.248.517
12	Other income	31	327.912.208	9.752.250	713.020.783	58.193.801
13	Other expenses	32	2.869.523.922	644.866.123	3.046.131.314	804.904.219
14	(Loss)/Profit from other activities (40=31-32)	40	(2.541.611.714)	(635.113.873)	(2.333.110.531)	(746.710.418)
15	Accounting profit before tax (50=30+40)	50	7.621.052.281	(1.527.360.062)	20.244.991.308	1.026.538.099
16	Current corporate income tax expense	51	937.951.947	(44.998.741)	2.242.901.379	676.554.769
18	Net profit after corporate income tax (60=50-51-52)	60	6.683.100.334	(1.482.361.321)	18.002.089.929	349.983.330
18.1	Profit after tax of Parent's company shareholder	61	6.688.176.773	(1.425.641.377)	18.023.302.358	407.743.539
18.2	Profit after tax of minority shareholder without voting right	62	(5.076.439)	(56.719.944)	(21.212.429)	(57.760.209)
19	Basic earnings per share	70	66,6	(18,0)	179,3	5,0
21	Diluted earnings per share	71	66,6	(18,8)	179,3	4,4

Preparer / Chief Accountant

Do Quoc Viet

Hanoi, July 28th, 2026

Auth. General Director

Deputy General Director



Hoang Thi Huong Lan

CONSOLIDATED 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	20.244.991.308	1.026.538.099
	2. Adjustments for:	-	-
02	Depreciation and amortisation	16.887.540.034	17.178.871.928,0
03	Provision	(131.308.560)	249.206.655
05	(Gain) from investing activities	(15.726.043.228)	(65.269.064)
06	Interest expense	1.872.283.597	-
08	3. Operating profit before movements in working capital	23.147.463.151	18.389.347.618
09	Changes in receivables	(31.815.956.587)	(5.675.766.956)
10	Changes in inventories	3.606.094.806	9.959.366.971
11	Changes in accounts payables (not including accrued loan interest and corporate income tax payable)	(19.554.542.331)	4.928.413.147.437
12	Changes in prepaid expenses	351.722.960	547.299.043
14	Interest paid	(1.872.283.597)	-
15	Corporate income tax paid	(75.019.170.823)	(2.947.053.554)
20	Net cash generated by operating activities	(101.156.672.421)	4.948.686.340.559
	II. CASH FLOWS FROM INVESTING ACTIVITIES	-	-
21	Payments for purchase, construction of fixed assets and other long-term assets	(264.853.259.801)	(5.012.243.256.695)
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	(16.703.000.000)	-
26	Cash recovered from Investments in other entities	-	-
27	Interest earned, dividends and profits received	14.567.639.392	65.269.064
30	Net cash used in investing activities	273.221.379.591	(5.012.177.987.631)

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

At as 30/06/2026

ĐVT: VNĐ

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 to owners	-	-
40	Net cash flows from financing activities	<u>(145.884.368.716)</u>	=
50	Net cash flows during the period (50=20+30+40)	<u>26.180.338.454</u>	<u>(63.491.647.072)</u>
60	Cash and cash equivalents at the beginning of the period	<u>261.382.168.868</u>	<u>92.692.513.314</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>287.562.507.322</u>	<u>29.200.866.242</u>

Preparer / Chief Accountant



Do Quoc Viet

Hanoi, 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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th, 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 13th, 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, Pham Ngu Lao Ward, Hai Duong City, Hai Duong Province.
2. Constrexim TS Business and Trade Center – Service Branch of Vietnam Construction and Trading Investment Joint Stock Corporation	No. 39 Nguyen Dinh Chieu Street, Le Dai Hanh Ward, Hai Ba Trung District, Hanoi City.

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th, 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	95%	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	95%	Real estate project development
8	La Ngau Hydropower JSC	A11 Ngo Thi Nham Street, Phu Thuy Ward, Phan Thiet City, Binh Thuan Province	100%	Hydropower project development
9	Indochina Investment JSC ("Indochina Company")	K60, Kim Thanh Trade Zone, Duyen Hai Ward, Lao Cai City, Lao Cai Province	100%	Hotel and commercial center development
10	ICP.JSC	Pao's Sapa Hotel. Muong Hoa Street, Sapa Ward, Lao Cai Province	100%	Hotel and commercial center development

2. BASIS OF FINANCIAL STATEMENT PREPARATION AND ACCOUNTING PERIOD

Basis of Financial Statement Preparation

The Corporations' Consolidated 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.

Consolidated Balance Sheet, Consolidated Income Statement, Consolidated Cash Flow Statement, and Notes to the Consolidated Financial Statements for the Interim Period are presented herewith, and the use of these reports is not intended for parties who do not have access to information regarding the procedures, principles, and accounting practices in Vietnam. Furthermore, these reports are not intended

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th, 2026

to present the financial position, results of operations, and cash flows according to accounting principles and practices generally accepted in other countries and territories outside of Vietnam.

Basis of Consolidated Reporting

The Consolidated Financial Statements for Q2/2026 are prepared based on the Q2/2026 Financial Statements of the Vietnam Construction and Trade Investment Corporation and the financial statements of its subsidiaries for the financial period ending on ^{June 30th, 2026}

The subsidiaries are fully consolidated from the acquisition date, which is when the Corporation actually gains control over the subsidiary, and continue to be consolidated until the Corporation actually loses control over the subsidiary.

The Q2/2026 Financial Statements of the parent company and subsidiaries used for consolidation are prepared for the same accounting period and apply consistent accounting policies.

Inter-company balances in the interim balance sheet between the Corporation and its subsidiaries, as well as between the subsidiaries, and any unrealized income and expenses or gains and losses arising from these inter-company transactions are completely eliminated.

The interests of minority shareholders are the portion of profit or loss and the net assets of the subsidiary not held by the parent company and are presented separately in the Consolidated Income Statement for Q2/2026. They are also presented separately in the equity section of the Consolidated Balance Sheet for Q2/2026, distinct from the equity attributable to the shareholders of the parent company.

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 43/2026/TT-BTC dated April 20th, 2026 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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th, 2026

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:

Asset Type	Estimated Useful Life
Buildings	40 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.

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th, 2026

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.

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.

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th, 2026

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.

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
At June 30th, 2026

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

5.1 Cash and cash equivalents:

	30/06/2026 VND	01/01/2026 VND
Cash on hands	727.571.785	748.254.553
Cash in Banks	272.834.935.537	140.633.914.315
Cash equivalents	14.000.000.000	120.000.000.000
Total	287.562.507.322	261.382.168.868

5.2 Financial investments:

	30/06/2026 VND	01/01/2026 VND
Short-term financial investments		
Trading securities	2.549.370.051	2.549.370.051
Provision for short-term securities investment	(2.403.400.000)	(2.403.400.000)
Held to maturity investments	99.790.000.000	640.000.000.000
Total	99.935.970.051	640.145.970.051

	30/06/2026 VND	01/01/2026 VND
Long-term financial investments		
Equity investment in other entities	28.712.898.701	12.012.898.701
Provision for long-term securities investment	(10.626.052.461)	(10.639.761.021)
Total	18.086.846.240	1.373.137.680

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as 30th June 2026

Trading Securities:

Unit: VND

Trading Securities	Name of securities	30/06/2026			01/01/2026		
		Quantity	Original cost	Provision	Quantity	Original cost	Provision
	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)

NOTES TO THE CONSOLIDATED 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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th , 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
Thang Long Real Estate Investment & Management .JSC	16.700.000.000	-	-	-
Total	16.700.000.000	-	-	-

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th, 2026

5.3 Receivables from customers:

	30/06/2026 VND	01/01/2026 VND
Receivables from construction customers related to conditional subcontracting contracts (*)	96.537.179.528	96.537.187.370
Receivable from real estate transfer	524.630.495	11.108.509.152
Receivables from other construction contracts	10.641.579.762	44.045.030.899
Receivables related to other activities	48.726.154.107	20.392.711.123
Total	156.429.543.892	172.083.438.544

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

	30/06/2026 VND	01/01/2026 VND
Receivables from related parties		
Constrexim Construction And Concrete Production .JSC	7.219.076.093	7.219.076.093
Constrexim Dong Do .JSC	26.876.159	26.876.159
Tan Long Constrexim Casting .JSC	892.649.712	892.649.712
Total	8.138.601.964	8.138.601.964

5.4 Short-term prepayment to suppliers:

	30/06/2026 VND	01/01/2026 VND
- Number 16 Development Investment .JSC	15.129.767.017	15.129.767.017
- NKB Archi Vietnam Co.Ltd	6.434.900.000	6.434.900.000
- Others	181.986.713.623	140.199.223.056
Total	203.551.380.640	161.763.890.073

	30/06/2026 VND	01/01/2026 VND
Prepayment to related parties		
Constrexim Construction And Concrete Production .JSC	7.544.509.825	7.544.509.825
Constrexim Design Consultancy Construction investment .JSC (CID)	5.184.129.711	5.184.129.711
Constrexim Dong Do .JSC	4.693.097.282	4.693.097.282
Tan Long Constrexim Casting .JSC	1.173.304.065	1.173.304.065
Constrexim Global Investment Construction And Water Electrical Installation Corporation	86.506.389	86.506.389
Red river Constrexim .JSC	557.758.267	557.758.267
Total	19.239.305.539	19.239.305.539

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At June 30th, 2026

5.5 Short-term other receivables:

	30/06/2026	01/01/2026
	VND	VND
Advances to carry out construction contracts and real estate projects	71.115.889.821	71.115.889.821
Advances for other activities	49.486.423.536	62.307.182.769
Receivables from contributions paid on behalf of others	1.000.000.000	1.000.000.000
Interest Receivable	2.268.396.713	7.154.246.575
Total	128.916.089.246	141.577.319.165

5.6 Inventories:

	30/06/2026	01/01/2026
	VND	VND
Raw materials, supplies and tools	2.909.170.720	2.968.546.286
Tay Ho parkview project	30.422.947.457	33.685.765.463
Work in progress	65.497.397.265	65.781.298.499
Total	98.829.515.442	102.435.610.248

5.7 Long-term assets inprogress:

	30/06/2026	01/01/2026
	VND	VND
- Long-term work in progress	128.956.804.596	128.574.392.377
Champa Legend resort and spa	128.956.804.596	128.574.392.377
- Work-in-progress costs of investment projects	892.605.169.977	633.687.142.233
Constrexim Plaza Office and Commercial Building Project (E2)	129.123.409.865	86.979.303.953
La ngau hydropower project	56.782.998.797	55.792.985.366
Sapa resort project - Lao Cai	650.480.964.599	433.828.970.920
Kim thanh shopping center project- Lao Cai	23.165.991.243	23.098.289.202
Nam Hong Project	428.638.168	
Oceanview Nha Trang project	32.623.167.305	32.564.183.335
Others	-	1.423.409.457
Total	1.021.561.974.573	762.261.534.610

VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION

Form B 09 - DN

Issued under Circular 43/2026/TT- BTC
20th April 2026 of Ministry of Finance

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as June 30th , 2026

5.8 Tangible Fixed Assets:

Unit: VND

Item	Buildings and Structures	Máy móc, thiết bị	Machinery and equipment	Motor vehicles	Others	Total
COST						
Balance at 01/04/2026	467.204.917.120	45.712.732.711	13.308.913.059	3.038.834.092	729.251.596	529.994.648.578
Increases	5.660.556.125	43.796.296	-	-	-	5.704.352.421
Purchase	5.660.556.125	43.796.296	-	-	-	5.704.352.421
Decreases	-	-	-	-	-	-
Liquidation	-	-	-	-	-	-
Others	-	-	-	-	-	-
Balance at 30/06/2026	472.865.473.245	45.756.529.007	13.308.913.059	3.038.834.092	729.251.596	535.699.000.999
ACCUMULATED DEPRECIATION						
Balance at 01/04/2026	166.970.692.202	19.807.820.759	11.639.996.029	1.794.615.411	729.251.596	200.942.375.997
Increases	6.954.713.684	678.925.090	15.925.731	97.514.414	-	7.747.078.919
Depreciation	6.954.713.684	678.925.090	15.925.731	97.514.414	-	7.747.078.919
Others	-	-	-	-	-	-
Decreases	-	-	-	-	-	-
Liquidation	-	-	-	-	-	-
Others	-	-	-	-	-	-
Balance at 30/06/2026	173.925.405.886	20.486.745.849	11.655.921.760	1.892.129.825	729.251.596	208.689.454.916
NET BOOK VALUE						
Balance at 01/04/2026	300.234.224.918	25.904.911.952	1.668.917.030	1.244.218.681	-	329.052.272.581
Balance at 30/06/2026	298.940.067.359	25.269.783.158	1.652.991.299	1.146.704.267	-	327.009.546.083

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as June 30th , 2026

5.9 Intangible fixed assets:

Item	Land use rights	Computer software	Brand value	Total
<u>COST</u>	-	-	-	-
As at 01/04/2026	17.280.000.000	928.825.000	200.000.000	18.408.825.000
Increase during for period	-	-	-	-
Decrease during for period	-	-	-	-
As at 30/06/2026	17.280.000.000	928.825.000	200.000.000	18.408.825.000
<u>ACCUMULATED DEPRECIATION</u>	-	-	-	-
As at 01/04/2026	5.765.318.153	16.445.352	200.000.000	5.981.763.505
Depreciation increase during for period	139.239.245	11.750.000	-	150.989.245
Depreciation	139.239.245	11.750.000	-	150.989.245
Depreciation decrease during for period	-	-	-	-
As at 30/06/2026	5.904.557.398	28.195.352	200.000.000	6.132.752.750
<u>NET BOOK VALUE</u>	-	-	-	-
As at 01/04/2026	11.514.681.847	912.379.648	-	12.427.061.495
As at 30/06/2026	11.375.442.602	900.629.648	-	12.276.072.250

5.10 Investment property

Item	Buildings and Structures	Other Assets	Total
<u>COST</u>			
Banlance at 01/04/2026	74.187.525.059	1.325.696.427	75.513.221.486
Increase during for period	-	-	-
Decrease during for period	-	-	-
Banlance at 30/06/2026	74.187.525.059	1.325.696.427	75.513.221.486
<u>ACCUMULATED DEPRECIATION</u>	-	-	-
Banlance at 01/04/2026	31.023.317.857	1.325.696.427	32.349.014.284
Depreciation increase during for period	622.125.825	-	622.125.825
Depreciation decrease during for period	-	-	-
Banlance at 30/06/2026	31.645.443.682	1.325.696.427	32.971.140.109
<u>NET BOOK VALUE</u>	-	-	-
Banlance at 01/04/2026	43.164.207.202	-	43.164.207.202
Banlance at 30/06/2026	42.542.081.377	-	42.542.081.377

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as June 30th , 2026

5.11 Prepaid expenses:

	30/06/2026	01/01/2026
	VND	VND
Short-term prepaid expenses		
Prepaid selling expenses related to undelivered apartments	-	217.533.231
Others	1.693.229.496	2.055.986.644
Total	1.693.229.496	2.273.519.875
Long-term prepaid expenses		
	30/06/2026	01/01/2026
	VND	VND
Tool and equipment costs pending allocation and others	6.265.301.412	6.036.733.993
Total	6.265.301.412	6.036.733.993

5.12 Lease liabilities and financial borrowings:

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

5.13 Short-term Payable to Suppliers:

	30/06/2026	01/01/2026
	VND	VND
- Payables related to project investment activities	17.817.366.523	15.971.847.678
- Viet San Investment .JSC	10.737.893.816	10.737.893.816
- Payables to other project customers	7.079.472.707	5.233.953.862
- Payable to subcontractors in connection with conditional subcontracting contracts (*)	128.389.760.629	128.389.267.909
- Payable from other construction contracts	58.150.328.810	3.717.214.261
- Payables to other suppliers	12.393.127.668	16.173.962.311
Total	216.750.583.630	164.252.292.159

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

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

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

Form B 09 - DN

Issued under Circular 43/2026/TT- BTC
20th April 2026 of Ministry of Finance

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as June 30th , 2026

	30/06/2026 VND	01/01/2026 VND
Payables to related parties		
Constrexim Global Investment Construction And Water Electrical Installation .JSC	4.261.111.301	4.261.111.301
Constrexim Dong Do .JSC	10.058.328.128	10.058.328.128
Red river Constrexim .JSC	818.336.344	818.336.344
Constrexim Construction Investment Design Consultant .JSC (CID)	1.840.140.177	1.840.140.177
Others	681.244.774	681.244.774
Total	17.659.160.724	17.659.160.724
5.14 Short-term customer Advances:		
	30/06/2026 VND	01/01/2026 VND
Prepayments from customers for construction works	23.925.826.630	15.999.217.117
Advances from customers for other activities	19.873.762.468	42.408.893.065
Total	43.799.589.098	58.408.110.182
5.15 Tax and payables to state Budget:		
	30/06/2026 VND	01/01/2026 VND
Corporate income tax	2.475.750.141	76.090.312.090
Personal income tax	1.273.238.505	733.892.409
VAT	5.296.434	4.035.947.821
Fees, charges and other payables	65.974.449	123.341.416
Total	3.820.259.529	80.983.493.736
5.16 Accrued expenses		
Short-term Accrued expenses	30/06/2026 VND	01/01/2026 VND
Accrued expenses for construction contracts	30.704.251.557	38.479.730.658
Accrued expenses for Projects	194.468.927.964	202.882.303.308
Other expenses accrued	5.062.563.118	25.352.950.860
Total	230.235.742.639	266.714.984.826
Long-term Accrued expenses	30/06/2026 VND	01/01/2026 VND
Accrued expenses 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)	278.015.314.302	277.965.314.302
Total	303.268.757.788	301.861.552.504

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as June 30th , 2026

5.17 Other payables:

	30/06/2026	01/01/2026
	VND	VND
Short-term		
Payables related to liquidation of office lease contracts	-	5.231.471.447
Capital contribution received for the Nam Hong Project	-	50.000.000.000
Dividends to shareholders	-	2.155.149.757
Receipt of deposit for leasing Yen Hoa Urban Area	-	955.159.887
Deposit to buy shares in La Ngau Hydropower .JSC	1.800.000.000	1.800.000.000
Other Payables	67.551.557.636	73.312.110.744
Total	69.351.557.636	133.453.891.835

5.18 Other long-term Payables

	30/06/2026	01/01/2026
	VND	VND
Receipt of deposit for office lease Yen Hoa Urban Area	920.789.887	3.559.279.887
Payables to partners under the Business Cooperation Contract – Nam Hong Project	50.000.000.000	-
Total	50.920.789.887	3.559.279.887

5.19 Unearned revenue:

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as June 30th , 2026

5.20 Owners' Equity

a. Details of owners' equity

	30/06/2026	01/01/2026
	VND	VND
a. Details of owners' equity		
Shareholders' equity	1.004.760.400.000	789.072.760.000
Share premium	-	-
Total	1.004.760.400.000	789.072.760.000

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

	30/06/2026	01/01/2026
	VND	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	01/01/2026
	VND	VND
Quantity of registered shares	100.406.740	7.890.728
Quantity of issued shares	100.406.740	7.890.728
Number of listed shares	100.406.740	7.890.728

d. Funds

	30/06/2026	01/01/2026
	VND	VND
Investment and development fund	104.636.382	104.636.382
Reserve fund for supplementing charter capital	-	-
Total	104.636.382	104.636.382

VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK

CORPORATION

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

Form B 09 - DN

Issued under Circular 43/2026/TT- BTC
20th April 2026 of Ministry of Finance

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as 30th June, 2026

5.20 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)	Non controlling shareholders (VND)	Total (VND)
Balance at 01/01/2025	789.072.760.000	-	104.636.382	-	227.312.148.358	9.005.481.911	1.025.495.026.651
Capital increases	-	-	-	-	152.030.288	152.030.288	152.030.288
Profit for the year	-	-	-	-	152.030.288	152.030.288	152.030.288
Capital decreases	-	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-	-
Balance at 31/12/2025	789.072.760.000	-	104.636.382	-	424.117.180.291	9.008.378.081	1.222.302.954.754
Balance at 01/01/2026	789.072.760.000	-	104.636.382	-	424.117.180.291	9.008.378.081	1.222.302.954.754
Capital increases	214.994.640.000	-	-	-	18.023.302.358	(21.212.429)	232.996.729.929
Profit for the year	-	-	-	-	18.023.302.358	(21.212.429)	18.002.089.929
Increase in share capital from retained earnings	214.994.640.000	-	-	-	-	-	214.994.640.000
Capital decreases	-	-	-	-	214.994.640.000	-	214.994.640.000
Decrease in retained earnings for share issuance	-	-	-	-	214.994.640.000	-	214.994.640.000
Balance at 30/06/2026	1.004.067.400.000	-	104.636.382	-	227.145.842.649	8.987.165.652	1.240.305.044.683

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as 30th June, 2026

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

a. Revenue from sales of goods and provision of services:

	Q2 2026	Q2 2025
	VND	VND
Revenue from sale goods, other services	34.160.953.714	37.859.771.020
Revenue from real estate inventory	2.456.369.989	4.000.466.206
Total	36.617.323.703	41.860.237.226

b. Cost of goods sold:

	Q2 2026	Q2 2025
	VND	VND
Cost of construction contracts	-	1.763.799.708
Cost of other services	21.393.588.529	31.594.947.797
Cost of real estate business activities	424.514.829	-
Total	21.818.103.358	33.358.747.505

c. Financial income:

	Q2 2026	Q2 2025
	VND	VND
Interest income from deposits	6.201.527.407	27.784.478
Total	6.201.527.407	27.784.478

d. Financial expenses:

	Q2 2026	Q2 2025
	VND	VND
Interest expenses	-	-
Financial provisions	(13.708.560)	(49.793.791)
Total	(13.708.560)	(49.793.791)

e. Other Incomes:

	Q2 2026	Q2 2025
	VND	VND
Other incomes	327.912.208	9.752.250
Total	327.912.208	9.752.250

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

At as 30th June, 2026

f. Other expenses:

	Q2 2026	Q2 2025
	VND	VND
Other expenses	2.869.523.922	644.866.123
Total	2.869.523.922	644.866.123

g. Selling expenses and General and administration expenses:

	Q2 2026	Q2 2025
	VND	VND
Selling expenses	1.737.950.850	1.943.808.022
General and administrative expenses	9.113.841.467	7.527.506.157
Total	10.851.792.317	9.471.314.179

h. Current corporate income tax expenses:

	Q2 2026	Quí 2/2025
	VND	VND
Total net profit before tax	7.621.052.281	(1.527.360.062)
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	937.951.947	(44.998.741)
Net profit after tax	6.683.100.334	(1.482.361.321)

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 statements data for quarter II/2025.

Preparer / Chief Accountant

Do Quoc Viet

Ha Noi, July 28th, 2026

Auth. General Director

Deputy General Director

Hoang Thi Huong Lan

