

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

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 162/CV-CTX-TKTCT

Hanoi, 28 August 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 the Reviewed Semi-Annual Financial Statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Vietnam Investment Construction and Trading Joint Stock Corporation
 - Stock code: CTX
 - Address: Floor 2, HH2 Building, Duong Dinh Nghe Street, Cau Giay Ward, Hanoi.
 - Phone: (024) 62812000 Fax: (024) 37820176
 - Email:..... Website: <https://www.ctx.vn/>
2. Content of the disclosed information:
 - Reviewed Semi-Annual Financial Statements for 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 expresses an opinion other than an unmodified opinion on the financial statements (for the 2026 reviewed/audited financial statements):
 - ☐ 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 28/08/2026 at the following link:
<https://www.ctx.vn/>

Attachments:

- Reviewed separate financial statements for 2026;
- Reviewed consolidated financial statements for 2026;
- Authorization to sign the financial statements;
- Explanation of the difference in profit after tax.

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



TRAN ANH HAI



Note/Lưu ý:

This English translation is provided for information disclosure purposes only. In the event of any inconsistency or discrepancy with the Vietnamese version, the Vietnamese version shall prevail./

Bản dịch tiếng Anh này chỉ nhằm mục đích công bố thông tin. Trong trường hợp có bất kỳ sự không nhất quán hoặc khác biệt nào so với bản tiếng Việt, bản tiếng Việt sẽ được ưu tiên áp dụng.

No: 103 /CV-CTX-TKTCT

Re: Explanation of the Difference in Profit
after Income Tax.

Hanoi, 28 August 2026

To: Hanoi Stock Exchange

1. Company Name: Vietnam Investment Construction and Trading Joint Stock Corporation
Stock Code: CTX

Address: 2nd Floor, HH2 Building, Duong Dinh Nghe Street, Cau Giay Ward, 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 Parent Company Semi-Annual Financial Statements for 2026:

Profit after corporate income tax as presented in the Parent Company's Income Statement for the first six months of 2026 increased by VND 2,742,602,527 compared with the same period of the previous year, due to:

- Gross profit for the reporting period:	(386.619.490)	VND
- Financial income:	15.670.886.455	VND
- Financial expenses:	(7.272.445.087)	VND
- General and administrative expenses:	(4.549.321.401)	VND
- Other profit:	(16.253.818)	VND
- Corporate income tax:	(703.644.092)	VND

Increase (+)/Decrease (-) in profit after income tax: 2.742.602.567 VND

3.2 Consolidated Semi-Annual Financial Statements for 2026:

Profit after corporate income tax as presented in the Consolidated Income Statement for the first six months of 2026 increased by VND 17,652,106,599 compared with the same period of the previous year, due to:

- Gross profit for the reporting period:	9.887.849.032	VND
- Financial income:	15.660.774.164	VND
- Financial expenses:	(1.908.368.828)	VND
- Selling expenses:	368.041.239	VND
- General and administrative expenses:	(3.203.442.285)	VND
- Other profit:	(1.586.400.113)	VND
- Corporate income tax:	(1.566.346.610)	VND

Increase (+)/Decrease (-) in profit after income tax: 17.652.106.599 VND

4. This information was published on the Corporation's official website on 28/08/2026, 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**

Note/Lưu ý: This English translation is provided for information disclosure purposes only. In the event of any inconsistency or discrepancy with the Vietnamese version, the Vietnamese version shall prevail./ Bản dịch tiếng Anh này chỉ nhằm mục đích công bố thông tin. Trường hợp có bất kỳ sự không nhất quán hoặc khác biệt nào so với bản tiếng Việt, bản tiếng Việt sẽ được ưu tiên áp dụng

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**

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30th June 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vietnam Investment Construction and Trading Joint Stock Corporation presents this Report together with the reviewed interim consolidated financial report for the period ended 30th June 2026.

THE CORPORATION

Vietnam Investment Construction and Trading Joint Stock Corporation (hereinafter referred to as “the Corporation”) is a corporation formed through the equitization process of a state-owned enterprise, Vietnam Construction and Import Export Investment Corporation, under Decision No. 655/QĐ-BXD dated April 13, 2007 of the Minister of Construction. The Corporation was granted the first Business Registration Certificate No. 0103017485 by the Hanoi Department of Planning and Investment on May 25, 2007, the 12th change on October 4, 2019 – Business Registration Certificate No. 0100109441, and the 14th change on July 20, 2026 regarding the change of the legal representative by the Business Registration and Corporate Finance Division – Hanoi Department of Finance.

The Corporation’s Charter capital according to the 14th Certificate of Business Registration No. 0100109441 changed on 20th July 2026 is: VND 1,004,067,400,000 (*In words: One trillion four billion sixty-seven million four hundred thousand dong*).

The name of the Corporation written in a foreign language is: VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION.

The abbreviated Corporation Name is: CONSTREXIM HOLDINGS.

The Corporation’s stock is currently listed on UPCOM with stock code: CTX. On March 31, 2026, the State Securities Commission issued Notice No. 2477/UBCK-GSĐC regarding the notification that the Corporation did not satisfy the conditions for being a public company: The Corporation continues to monitor its compliance with the conditions for being a public company and will reassess such compliance one year from January 23, 2026.

The Corporation’s registered office is located at: 2nd Floor, HH2 Building, Duong Dinh Nghe Street, Cau Giay Ward, Hanoi.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Corporation during the period and at the date of this report are as follows:

Board of Management

Mr. Phan Minh Tuan	Chairman
Mr. Ly Quoc Hung	Member
Mr. Tran Hai Anh	Member
Ms. Hoang Thi Huong Lan	Member
Mr. Pham Sy Tiep	Member

Board of Supervisors

Mr. Ly Van Kha	Head of the Board
Mr. Bui Hong Quang	Member
Mr. Phan Thi To Hoa	Member

Board of General Directors

Mr. Ly Quoc Hung	General Director (Appointed from 03/7/2026)
	Deputy General Director (Dismissed effective 03/7/2026)
Mr. Phan Minh Tuan	Deputy General Director (Dismissed effective 03/7/2026)
Ms. Hoang Thi Huong Lan	Deputy General Director
Mr. Do Hai Binh	Deputy General Director

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the Balance sheet date, affecting the financial position and operation of the Corporation which would require adjustments to or disclosures to be made in the accompanied interim consolidated financial statements for the period ended 30th June 2026.

AUDITORS

The Company's interim consolidated financial statements for the period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company Limited – A Member Firm of INPACT.

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Corporation's Board of General Directors is responsible for the interim consolidated financial statements, that reflect fairly the interim consolidated financial position of the Corporation as at 30th June 2026 as well as of the consolidated results of operations and cash flows for the period then ended, in accordance Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant laws and regulations relating to the work and presentation of the most accurate financial statements. In preparing these interim consolidated financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Interim consolidated financial statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim consolidated financial statements are free from material misstatements due to frauds or errors;
- Prepare the Corporation's Interim Consolidated Financial Statements on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Corporation and to ensure that the interim consolidated financial statements comply with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and relevant legal regulations relating to preparation and presentation of the interim consolidated financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Corporation has complied with the above requirements in preparing the interim consolidated financial statements.

On behalf of the Board of General Directors,

P.P General Director



Hoang Thi Huong Lan
Deputy General Director

(Power of attorney No.23/GUQ-CTX-VP dated 22/7/2026)
Ha Noi, August 26, 2026

No: 423/2026/BCSX-CPA VIETNAM-NV2

REVIEW REPORT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: **Shareholders**
Boards of Management, Supervisors and General Directors
Vietnam Investment Construction and Trading Joint Stock Corporation

We have reviewed the accompanying interim consolidated financial statements of Vietnam Construction and Trading Investment Joint Stock Corporation, as prepared on 26th August 2026, set out on page 06 to page 48, including the Interim Consolidated Balance Sheet as of 30th June 2026, the Interim Consolidated Income Statement, the Interim Consolidated Cash flow Statement for the period ended 30th June 2026 and the Notes to the Interim Consolidated Financial Statements.

Responsibility of the Board of General Directors

The Corporation's Board of General Directors is responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and prevailing relevant regulations in preparation and presentation of the Interim Consolidated Financial Statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Company's Independent Auditor.

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

Auditors' conclusions

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company as at 30th June 2026, and the Interim Consolidated results of its operations and its Interim Consolidated cash flows the period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Consolidated financial statements.

Emphasis of issues

We would like to remind readers of the Interim Consolidated Financial Statements to Notes No. 5.11 of the Interim Consolidated Financial Statements that the Corporation has recognized the investment cost of building the 1st floor of buildings CT3, CT4-5 and CT6 of Yen Hoa New Urban Area Project as assets of the Corporation pursuant to Decision No. 153/2006/QĐ-PP of the People's Committee of Hanoi City People's Committee ("Hanoi People's Committee") issued on 31/8/2006. However, according to Official Letter No. 985/UB-NNĐC issued by Hanoi People's Committee on 31/3/2004, the Corporation is responsible for handing over the 1st floor of these high-rise buildings to the Department of Natural Resources and Environment of Hanoi City according to the decision. The Corporation is currently working with relevant authorities to resolve these issues.

Our audit conclusion is not modified in respect of this matter.



Nguyen Thi Mai Hoa

Deputy General Director

Audit Practising Registration Certificate: 2326-2023-137-1

Authorised: 08/2026/UQ/CPA VIETNAM dated 02/01/2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

A Member of INPACT

Hanoi, August 26, 2026

INTERIM CONSOLIDATED FINANCIAL POSITION
As at 30th June 2026

			30/6/2026 VND	01/01/2026 (VND) (Restated)
ASSETS	Code Note			
A - CURRENT ASSETS (100=110+120+130+140+150+160)	100		840,508,417,987	1,346,918,208,444
I. Cash and cash equivalents	110 5.1		287,611,076,787	261,382,168,868
1. Cash	111		273,562,665,828	141,382,168,868
2. Cash equivalents	112		14,048,410,959	120,000,000,000
II. Short - term investments	120 5.2		102,155,955,804	647,292,408,407
1. Trading securities	121 5.2a		2,549,370,051	2,549,370,051
2. Allowances for decline in value of trading securities	122 5.2a		(2,403,400,000)	(2,403,400,000)
3. Investments held to maturity	123 5.2b		102,009,985,753	647,146,438,356
III. Short- term receivables	130		303,421,215,122	306,758,392,049
1. Short-term receivables from customers	131 5.3		156,185,999,081	172,083,438,544
2. Prepayments to sellers in short-term	132 5.4		203,550,980,643	161,763,890,073
5. Other short-term receivables	135 5.5		107,795,711,041	137,140,139,075
6. Short-term allowances for doubtful debts	136 5.6		(164,111,475,643)	(164,229,075,643)
IV. Inventories	140 5.7		98,941,541,594	102,435,610,248
1. Inventories	141		98,941,541,594	102,435,610,248
VI. Other current assets	160		48,378,628,680	29,049,628,872
1. Short-term deferred expenses	161 5.13		2,208,353,712	2,273,519,875
2. Deductible value added tax	162		44,649,624,870	25,076,323,380
3. Tax and other receivables from government budget	163 5.8		1,520,650,098	1,699,785,617
B - LONG-TERM ASSETS (200=210+220+230+240+250+260+270)	200		1,430,036,200,492	1,162,840,276,330
I. Long-term receivables	210		6,450,141	6,450,141
5. Other long-term receivables	215 5.5		6,450,141	6,450,141
II. Fixed assets	220		333,625,062,208	349,376,086,879
1. Tangible fixed assets	221 5.9		321,348,989,958	336,798,036,138
- Historical Costs	222		530,038,444,874	530,146,181,161
- Accumulated depreciation	223		(208,689,454,916)	(193,348,145,023)
3. Intangible fixed assets	227 5.10		12,276,072,250	12,578,050,741
- Historical Costs	228		18,408,825,000	18,408,825,000
- Accumulated amortization	229		(6,132,752,750)	(5,830,774,259)
III. Investment properties	240 5.11		48,202,637,502	43,786,333,027
1. Historical Costs	241		81,173,777,611	75,513,221,486
2. Accumulated depreciation	242		(32,971,140,109)	(31,726,888,459)
IV. Long-term assets in progress	250 5.12		1,024,365,185,712	762,261,534,610
1. Long-term work in progress	251		128,956,804,596	128,574,392,377
2. Construction in progress	252		895,408,381,116	633,687,142,233
V. Long-term investments	260 5.2c		18,086,846,240	1,373,137,680
2. Investments in joint ventures and associates	262		-	-
3. Investments in equity of other entities	263		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		5,750,018,689	6,036,733,993
1. Long-term deferred expenses	271 5.13		5,750,018,689	6,036,733,993
TOTAL ASSETS (270 = 100+200)	280		2,270,544,618,479	2,509,758,484,774

INTERIM CONSOLIDATED FINANCIAL POSITION (Continued)
As at 30th June 2026

RESOURCES	Code	Note	30/6/2026 VND	01/01/2026 (Restated) VND
C- LIABILITIES (300=310+330)	300		1,030,239,573,796	1,287,455,530,020
I. Short-term liabilities	310		676,019,786,121	971,543,057,569
1. Short-term trade payables	311	5.14	226,805,564,831	164,252,292,159
2. Short-term prepayments from customers	312	5.15	36,782,857,330	58,408,110,182
3. Dividends and profit payables	313	5.16	2,155,149,757	2,155,149,757
4. Short-term Taxes and other payables to State budget	314	5.8	3,691,329,818	80,983,493,736
5. Payables to employees	315		6,476,046,550	7,906,053,749
6. Short-term accrued expenses	316	5.17	238,011,221,740	266,714,984,826
9. Short-term deferred revenues	319	5.20	14,512,564,426	5,231,905,379
10. Other short-term payments	320	5.19	42,345,001,349	134,008,000,344
11. Short-term borrowings and finance lease liabilities	321	5.18	100,000,000,000	246,574,490,377
13. Bonus and welfare funds	323		5,240,050,320	5,308,577,060
II. Long-term liabilities	330		354,219,787,675	315,912,472,451
4. Long-term accrued expenses	334	5.17	303,218,757,788	301,861,552,504
7. Long-term deferred revenues	337	5.20	-	10,491,640,060
8. Other long-term payables	338	5.19	51,001,029,887	3,559,279,887
D- OWNERS' EQUITY	400	5.21	1,240,305,044,683	1,222,302,954,754
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
8. Development and investment funds	418		104,636,382	104,636,382
10. Undistributed profit after tax	420		227,154,195,569	424,117,180,291
- Undistributed profit after tax brought forward	420a		209,122,540,291	232,981,262,262
- Undistributed profit after tax for the current year	420b		18,031,655,278	191,135,918,029
11. Non-controlling interests	429		8,978,812,732	9,008,378,081
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		2,270,544,618,479	2,509,758,484,774

Preparer / Chief Accountant



Do Quoc Viet

Hanoi, August 26, 2026

P.P General Director

Deputy General Director




Hoang Thi Huong Lan

INTERIM CONSOLIDATED INCOME STATEMENT
For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1. Revenues from sales and services rendered	01	6.1	78,244,123,772	83,436,515,783
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10 = 01-02)	10		78,244,123,772	83,436,515,783
4. Cost of goods and services	11	6.2	48,159,110,099	63,239,351,142
5. Gross revenues from sales and services rendered (20 = 10-11)	20		30,085,013,673	20,197,164,641
6. Financial income	22	6.3	15,726,043,228	65,269,064
7. Financial expenses	23	6.4	1,858,575,037	(49,793,791)
<i>In which: interest expenses</i>	24		1,872,283,597	-
8. Selling expenses	25	6.5	3,226,874,502	3,594,915,741
9. General administrative expenses	26	6.5	18,147,505,523	14,944,063,238
10. Share of profit or loss of associates and joint venture	27		-	-
11. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	30		22,578,101,839	1,773,248,517
12. Other income	31	6.6	713,020,783	58,193,801
13. Other expenses	32	6.6	3,046,131,314	804,904,219
14. Other profits (40 = 31-32)	40		(2,333,110,531)	(746,710,418)
15. Total net profit before tax(50 = 30+40)	50		20,244,991,308	1,026,538,099
16. Current corporate income tax expenses	51	6.7	2,242,901,379	676,554,769
17. Deferred corporate income tax expenses	52		-	-
18. Profits after corporate income tax (60 = 50-51-52)	60		18,002,089,929	349,983,330
19. Profit after tax of Parent Company	61		18,031,655,278	407,743,539
20. Profit after tax attributable to Non-controlling interests	62		(29,565,349)	(57,760,209)
21. Basic earnings per share	70	6.9	188	5

Preparer / Chief Accountant



Do Quoc Viet

Hanoi, August 26, 2026

P.P General Director
Deputy General Director



Hoang Thi Huong Lan

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I. Net cash flows from operating activities				
1. Profit before tax	01		20,244,991,308	1,026,538,099
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		16,737,094,126	17,178,871,928
- Provisions	03		(131,308,560)	249,206,655
- Gains (losses) on investing activities	05		(15,726,043,228)	(65,269,064)
- Interest expenses	06		1,872,283,597	-
3. Operating profit before changes in working capital	08		22,997,017,243	18,389,347,618
- Increase (decrease) in receivables	09		(14,898,585,208)	(5,675,766,956)
- Increase (decrease) in inventories	10		3,494,068,654	9,959,366,971
- Increase (decrease) in payables	11		(36,521,280,346)	4,928,413,147,437
- (Increase) decrease deferred expenses	12		351,881,467	547,299,043
- Interest paid	14		(1,872,283,597)	-
- Corporate income tax paid	15		(76,363,086,880)	(2,947,053,554)
Net cash flows from operating activities	20		(102,812,268,667)	4,948,686,340,559
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(267,506,025,032)	(5,012,243,256,695)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		545,136,452,603	-
5. Expenditures on equity investments in other entities	25		(16,582,400,000)	-
7. Proceeds from interests, dividends and distributed profits	27		14,567,639,392	65,269,064
Net cashflow from investing activities	30		275,615,666,963	(5,012,177,987,631)
III. Cash flows from financing activities				
3. Proceeds from borrowings	33		228,142,386,318	-
4. Repayment of financial principal	34		(374,716,876,695)	-
Net cashflow from financing activities	40		(146,574,490,377)	-
Net cashflow during the period (50 = 20+30+40)	50		26,228,907,919	(63,491,647,072)
Cash and cash equivalents at beginning of period	60		261,382,168,868	92,692,513,314
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	287,611,076,787	29,200,866,242

Preparer / Chief Accountant



Do Quoc Viet

Hanoi, August 26, 2026

General Director
Deputy General Director



Hoang Thi Huong Lan

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30th June 2026

1. CORPORATION INFORMATION

1.1. Structure of ownership

Vietnam Investment Construction and Trading Joint Stock Corporation (hereinafter referred to as “the Corporation”) is a corporation formed through the equitization process of a state-owned enterprise, Vietnam Construction and Import Export Investment Corporation, under Decision No. 655/QĐ-BXD dated April 13, 2007 of the Minister of Construction. The Corporation was granted the first Business Registration Certificate No. 0103017485 by the Hanoi Department of Planning and Investment on May 25, 2007, the 12th change on October 4, 2019 – Business Registration Certificate No. 0100109441, and the 14th change on July 20, 2026 regarding the change of the legal representative by the Business Registration and Corporate Finance Division – Hanoi Department of Finance.

The Corporation’s Charter capital according to the 14th Certificate of Business Registration No. 0100109441 changed on 20th July 2026 is: VND 1,004,067,400,000 (*In words: One trillion four billion sixty-seven million four hundred thousand dong*).

The name of the Corporation written in a foreign language is: VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION.

The abbreviated Corporation Name is: CONSTREXIM HOLDINGS

The Corporation’s stock is currently listed on UPCOM with stock code: CTX. On March 31, 2026, the State Securities Commission issued Notice No. 2477/UBCK-GSĐC regarding the notification that the Corporation did not satisfy the conditions for being a public company: The Corporation continues to monitor its compliance with the conditions for being a public company and will reassess such compliance one year from January 23, 2026.

The Corporation’s registered office is located at: 2nd Floor, HH2 Building, Duong Dinh Nghe Street, Cau Gay Ward, Hanoi..

1.2 Operating industries and principal activities

The main activities in the current period of the Corporation are:

- Real estate investment, business, office and residential leasing; and operating the hotel business.
- Construction of civil, industrial, transport, irrigation, hydropower, urban infrastructure engineering works and industrial parks; Construction and procurement supervision consultancy;
- Other activities under the Certificate of Business Registration.

1.3 Normal operating cycle

The Corporation’s normal operating cycle is 12 months.

1.4 The Corporation structure

As at 30/6/2026, the Corporation has dependent units and subsidiaries as follows:

Subdivisions::

<u>Name</u>	<u>Address</u>
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 Trading and Service Business Center - Branch of Vietnam Construction and Trading Investment Joint Stock Corporation	No. 39, Nguyen Dinh Chieu Street, Hai Ba Trung Ward, Hanoi City

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

1.4 The Corporation structure (Continued)

Subsidiaries, Affiliates:

	Benefit ratio	Capital contribution Rate	Voting Ratio	Main activities
Subsidiaries				
CTX Company Limited No.1	100%	100%	100%	Construction, construction and installation of civil and industrial works
Apas Hospitality Company Limited (formerly CTX Company Limited No.3)	100%	100%	100%	Provide real estate management and leasing services
Constrexim Construction Investment and Trading Joint Stock Company	81%	81%	81%	Real estate investment, construction and business
Indochina Investment Corporation (Indirect ownership through Subsidiaries is 0.01% of charter capital)	100%	100%	100%	Indochina Investment Corporation (Indirect ownership through Subsidiaries is 0.01% of charter capital)
Sum Lam Real Estate Joint Stock Company (Indirect ownership through Subsidiaries is 1%)	95%	95%	95%	Real estate project development
La Ngau Hydropower Joint Stock Company (Indirect ownership through Subsidiaries is 2%)	100 %	100 %	100%	Development of hydropower projects
Ocean View Joint Stock Company (Indirect ownership through Subsidiaries is 5%)	95%	95%	95%	Real estate project development
C.T.L Investment Company Limited	100%	100%	100%	Development of projects under management and real estate business
CTX 2 Company Limited	100%	100%	100%	Project development investment Real estate
ICP Joint Stock Company (Indirect ownership through Subsidiaries is 0,05%)	99,95%	99,95%	99,95%	Hotel management and operation services
Joint venture companies				
Tan Long Constrexim Casting Joint Stock Company	28%	28%	28%	Production of building materials
Constrexim Hong Ha Joint Stock Company	20 %	20%	20%	Construction and installation
Constrexim Investment and Construction Consultancy Joint Stock Company (ICC)	30 %	30%	30%	Construction and installation, Consultancy Building design
Constrexim Dong Do Joint Stock Company	27%	27%	27%	Construction and installation
Construction and Erection Joint Stock Company Constrexim Electricity and Water Worldwide	20%	20%	20%	Construction and installation
Constrexim Design Consultancy Construction Investment Joint Stock Company (CID)	20%	20%	20%	Construction and installation, Consultancy Building design.
Constrexim Construction and Component Manufacturing Joint Stock Company	30%	30%	30%	Construction and installation.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

1.5 Number of employees at the end of the accounting period

The total number of employees of the Corporation as at June 30th, 2026 is 239 employees (at December 31, 2025, it is 279 employees).

1.6 Statement of information comparability on the interim consolidated financial statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime, which replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/03/2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated December 22, 2014 providing guidance on the methods of preparation and presentation of consolidated financial statements. Circular No. 43/2026/TT-BTC is effective from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after January 1, 2026.

The Corporation has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC since 01/01/2026. In cases where the application of this Circular results in changes in the presentation of the consolidated financial statements, the Corporation will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Corporation's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

Interim consolidated financial statements are prepared for the accounting period ended June 30, 2026.

Accounting currency

The accompanying interim consolidated financial statements, expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Corporation applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated financial statements.

Applicable forms of accounting

The Corporation uses the form of accounting: General Journal.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Corporation in the preparation of the interim consolidated financial statements:

Basis of preparation of the interim consolidated financial statements

The attached interim separate financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim consolidated financial statements..

The Corporation's interim consolidated financial statements have been prepared in accordance with Circular No. 202/2014/TT-BTC dated December 22, 2014 and Circular No. 43/2026/TT-BTC dated April 20, 2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC issued by the Ministry of Finance providing guidance on the methods of preparation and presentation of consolidated financial statements, specifically:

The consolidated financial statements comprise the Corporation's separate interim financial statements and the financial statements of the entities controlled by the Corporation (its subsidiaries), which are prepared for the accounting period ended 30 June 2026. Control is achieved when the Corporation has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

The results of subsidiaries acquired or sold during the year are included in the Interim Consolidated Income Statement from the date of acquisition or until the date of sale of the investments in that Subsidiary.

Where necessary, the financial statements of the Subsidiaries are adjusted so that the accounting policies applied at the Corporation and the Subsidiaries are the same.

All transactions and balances between Companies within the same Company are eliminated upon interim consolidation of the Financial Statements..

The interests of uncontrolled shareholders in the net assets of the Consolidated Subsidiaries are determined as a separate indicator to separate the equity of shareholders of the Parent Company. Non-controlling interests include the amount of non-controlling interests at the date of the initial business combination and the non-controlling interest's share in changes in total equity as of the date of the business combination from the date of the business combination. Loss incurred at a Subsidiary must be distributed proportionally to the share of the non-controlling shareholder, even if such loss is greater than the non-controlling shareholder's share of the subsidiary's net assets.

The Interim consolidated financial statements are not intended to reflect the financial position, results of operations and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

The interim consolidated financial statements for the accounting period ended June 30, 2026 were prepared based on the interim separate financial statements for the period ended June 30, 2026 of the Parent Company and its subsidiaries..

Accounting estimates

The preparation of the Interim Consolidated Financial Statements in conformity with Vietnamese Accounting Standards requires the Board of General Director to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the Interim Consolidated Financial Statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial Investments

Trading securities

Trading securities are those held by the Corporation for trading purposes. Trading securities are recognized at cost. The original price of trading securities is determined according to the fair value of the payments at the time of transaction plus any directly attributable transaction costs.

At the subsequent financial years, the trading securities are measured at cost less Provision for diminution in value.

Provision for diminution in value of trading securities is made in conformity with current accounting regulations.

Held to maturity investments

Held-to-maturity investments include those investments that the Corporation has the intention and ability to hold until maturity. Held-to-maturity investments include: bank deposits with original maturities of more than 3 months.

Held-to-maturity investments are recognized on the acquisition date and initially measured at cost, including the purchase price and any transaction costs. Interest income from investments held to maturity after the acquisition date is recognized in the Income Statement on an accrual basis. Interest earned before the Corporation holds the investment is deducted from the cost at the acquisition date.

Held-to-maturity investments are measured at cost less Provision for doubtful debts.

Provision for doubtful debts of investments held to maturity is made in accordance with current accounting regulations.

Non-jointly controlled business cooperation contracts

The Corporation is the capital-contributing party: Cash and assets contributed to the BCC are recognized as other investments in the financial statements.

The Corporation is the capital-receiving party: Cash and assets received as capital contributions under the BCC are recognized as payables in the financial statements.

Investments in Subsidiaries, Joint Ventures and Other Investments

Investments in associates in which the Corporation has significant influence are presented under the equity method in the interim consolidated financial statements.

Other investments: Recorded at cost, which includes purchase price and directly attributable costs. After initial recognition, these investments are measured at cost less provision for impairment of the investment.

Provision for investment losses

Provision for impairment of investments in associates and investments in equity instruments of other entities is made when there is solid evidence showing a decline in the value of these investments at the end of the accounting period.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. The cost of inventories is determined in accordance with the actual the weighted average method.

The Corporation's Provision for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	<u>Years</u>
Buildings, structures	10 - 40
Machinery and equipment	06 - 10
Motor vehicles	03 - 07
Office equipment	05

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Investment properties

Investment properties include land use rights and buildings, structures held by the Corporation for the purpose of earning rentals or awaiting higher price, which is stated at cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Corporation, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment properties (Continued)

Investment property for lease is amortized on a straight-line basis over its estimated useful life as follows:

	<u>Years</u>
Buildings and structures	25
Others	05

The Corporation does not depreciate investment property awaiting price appreciation.

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Income Statement.

Prepaid expenses

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Prepaid expenses of the Corporation are tools and instruments that have been put into use that are allocated to costs in a straight-line method with an allocation period not exceeding 36 months.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Corporation's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Corporation's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Corporation, including payables with the parent company and joint venture and associates.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit payables

Dividends are recognized as liabilities as at the record date specified in the Resolution of the Corporation's Board of Directors approving the payment of cash dividends and the notice of the record date issued by the Vietnam Securities Depository and Clearing Corporation.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Loans

Including loans, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Corporation monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term. Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Corporation recognizes Accrued expenses as follows:

- Interest expenses.
- Costs of labor, materials and fuel: deducted in advance according to the estimate dossier based on the completed work volume.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Profit after corporate income tax is distributed to owners after setting aside funds in accordance with the Charter of the Corporation as well as the provisions of law and approved by the General Meeting of Shareholders.

Revenue and other income

The Corporation's revenue includes construction and installation, provision of asset leasing services...

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance Sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- Identify the completed work as at the balance sheet date;
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Real estate rental revenue is recognized in the income statement in the straight-line method based on the term of the lease agreement.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue of construction

When contract performance results are reliably estimated:

- For construction contracts stipulating that the contractor is paid according to the planned schedule, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work determined by the Corporation as at the balance sheet date.
- For construction contracts stipulating that the contractor is paid according to the value of the volume performed, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoice.

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

When the results of construction contract performance cannot be reliably estimated, then:

- The revenue is recognized only as equivalent to the cost of the contract already incurred for which reimbursement is relatively certain.
- The cost of the contract is only recognized as the cost when it has been incurred.

The difference between the total accumulated revenue of the recognized construction contract and the accumulated amount recorded on the payment invoice according to the planned progress of the contract is recorded as a receivable or payable amount according to the planned progress of construction contract.

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Corporation can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of goods, services, production cost of construction products sold during the period is recorded corresponding to revenue of the period.

Financial expenses

Finance expenses reflect costs incurred during the year, mainly including

- Losses related to financial investment activities
- Losses from equity investments in external entities: Recognized on an incurred basis.
- Securities investment loss: Established for each type of listed and unlisted securities on the market and whose market price is reduced compared to the price being accounted for on the books.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Corporation is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

The determination of the Corporation's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the period attributable to ordinary shareholders of the Corporation by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share are determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted-average number of ordinary shares outstanding for the effects of potential dilutive ordinary shares, including convertible bonds and share options.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors confirms that the Corporation operates in business segments of construction and installation of works in a single geographical segment - Vietnam. Therefore, the Corporation does not present segment reports by business sector and by geographical area in accordance with Vietnamese Standard No.28 - Segment Reporting.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

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

5.1 Cash and cash equivalents

	30/6/2026 VND	01/01/2026 VND
Cash on hand	523,303,006	748,254,553
Bank deposits (*)	273,039,362,822	140,633,914,315
Cash equivalents (**)	14,048,410,959	120,000,000,000
Total	287,611,076,787	261,382,168,868

(*) Details of bank deposits:

	30/6/2026 VND	01/01/2026 VND
Saigon - Hanoi Commercial Joint Stock Bank - Thang Long Branch	250,986,315,139	7,812,474,236
Others	22,053,047,683	132,821,440,079
Total	273,039,362,822	140,633,914,315

(**) Details of cash equivalents:

	30/6/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – My Dinh Branch	10,026,027,397	100,000,000,000
Saigon - Hanoi Commercial Joint Stock Bank - Thang Long Branch	4,022,383,562	-
Joint Stock Commercial Bank for Foreign Trade of Viet Nam	-	20,000,000,000
Total	14,048,410,959	120,000,000,000

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments

a. Trading securities

	30/6/2026			01/01/2026			<i>Unit: VND</i>
	Original cost	Fair value	Provision	Original cost	Fair value	Provision	
Total value of shares	2,549,370,051	132,702,900	(2,403,400,000)	2,549,370,051	132,730,550	(2,403,400,000)	
In which:							
Share of Constrexim Viet CZ JSC (i)	862,400,000	-	(862,400,000)	862,400,000	-	(862,400,000)	
Other shares							
- Telecommunication Project Construction Development JSC	390,000,000	131,000,000	(245,000,000)	390,000,000	131,000,000	(245,000,000)	
- Dong A Commercial Joint Stock Bank	1,296,000,000	-	(1,296,000,000)	1,296,000,000	-	(1,296,000,000)	
- Hoa Phat Group JSC	170,051	158,900	-	170,051	186,550	-	
- Vietnam Export Import Commercial Joint - Stock Bank	800,000	1,544,000	-	800,000	1,544,000	-	
Total	2,549,370,051	132,702,900	(2,403,400,000)	2,549,370,051	132,730,550	(2,403,400,000)	

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments (Continued)

b. Held to maturity investments

	30/6/2026 (VND)		01/01/2026 (VND) (Restated)	
	Original cost	Recoverable amount	Allowances	Recoverable amount
				Allowances
Short-term				
Term deposits	102,009,985,753	102,009,985,753	-	647,146,438,356
	99,790,000,000	99,790,000,000	-	640,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam	99,790,000,000	99,790,000,000	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	-	-	400,000,000,000
Saigon - Hanoi Commercial Joint Stock Bank - Thang Long Branch	-	-	-	240,000,000,000
Interest receivables from bank deposits	2,219,985,753	2,219,985,753	-	7,146,438,356
Joint Stock Commercial Bank for Foreign Trade of Vietnam	2,219,985,753	2,219,985,753	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	-	-	6,998,493,151
Saigon - Hanoi Commercial Joint Stock Bank - Thang Long Branch	-	-	-	147,945,205
Total	102,009,985,753	102,009,985,753	-	647,146,438,356

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments (Continued)

c. Investments in other entities

Raifo	30/6/2026 (VND)		01/01/2026 (VND)	
	Equity owned	Voting rights	Book value	Value under the equity method
b) Investments in Associates				
Tan Long Constrexim Casting JSC			32,933,412,413	32,933,412,413
Constrexim Hong Ha JSC			18,433,412,413	18,433,412,413
Constrexim Construction Investment and Consulting JSC (ICC)			5,000,000,000	5,000,000,000
Constrexim Dong Do JSC			3,000,000,000	3,000,000,000
Constrexim Global Investment Construction And Water Electrical Installation Corporation			2,700,000,000	2,700,000,000
Constrexim Design Consulting Construction Investment JSC (CID)			1,000,000,000	1,000,000,000
Constrexim Construction and Component Manufacturing JSC			1,800,000,000	1,800,000,000

In the book value of investments in other units, there is a business advantage value of the Corporation's capital contribution to these companies as at 30th June 2026 with an amount VND 3,932,770,000 VND (as at 31st December 2025 is VND 3,932,770,000).

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.2 Financial investments (Continued)

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original cost	Recoverable amount	Provision	Original cost
c) Investments in other entities	12,012,898,701	(10,626,052,461)	12,012,898,701	(10,639,761,021)
Constrexim Canh Vien Investment Construction	2,765,700,000	-	2,765,700,000	-
And Export Import Corporation	1,800,000,000	-	1,800,000,000	-
Constrexim Investment And Building Construction JSC	1,500,000,000	-	1,500,000,000	-
Constrexim No.1 JSC	979,383,081	979,380,000	979,383,081	940,204,800
Constrexim No.8 JSC	690,000,000	-	690,000,000	-
Constrexim No.6 JSC	660,000,000	407,466,240	660,000,000	432,932,880
Phuc Hung Holdings Construction JSC (i)	625,000,000	-	625,000,000	-
Constrexim Housing Development And Investment JSC (HOD)	549,950,000	-	549,950,000	-
Constrexim Trading JSC	500,000,000	-	500,000,000	-
Constrexim Meco JSC	500,000,000	-	500,000,000	-
Constrexim Binh Dinh JSC	450,000,000	-	450,000,000	-
Constrexim Central JSC	400,000,000	-	400,000,000	-
Constrexim Construction Investment JSC (CIC)	320,000,000	-	320,000,000	-
Constrexim Viet Sec JSC	272,865,620	-	272,865,620	-
Constrexim Hai Phong JSC	16,700,000,000	-	-	-
d) Investment in business cooperation	16,700,000,000	-	-	-
Thang Long Real Estate Trading Investment	16,700,000,000	-	-	-
Joint Stock Company	28,712,898,701	18,086,846,240	(10,626,052,461)	12,012,898,701
Total				(10,639,761,021)

In the book value of investments in other units, there is a business advantage value of the Corporation's capital contribution to these companies as at 31st December 2024 with an amount VND 6,907,400,000 (as at 31st December 2025 is VND 6,907,400,000).

Transactions between the Corporation and its joint ventures and associates during the period are presented in Notes 7.2



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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.3 Trade receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short -term				
Receivables from construction customers	155,661,368,586	(106,832,957,990)	160,974,929,392	(100,460,952,114)
related to conditional subcontracting contracts (*)				
Receivables from other construction contracts	96,537,179,528	(51,476,878,016)	96,537,187,370	(51,476,878,016)
Receivables from real estate transfer	5,584,398,905	(5,340,781,001)	12,418,118,546	(340,781,001)
Receivables related to other activities	524,630,495	-	11,108,509,152	-
	53,539,790,153	(50,015,298,973)	52,019,623,476	(48,643,293,097)
Total	156,185,999,081	(106,832,957,990)	172,083,438,544	(100,460,952,114)

In which: Receivables to related parties
(Detail in Note 7.2)

8,138,601,964

8,138,601,964

(*) According to conditional subcontracting contracts, the Corporation only pays subcontractors after receiving payment for the works from the investor.

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.4 Prepayment to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	203,550,980,643	(28,646,937,170)	161,763,890,073	(28,646,937,170)
Number 16 Development Investment JSC	15,129,767,017	-	15,129,767,017	-
NKB archi Vietnam LTD., Co	6,434,900,000	-	6,434,900,000	-
Others	181,986,313,626	(28,646,937,170)	138,979,217,056	(28,646,937,170)
Total	203,550,980,643	(28,646,937,170)	161,763,890,073	(28,646,937,170)

In which: Prepayments to related parties
(Detail in Note 7.2)

19,239,305,539

19,239,305,539

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.5 Other receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	107,795,711,041	(28,631,580,493)	137,140,139,075	(28,631,580,493)
Short-term	86,983,235,704	(28,359,949,766)	82,780,926,507	(28,359,949,766)
Advances to carry out construction contracts and real estate projects	70,335,703,352	(25,981,741,545)	71,115,889,821	(25,981,741,545)
Other	16,647,532,352	(2,378,208,221)	11,665,036,686	(2,378,208,221)
Advances	20,812,475,337	(271,630,727)	54,359,212,568	(271,630,727)
Long-term	6,450,141	-	6,450,141	-
Deposits	6,450,141	-	6,450,141	-
Total	107,802,161,182	(28,631,580,493)	137,146,589,216	(28,631,580,493)

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.6 Bad debts

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Total value of receivables, loans that are overdue or not overdue but unlikely to be recovered	164,111,475,643	-	164,229,075,643	-
<i>In which</i>				
Short-term receivables from customers	Overdue 6 months to 1 year	Overdue 1 to 2 years	Overdue 2-3 years	Overdue more than 3 years
Prepayments to sellers in short-term				106,832,957,990
Other short-term receivables				28,646,937,170
Total	-	-	-	28,631,580,483
				164,111,475,643

The Corporation has made provisions for these bad debts with the amount of VND 164.11 billion.

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Provisions	Original value	Provisions
Raw materials	1,629,371,884	-	1,678,610,302	-
Prepaid tools and supplies expenses	1,279,798,835	-	1,289,935,984	-
Work in progress (*)	95,986,236,851	-	99,414,229,764	-
Real estate inventories	46,134,024	-	52,834,198	-
Total	98,941,541,594	-	102,435,610,248	-

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.3 Taxes and receivables from, payables to the State Budget

	01/01/2026 VND	Additions	Paid	30/6/2026 VND
Payables	80,983,493,736	9,454,369,553	86,746,533,471	3,691,329,818
Short-term	157,073,805,826	11,745,801,772	163,109,620,351	5,709,987,247
VAT	4,035,947,821	4,729,165,528	8,065,583,646	699,529,703
Special consumption tax	15,548,079	92,993,938	95,933,204	12,608,813
Corporate income tax	76,090,312,090	2,291,432,219	76,363,086,880	2,018,657,429
Occurred during the year	76,090,312,090	2,242,901,379	76,363,086,880	1,970,126,589
Temporary payment of previous years	-	48,530,840	-	48,530,840
Personal income tax	733,892,409	621,423,028	563,685,686	791,629,751
Land tax, Land rental charges	66,026,098	1,494,721,873	1,426,109,478	134,638,493
Others	1,000,000	-	-	1,000,000
Fee, charges and other payables	40,767,239	224,632,967	232,134,577	33,265,629
Receivables	1,699,785,617	179,135,519	-	1,520,650,098
Short-term	1,699,785,617	179,135,519	-	1,520,650,098
Corporate income tax	1,496,320,332	-	-	1,496,320,332
Personal income tax	188,667,701	175,734,712	-	12,932,989
Land tax, Land rental charges	1,249,807	1,249,807	-	-
Fee, charges and other payables	13,547,777	2,151,000	-	11,396,777

The Corporation has offset the VAT paid twice to the tax authorities in 2006 and 2007 with the same amount of VND 29.6 billion against the VAT payable in December 2011. This double tax payment arises because the related party's revenue has been considered taxable revenue by another inspection team of the Hanoi Tax Department signed on 27th June 2006 and the Tax Inspection Minutes for the year 2006 and the first 5 months of 2007 signed by another inspection team of the Hanoi Tax Department on 25th October 2007. The Corporation is in the process of working with tax authorities to handle this issue.

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORY COST						
As at 01/01/2026	467,204,917,120	45,712,732,711	13,460,445,642	3,038,834,092	729,251,596	530,146,181,161
Increase	-	43,796,296	-	-	-	43,796,296
Purchase	-	43,796,296	-	-	-	43,796,296
Decrease	-	-	151,532,583	-	-	151,532,583
Disposal	-	-	151,532,583	-	-	151,532,583
As at 30/6/2026	467,204,917,120	45,756,529,007	13,308,913,059	3,038,834,092	729,251,596	530,038,444,874
ACCUMULATED DEPRECIATION						
As at 01/01/2026	160,168,826,463	19,128,895,669	11,624,070,298	1,697,100,997	729,251,596	193,348,145,023
Increase	14,013,958,791	1,263,949,254	31,851,462	183,082,969	-	15,492,842,476
Depreciation	14,013,958,791	1,263,949,254	31,851,462	183,082,969	-	15,492,842,476
Decrease	-	-	151,532,583	-	-	151,532,583
Disposal	-	-	151,532,583	-	-	151,532,583
As at 30/6/2026	174,182,785,254	20,392,844,923	11,504,389,177	1,880,183,966	729,251,596	208,689,454,916
NET BOOK VALUE						
As at 01/01/2026	307,036,090,657	26,583,837,042	1,836,375,344	1,341,733,095	-	336,798,036,138
As at 30/6/2026	293,022,131,866	25,363,684,084	1,804,523,882	1,158,650,126	-	321,348,989,958

The Original cost of tangible fixed assets that are fully amortized but still in use as at 30/06/2026 is VND 19,573,817,609 (as at 31/12/2025 VND 4,158,682,793).

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.9 Tangible fixed assets (Continued)

Details of tangible fixed assets existing during the period with a value representing 10% or more of total tangible fixed assets:

No.	Type and Name of Asset	As at 30/6/2026			As at 01/01/2026		
		Historical cost	Accumulated depreciation	Carrying amount	Historical cost	Accumulated depreciation	Carrying amount
	ICP Joint Stock Company	407,370,518,931	150,945,236,728	256,425,282,203	407,370,518,931	138,326,234,032	269,044,284,899
1	Hotel building structure value	300,104,175,326	74,552,195,163	225,551,980,163	300,104,175,326	68,107,852,875	231,996,322,451
2	Hotel building equipment value	107,266,343,605	76,393,041,565	30,873,302,040	107,266,343,605	70,218,381,157	37,047,962,448
	Total	407,370,518,931	150,945,236,728	256,425,282,203	407,370,518,931	138,326,234,032	269,044,284,899

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.10 Intangible fixed assets

	Land use rights	Computer software	Brand value	Total
HISTORICAL COST				
As at 01/01/2026	17,280,000,000	928,825,000	200,000,000	18,408,825,000
Increase	-	-	-	-
Decrease	-	-	-	-
As at 30/6/2026	17,280,000,000	928,825,000	200,000,000	18,408,825,000
ACCUMULATED AMORTIZATION				
As at 01/01/2026	5,626,078,907	4,695,352	200,000,000	5,830,774,259
Increase	278,478,492	23,499,999	-	301,978,491
Amortization	278,478,492	23,499,999	-	301,978,491
Decrease	-	-	-	-
Reclassified	-	-	-	-
As at 30/6/2026	5,904,557,399	28,195,351	200,000,000	6,132,752,750
NET BOOK VALUE				
As at 01/01/2026	11,653,921,093	924,129,648	-	12,578,050,741
As at 30/6/2026	11,375,442,601	900,629,649	-	12,276,072,250

The Original cost of intangible fixed assets which have been fully depreciated but still in use as at 30/6/2026 is VND 200.000.000 (as at 31/12/2025 VND 200.000.000).

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.10 Intangible fixed assets (Continued)

Details of intangible fixed assets existing during the period with a value representing 10% or more of total intangible fixed assets:

No.	Type and Name of Asset	As at 30/6/2026			As at 01/01/2026		
		Historical cost	Accumulated depreciation	Carrying amount	Historical cost	Accumulated depreciation	Carrying amount
	ICP Joint Stock Company						
1	Value of land use rights for 7,102 m ² land lot (20258)	17,280,000,000	5,533,252,748	11,746,747,252	17,280,000,000	5,254,774,255	12,025,225,745
		15,280,000,000	5,533,252,748	9,746,747,252	15,280,000,000	5,254,774,255	10,025,225,745
2	Value of indefinite land use rights for 150 m ²	2,000,000,000	-	2,000,000,000	2,000,000,000	-	2,000,000,000
	Total	17,280,000,000	5,533,252,748	11,746,747,252	17,280,000,000	5,254,774,255	12,025,225,745

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.11 Investment properties

Items	<i>Unit: VND</i>			
	Opening balance	Increase	Decrease	Closing balance
a. Investment property				
History cost	75,513,221,486	5,660,556,125	-	81,173,777,611
- Buildings and Structures (i)	74,187,525,059	5,660,556,125	-	79,848,081,184
- Others	1,325,696,427	-	-	1,325,696,427
Accumulated depreciation	31,726,888,459	1,244,251,650	-	32,971,140,109
- Buildings and Structures (i)	30,401,192,032	1,244,251,650	-	31,645,443,682
- Others	1,325,696,427	-	-	1,325,696,427
Net book value	43,786,333,027	4,416,304,475	-	48,202,637,502
- Buildings and Structures (i)	43,786,333,027	(1,244,251,650)	-	42,542,081,377
- Others	-	5,660,556,125	-	5,660,556,125

The Corporation's investment real estate for lease is the office building and some other works in Yen Hoa New Urban Area used by the Corporation for operational lease.

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment Property, the fair value of Investment Property at the end of the financial year must be presented. However, the Corporation does not have sufficient information to determine the fair value of these assets at the date of preparing the Consolidated Balance Sheet.

(i) Including the group of houses and architectural works, which are the first floors of buildings CT3, CT4-5 and CT6 in the Yen Hoa New Urban Area Project with a remaining value as at 30th June 2026 of VND 3,316,748,243 (As of 31 December 2025, it was VND 3,473,445,011). These assets are recognized by the Corporation as assets of the Corporation on the basis of applying Decision No. 153/2006/QĐ-UBND dated 31st August 2006 of the Hanoi People's Committee on promulgating temporary regulations on management of investment, construction and business of New Urban Area and Housing Area projects in Hanoi City. Accordingly, the Corporation, as the investor, is allowed to manage and use the entire first floor of the high-rise apartment building for the purpose of urban public service business, serving the management and maintenance of the residential area, and is responsible for organizing the management and operation of the apartment building in accordance with the regulations of the State and the City. See also Note 7.2 on the Corporation's commitment related to these assets.

In addition, in the Houses group, this architectural object also includes the attics, basements and first floors of buildings CT3, CT6 in Yen Hoa Housing and Public Works Area with residual value as at 30th June 2026 of VND 3,650,494,265 (As of 31 December 2025, it was VND 3,88,543,007). The Corporation has recorded these assets as assets of the Corporation based on Official Dispatch No. 09/BXD-QLN of the Ministry of Construction dated 7th January 2013. The Corporation and relevant State agencies and other relevant parties are in the process of working to complete legal documents on ownership and use rights related to the above assets.

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.11 Investment properties (Continued)

Details of investment properties existing during the period with a value representing 10% or more of total investment properties:

No.	Type and Name of Asset	As at 30/6/2026			As at 01/01/2026		
		Historical cost	Accumulated depreciation	Carrying amount	Historical cost	Accumulated depreciation	Carrying amount
	C.T.L Investment Co., Ltd.						
1	Restaurant	40,797,304,718	6,593,214,197	34,204,090,521	40,797,304,718	6,348,081,377	34,449,223,341
2	Private basement	7,268,170,129	1,457,851,127	5,810,319,002	7,268,170,129	1,406,733,950	5,861,436,179
3	Ground floor space (Pent Spa)	27,162,190,082	5,044,406,718	22,117,783,364	27,162,190,082	4,850,391,075	22,311,799,007
		6,366,944,507	90,956,352	6,275,988,155	6,366,944,507	90,956,352	6,275,988,155
	Total	40,797,304,718	6,593,214,197	34,204,090,521	40,797,304,718	6,348,081,377	34,449,223,341

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NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.12 Construction in progress

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
a) Long-term work in progress				
Champa Legend resort and spa	128,956,804,596	128,956,804,596	128,574,392,377	128,574,392,377
Total	128,956,804,596	128,956,804,596	128,574,392,377	128,574,392,377
b) Construction in progress				
Constrexim Plaza Office and Commercial Building Project (E2)	129,123,409,865	129,123,409,865	86,979,303,953	86,979,303,953
La Ngau Hydropower Project	55,948,988,539	55,948,988,539	55,792,985,366	55,792,985,366
Indochina Sapa luxury resort project - Lao Cai	653,985,560,018	653,985,560,018	433,828,970,920	433,828,970,920
Kim Thanh Shopping Center Project - Lao Cai	23,298,617,221	23,298,617,221	23,098,289,202	23,098,289,202
Oceanview Nha Trang project	32,623,167,305	32,623,167,305	32,564,183,335	32,564,183,335
Nam Hong Housing Project	428,638,168	428,638,168	-	-
Others	-	-	1,423,409,457	1,423,409,457
Total	895,408,381,116	895,408,381,116	633,687,142,233	633,687,142,233

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.13 Prepaid expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	2,208,353,712	2,273,519,875
Prepaid tools and supplies expenses	523,255,231	217,533,231
Advertising expenses	962,028,242	962,028,242
Others	723,070,239	1,093,958,402
Long-term	5,750,018,689	6,036,733,993
Prepaid tools and supplies expenses	882,451,468	794,962,312
Rental expenses	-	810,584,267
Others	4,867,567,221	4,431,187,414
Total	7,958,372,401	8,310,253,868

5.14 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	226,805,564,831	164,252,292,159
Payable to subcontractors in connection with conditional subcontracting contracts (*)	128,389,267,909	128,389,267,909
<i>Constrexim Meco JSC</i>	44,336,298,502	44,336,298,502
<i>Others</i>	84,052,969,407	84,052,969,407
Payable from other construction contracts	51,793,201,656	3,717,214,261
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>Others</i>	7,079,472,707	5,233,953,862
Payables related to other activities	28,805,728,743	16,173,962,311
Total	226,805,564,831	164,252,292,159

In which:

Trade payables are related parties

17,659,160,724 17,659,160,724

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

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.15 Advances from Customers

	30/6/2026 VND	01/01/2026 VND
Short-term		
Department of Culture, Sports and Tourism of Nghe An province	15,999,217,117	15,999,217,117
The buyer advances money to buy the apartment	739,210,647	8,900,208,948
Others	20,044,429,566	33,508,684,117
Total	36,782,857,330	58,408,110,182
<i>In which:</i>		
<i>Prepayments from customers are related parties</i> <i>(Details in Note 7.2)</i>	<i>1,302,505,673</i>	<i>1,302,505,673</i>

5.16 Dividends and profits payable

	30/6/2026 VND	01/01/2026 VND
Dividends and profit payables	2,155,149,757	2,155,149,757
Total	2,155,149,757	2,155,149,757

This represents dividends that have remained unpaid from previous years to shareholders who have not yet deposited their securities with the Vietnam Securities Depository and Clearing Corporation and have not yet directly contacted the Corporation to complete the procedures for receiving such dividends as at the reporting date.

5.17 Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	238,011,221,740	266,714,984,826
Advance deduction of transfer capital price D28 Trade and Service Center building project	104,371,163,237	104,371,163,237
Construction costs accrued for the project Tay Ho Park view	27,894,925,639	27,894,925,639
Accrued expenses for house construction contract No. 1&5 Le Duan Street, Ho Chi Minh City	26,393,006,926	26,393,006,926
Accrued expenses for Yen Hoa New Urban Area Project	7,170,981,591	8,783,450,755
Accrued expense of PVI Office Building Project	11,350,219,088	11,350,219,088
Accrued expense for FPT Tower project	2,543,018,577	2,543,018,577
building project (A1)	44,475,806,948	50,112,860,735
Others	13,812,099,734	35,266,339,869
Long-term	303,218,757,788	301,861,552,504
Yen Hoa New Urban Area Project	24,961,829,176	23,604,623,892
Severance Provision provision	291,614,310	291,614,310
Accrued expense Constrexim Complex mixed-use building project (A1)	277,965,314,302	277,965,314,302
Total	541,229,979,528	568,576,537,330

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

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.18 Borrowing and finance lease liabilities

	In the period				Repayable amount
	30/6/2026 (VND)			01/01/2026	
a. Borrowings	Carrying value	Repayable amount	Increase	Decrease	Carrying value
Short-term borrowings	100,000,000,000	100,000,000,000	228,142,386,318	374,716,876,695	246,574,490,377
Mr. Tran Minh Son (1)	100,000,000,000	100,000,000,000	-	-	100,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Branch My Dinh (2)	-	-	228,142,386,318	374,716,876,695	146,574,490,377
Total	100,000,000,000	100,000,000,000	228,142,386,318	374,716,876,695	246,574,490,377

Information for short term loans:

- (1) Loan contract No. 02/3/2016/HDVV dated March 2, 2016. Loan term is 12 months from the date of disbursement of the first portion of loan capital. The loan interest rate is set at 6%/year and does not change throughout the loan term. The Parties have agreed under the Memorandum of Understanding that the Corporation shall not be liable for any interest, penalties, or any other obligations, and is fully released from all responsibilities/obligations pursuant to Decision No. 419/2022/DS-PT dated October 17, 2022 of the Hanoi People's Court.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.19 Other payables

	30/6/2026 VND	01/01/2026 VND
Short-term	42,345,001,349	134,008,000,344
Surplus assets awaiting for resolution	-	-
Trade Union fees	1,358,573,451	607,871,742
Social insurance	239,749,474	295,928,019
Health insurance	40,467,150	114,760,311
Unemployment insurance	17,985,400	60,287,152
Short-term deposits received	200,000,000	287,355,680
Others	40,488,225,874	132,641,797,440
<i>Payables related to liquidation of office lease contracts</i>	-	5,231,471,447
<i>Deposit to buy shares in La Ngau Hydropower JSC</i>	1,800,000,000	1,800,000,000
<i>Phuc Thinh Construction Investment Co., Ltd (ii)</i>	-	50,000,000,000
<i>Maintenance fund for the Pentstudio project</i>	21,963,184,135	23,580,283,313
<i>- Others</i>	16,725,041,739	52,030,042,680
Long-term	51,001,029,887	3,559,279,887
Long-term deposits received	920,789,887	3,509,279,887
Others	50,080,240,000	50,000,000
<i>Phuc Thinh Construction Investment Co., Ltd (ii)</i>	50,000,000,000	-
<i>Others</i>	80,240,000	-
Total	93,346,031,236	137,567,280,231

(i) Master Agreement No. 28/2025/HĐNT/CTX-PT dated 28 November 2025 between Vietnam Investment Construction and Trading Joint Stock Corporation and Phuc Thinh Construction Investment Co., Ltd regarding cooperation in the investment of the Nam Hong Residential Area Project.

5.20 Deferred revenue

	30/6/2026 VND	01/01/2026 VND
Short-term	14,512,564,426	5,231,905,379
Deferred revenue from office lease contracts	6,220,701,646	-
Revenue received in advance for apartment management services of the Pentstudio Project	5,830,328,431	4,716,968,316
Revenue received in advance from services	268,730,984	402,210,212
Others	2,192,803,365	112,726,851
Long-term	-	10,491,640,060
Revenue received in advance for apartment management services of the Pentstudio Project	-	10,491,640,060
Total	14,512,564,426	15,723,545,439

VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION

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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

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.21 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Development and investment funds	Undistributed profit after tax	Non-controlling interests	Total
As at 01/01/2025	789,072,760,000	104,636,382	227,312,148,358	9,005,481,911	1,025,495,026,651
Profit in the previous year	-	-	196,805,031,933	2,896,170	196,807,928,103
As at 01/01/2026	789,072,760,000	104,636,382	424,117,180,291	9,008,378,081	1,222,302,954,754
Profit in the year	-	-	18,031,655,278	(29,565,349)	18,002,089,929
Capital increase from equity sources (*)	214,994,640,000	-	(214,994,640,000)	-	-
As at 30/6/2026	1,004,067,400,000	104,636,382	227,154,195,569	8,978,812,732	1,240,305,044,683

(*): On 06/02/2026, the Corporation completed all procedures related to the issuance of 21,499,464 shares to increase share capital from equity in accordance with Resolution of the Annual General Meeting of Shareholders No. 01/2025/NQ-CTX-DHDCD dated 27/06/2025.



NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.21 Owners' equity (Continued)

b. Details of owners' equity

	30/6/2026 VND	01/01/2026 VND
Capital contribution from shareholders	1,004,067,400,000	789,072,760,000
Total	1,004,067,400,000	789,072,760,000

c. Capital transactions with shareholders

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	789,072,760,000	789,072,760,000
Increased during the period	214,994,640,000	-
Decreased during the period	-	-
Closing balance	1,004,067,400,000	789,072,760,000
Dividend, Profit distribution	-	-

d. Shares

	30/6/2026 Share	01/01/2028 Share
Quantity of registered shares	100,406,740	78,907,276
Quantity of issued shares	100,406,740	78,907,276
Common shares	100,406,740	78,907,276
Purchased shares	-	-
Common shares	-	-
Outstanding shares	100,406,740	78,907,276
Common shares	100,406,740	78,907,276
Par value of outstanding shares (VND/share)	10,000	10,000

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
House rental revenue	4,808,085,492	-
Revenue from providing short-term accommodation services	73,436,038,280	77,915,818,460
Others	-	5,520,697,323
Total	78,244,123,772	83,436,515,783

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of construction activities	-	-
Cost of House rental	873,665,658	-
Cost price provides short-term accommodation services	47,285,444,441	57,887,925,377
Others	-	5,351,425,765
Total	48,159,110,099	63,239,351,142

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest on deposits and loans	15,726,043,228	65,269,064
Total	15,726,043,228	65,269,064

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	1,872,283,597	-
Allowance for diminution in value of trading securities and investment loss	(13,708,560)	(49,793,791)
Total	1,858,575,037	(49,793,791)

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

6.5 Selling expenses and General and administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	3,226,874,502	3,594,915,741
Employee expenses	12,382,666	1,596,535,868
Materials expenses	196,335,803	16,972,531
Office supplies expenses	5,739,228	252,861,874
Outsourcing expenses	1,386,490,736	1,728,545,468
Other cash expenses	1,625,926,069	-
General administrative expenses	18,147,505,523	14,944,063,238
Employee expenses	12,399,949,295	7,160,550,929
Materials expenses	-	1,371,708,854
Office supplies expenses	221,123,097	356,521,237
Amortization and Depreciation expenses	871,341,877	1,106,238,165
Charges and fee	1,021,920,360	1,813,861,946
(Reversal)/Increase in allowances for doubtful debts	-	299,000,446
Outsourcing expenses	2,405,054,914	2,442,817,187
Other	1,228,115,980	393,364,474
Total	21,374,380,025	18,538,978,979

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Disposals of fixed assets	209,090,909	-
Other fees for hotel services	-	8,606,550
Others	503,929,874	49,587,251
Total	713,020,783	58,193,801
Other expenses		
Costs of paying fines for administrative violations	-	794,789,104
Non-Deductible Expenses	98,395,733	-
Adjustment of outstanding balance at Pentstudio branch	2,428,522,022	-
Others	519,213,559	10,115,115
Total	3,046,131,314	804,904,219
Other profit	(2,333,110,531)	(746,710,418)

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Current corporate income tax expense	2,242,901,379	676,554,769
Total	2,242,901,379	676,554,769

6.8 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	8,530,827,710	12,693,333,995
Employee expenses	21,472,405,831	30,860,261,135
Amortization and Depreciation expenses	16,299,482,443	17,060,944,145
(Reversal)/Increase in allowances	(117,600,000)	299,000,446
Outsourcing expenses	294,492,626,413	21,597,127,422
Other cash expenses	3,764,120,618	6,330,318,883
Total	344,441,863,015	88,840,986,026

6.9 Basic earnings per share

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Profits after tax Parent company belongs to common shareholders (VND)	18,002,089,929	407,743,539
Increase adjustment	-	-
Decrease adjustment	-	-
Profits/(Loss) attributable to shareholders holding common shares (VND)	18,031,655,278	407,743,539
Weighted average number of common shares outstanding for the period (shares)	96,106,847	78,907,276
Basic earnings per share (VND/share)	188	5

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

7 OTHER INFORMATION

7.1 Commitments and potential events

Commitment to handing over infrastructure to the city

According to Official Dispatch No. 985/UB-NNDC issued by the Hanoi People's Committee on 31st March 2004, the first floor area of high-rise buildings in Yen Hoa New urban area is uniformly managed and managed by the State and the Corporation is responsible for handing over this first floor area to the Hanoi Department of Natural Resources and Environment according to regulations. The Corporation is in the process of working with the authorities to handle these contents.

Operating lease commitments

The Corporation is leasing a number of plots of land in Cau Giay district, Hanoi under a contract signed in 2016 to reinvest in real estate projects, with a lease term of 50 years.

The properties belong to Yen Hoa Urban Area

As stated in Notes 5.10, the Corporation is in the process of working with relevant state agencies and other relevant parties to complete legal documents on ownership and use rights for some assets belong to buildings CT3 and CT6 in Yen Hoa housing and public works area. The Corporation believes that the final results of the relevant state agencies will be beneficial to the Corporation, so the Corporation continues to record these assets as the Corporation's assets on its Interim consolidated financial statements.

7.2 Information of related parties

The related parties of the Corporation are as follows:

Related parties	Relationship
Hoa Binh Fundings Joint Stock Company	Major shareholder
Thang Long Fundings Joint Stock Company	Major shareholder
My Kinh Tourist Trade Joint Stock Company	Related companies of insiders
Tan Long Constrexim Casting Joint Stock Company	Associates
Red river Constrexim Joint stock Company	Associates
Constrexim Investment And Construction Consultance JSC (ICC)	Associates
Constrexim Dong Do Joint stock Company	Associates
Constrexim Global Investment Construction And Water Electrical Installation Corporation	Associates
Constrexim Construction Investment Design Consultant Joint Stock Company (CID)	Associates
Constrexim Construction And Concrete Production Joint Stock Company	Associates

Members of the Boards of Management, General Directors and Supervisors participate in the management of the Corporation during the year (detailed in the report of the Board of General Directors pages 2-3 of the Separate Financial Statements) and close individuals in the family of these members.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

7.2 Information of related parties (Continued)

In the period, the Corporation has transactions with related parties as follows:

a. Remuneration for Boards of Management, Supervisors and General Directors

Related parties	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Salary of the Board of Directors and Remuneration of Board of Managements and Board of Supervisors	1,335,300,000	1,714,610,000
Total	1,335,300,000	1,714,610,000

Details are as follows:

Related parties	Nature of transaction	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Board of Management		102,000,000	102,000,000
Mr. Phan Minh Tuan	Chairman	30,000,000	30,000,000
Mr. Nguyen Hung	Independent member of the Board of Management (Dismissed effective 21/11/2025)	-	18,000,000
Mr. Tran Khanh	Independent member of the Board of Management (Dismissed effective 21/11/2025)	-	18,000,000
Mrs. Chu Thi Hong Hanh	Independent member of the Board of Management (Dismissed effective 21/11/2025)	-	18,000,000
Mr. Ly Quoc Hung	Member	18,000,000	18,000,000
Mr. Tran Hai Anh	Member	18,000,000	-
Mrs. Hoang Thi Huong Lan	Member	18,000,000	-
Mr. Pham Sy Tiep	Member	18,000,000	-
Board of Supervisors		30,000,000	30,000,000
Mr. Ly Van Kha	Head of the Supervisory Board	18,000,000	18,000,000
Mr. Tran Anh Tu	Member (Dismissed effective 21/11/2025)	-	6,000,000
Mr. Nguyen Toan Thang	Member (Dismissed effective 21/11/2025)	-	6,000,000
Mr. Bui Hong Quang	Member	6,000,000	-
Mrs. Phan Thi To Hoa	Member	6,000,000	-
Board of Directors		1,203,300,000	1,582,610,000
Mr. Phan Minh Tuan	General Director (Dismissed effective 03/7/2026)	226,900,000	187,000,000
Mr. Ly Quoc Hung	Deputy General Director (Dismissed effective 03/7/2026)	297,000,000	247,000,000
Mrs. Ngo Thi Thu Ly	Deputy General Director (Dismissed effective 11 August 2025)	-	557,965,000
Mrs. Hoang Thi Huong Lan	Deputy General Director	345,000,000	302,845,000
Mr. Do Hai Binh	Deputy General Director	334,400,000	287,800,000
Total		1,335,300,000	1,714,610,000

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.2 Information of related parties (Continued)

b. Related Party Balance

Related parties	30/6/2026 VND	01/01/2026 VND
Receivables from customers	8,138,601,964	8,138,601,964
Constrexim Dong Do JSC	26,876,159	26,876,159
Constrexim Construction And Concrete Production JSC	7,219,076,093	7,219,076,093
Tan Long Constrexim Casting JSC	892,649,712	892,649,712
Advances to Suppliers	19,239,305,539	19,239,305,539
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
Tan Long Constrexim Casting JSC	1,173,304,065	1,173,304,065
Constrexim Construction Investment Design Consultant JSC	5,184,129,711	5,184,129,711
Trade payables	17,659,160,724	17,659,160,724
Constrexim Global Investment Construction And Water Electrical Installation Corporation	4,261,111,301	4,261,111,301
Constrexim Dong Do 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	818,336,344	818,336,344
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
Prepayments from customers	1,302,505,673	1,302,505,673
Constrexim Construction And Concrete Production JSC	1,302,505,673	1,302,505,673

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

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

Form B 09a - DN/HN

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

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.3 Comparative figures

Comparative figures on the interim consolidated balance sheet and related notes are taken from the consolidated financial statements for the year ended 31st December, 2025 which are audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Comparative figures on the Interim Consolidated Income Statement, Interim Consolidated Cash Flow Statement and related notes are taken from the interim consolidated financial statements for the period ended 30th June 2026, which have been reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

The accounting period ended 30th June 2026 is the first accounting period in which the Corporation has applied the accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC issued by the Minister of Finance. Accordingly, the Corporation has restated certain opening balances presented in the Corporation's interim consolidated statement of financial position as follows:

Items	Code	As at 31/12/2025 (Presented) VND	As at 01/01/2026 (Restated) VND	Difference VND
Short - term investments	120	640,145,970,051	647,292,408,407	7,146,438,356
Investments held to maturity	123	640,000,000,000	647,146,438,356	7,146,438,356
Short- term receivables	130	313,904,830,405	306,758,392,049	(7,146,438,356)
Other short-term receivables	135	144,286,577,431	137,140,139,075	(7,146,438,356)
TOTAL ASSETS	280	2,658,813,059,574	2,509,758,484,774	149,054,574,800
Short-term liabilities	310	971,543,057,569	971,543,057,569	-
Dividends and profit payables	313	-	2,155,149,757	(2,155,149,757)
Other short-term payments	320	136,163,150,101	134,008,000,344	2,155,149,757
TOTAL LIABILITIES AND OWNERS' EQUITY	440	2,509,758,484,774	2,509,758,484,774	-

Hanoi, August 26, 2026

Preparer / Chief Accountant

P.P General Director
Deputy General Director



Do Quoc Viet




Hoang Thi Huong Lan