

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

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 192/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 SEPARATE 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 separate 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 corporation: The Corporation continues to monitor its compliance with the conditions for being a public corporation 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
Mrs. 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
Mrs. 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 accounting closing date, affecting the financial position and operation of the Corporation which would require adjustments to or disclosures to be made in the accompanied interim separate financial statements for the period ended 30th June 2026.

AUDITORS

The Corporation's interim separate financial statements for the accounting period ended 30th June 2026 were 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 separate financial statements, that reflect fairly the interim separate financial position of the Corporation as at 30/06/2026 as well as of the separated 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 separate 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 separate financial statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim Separate Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Corporation's Interim Separate 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 separate financial statements comply with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and relevant legal regulations relating to preparation and presentation of the interim separate 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 separate financial statements.

On behalf of the Board of General Directors,

P.P General Director



Hoàng Thị Hương Lan

Deputy General Director

(Power of attorney No. 23/GUQ-CTX-VP dated 22/7/2026)

Ha Noi, August 26, 2026

No: 422/2026/BCSX-CPA VIETNAM-NV2

REVIEW REPORT OF THE INTERIM SEPARATE FINANCIAL INFORMATION

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

We have reviewed the accompanying interim separate 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 Separate Statement of Financial Position as of 30th June 2026, the Interim Separate Income Statement, the Interim Separate Cash flow Statement for the period ended 30th June 2026 and the Notes to the Interim Separate 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 separate financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and prevailing relevant regulations in preparation and presentation of the Interim Separate Financial Statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of Interim separate 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 Separate 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 Corporation'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 Separate financial statements do not present fairly, in all material respects, the separate financial position of the Corporation as at June 30, 2026, and the Interim Separate results of its operations and its Interim Separate 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 Separate financial statements.

Emphasis of issues

We would like to remind readers of the Interim Separate Financial Statements to Notes No. 5.10 of the Interim Separate 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-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.



The stamp is a red circular seal. The outer ring contains the text 'M.S.D.N. 0101917917' at the top and 'THÀNH PHỐ HÀ NỘI - VIỆT NAM' at the bottom. The inner circle contains the text 'CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM' in the center. A blue ink signature is written across the stamp.

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, 26 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30th June 2026

ASSETS	Code	Note	30/6/2026 VND	01/01/2026 (VND) (Restated)
A - CURRENT ASSETS (100=110+120+130+140+160)	100		1,294,443,182,019	1,523,729,938,519
I. Cash and cash equivalents	110	5.1	268,148,054,227	236,372,419,300
1. Cash	111		254,099,643,268	116,372,419,300
2. Cash equivalents	112		14,048,410,959	120,000,000,000
II. Short - term investments	120	5.2	102,155,955,805	647,292,408,407
1. Trading securities	121		2,549,370,051	2,549,370,051
2. Allowances for decline in value of trading securities	122		(2,403,400,000)	(2,403,400,000)
3. Short-term investments held to maturity	123		102,009,985,754	647,146,438,356
III. Short- term receivables	130		719,446,249,231	331,483,198,255
1. Short-term receivables from customers	131	5.3	536,528,392,972	192,601,841,745
2. Prepayments to sellers in short-term	132	5.4	240,376,582,398	196,671,462,000
5. Other short-term receivables	135	5.5	97,630,904,690	97,299,525,339
6. Short-term allowances for doubtful debts	136	5.6	(155,089,630,829)	(155,089,630,829)
IV. Inventories	140	5.7	195,856,652,805	295,483,041,936
1. Inventories	141		195,856,652,805	295,483,041,936
VI. Other current assets	160		8,836,269,951	13,098,870,621
1. Short-term deferred expenses	161	5.12	461,907,264	174,824,703
2. Deductible value added tax	162		6,958,928,771	11,497,060,402
3. Tax and other receivables from government budget	163	5.8	1,415,433,916	1,426,985,516
B - LONG-TERM ASSETS (200=210+220+240+250+260+270)	200		1,163,536,442,683	1,135,083,121,055
I. Long-term receivables	210		3,450,141	3,450,141
5. Other long-term receivables	215	5.5	3,450,141	3,450,141
II. Fixed assets	220		794,314,722	874,335,962
1. Tangible fixed assets	221	5.9	794,314,722	874,335,962
- Historical Costs	222		7,814,560,485	7,814,560,485
- Accumulated depreciation	223		(7,020,245,763)	(6,940,224,523)
IV. Investment properties	240	5.10	8,633,713,582	9,296,743,240
1. Historical Costs	241		34,003,079,625	34,003,079,625
2. Accumulated depreciation	242		(25,369,366,043)	(24,706,336,385)
V. Long-term assets in progress	250	5.11	129,552,048,033	87,407,201,380
2. Construction in progress	252		129,552,048,033	87,407,201,380
VI. Long-term investments	260	5.2	1,024,148,092,452	1,037,002,774,610
1. Investments in subsidiaries	261		771,593,899,998	771,173,899,998
2. Investments in joint ventures and associates	262		32,933,412,413	32,933,412,413
3. Investments in equity of other entities	263		285,207,685,730	298,835,017,589
4. Allowances for long-term investments	264		(65,586,905,689)	(65,939,555,390)
VII. Other Long-term assets	270		404,823,753	498,615,722
1. Long-term deferred expenses	271	5.12	404,823,753	498,615,722
TOTAL ASSETS (280 = 100+200)	280		2,457,979,624,702	2,658,813,059,574

INTERIM SEPARATE STATEMENT OF 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		1,204,618,074,512	1,410,802,246,308
I. Short-term liabilities	310		585,813,322,696	1,107,985,533,917
1. Short-term trade payables	311	5.13	198,190,311,662	178,887,448,313
2. Short-term prepayments from customers	312	5.14	29,391,721,413	29,615,559,056
3. Dividends and profit payables	313	5.15	2,155,149,757	2,155,149,757
4. Short-term Taxes and other payables to State budget	314	5.8	1,547,801,244	75,090,441,706
5. Payables to employees	315		1,611,169,300	1,391,607,297
6. Short-term accrued expenses	316	5.16	233,648,819,247	243,531,253,069
9. Short-term deferred revenues	319		6,220,701,646	-
10. Other short-term payments	320	5.18	13,047,648,427	330,739,584,342
11. Short-term borrowings and finance lease liabilities	321	5.17	100,000,000,000	246,574,490,377
II. Long-term liabilities	330		618,804,751,816	302,816,712,391
4. Long-term accrued expenses	334	5.16	303,218,757,788	301,861,552,504
8. Other long-term payables	338	5.18	315,585,994,028	955,159,887
D- OWNERS' EQUITY	400	5.19	1,253,361,550,190	1,248,010,813,266
1. Contributed capital	411		1,004,067,400,000	789,072,760,000
- Ordinary shares with voting rights	411a		1,004,067,400,000	789,072,760,000
10. Undistributed profit after tax	420		249,294,150,190	458,938,053,266
- Undistributed profit after tax brought forward	420a		243,943,413,266	259,102,444,285
- Undistributed profit after tax for the current period	420b		5,350,736,924	199,835,608,981
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		2,457,979,624,702	2,658,813,059,574

Hanoi, August 26, 2026

Preparer / Chief Accountant



Do Quoc Viet

P.P General Director
Deputy General Director




Hoang Thi Huong Lan

INTERIM SEPARATE 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	353,880,155,277	12,100,318,053
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10 = 01-02)	10		353,880,155,277	12,100,318,053
4. Cost of goods sold	11	6.2	349,945,735,443	7,779,278,729
5. Gross revenues from sales and services rendered (20 = 10-11)	20		3,934,419,834	4,321,039,324
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	6.3	15,710,271,524	39,385,069
8. Financial expenses	23	6.4	1,519,633,896	(5,752,811,191)
<i>In which: interest expenses</i>	24		1,872,283,597	-
9. Selling expenses	25		-	-
10. General administrative expenses	26	6.5	11,279,783,144	6,730,461,743
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	30		6,845,274,318	3,382,773,841
12. Other income	31	6.6	865,737,446	236,000,000
13. Other expenses	32	6.6	980,075,979	334,084,715
14. Other profits (40 = 31-32)	40		(114,338,533)	(98,084,715)
15. Total net profit before tax(50 = 30+40)	50		6,730,935,785	3,284,689,126
16. Current corporate income tax expenses	51	6.7	1,380,198,861	676,554,769
17. Deferred corporate income tax (income)/ expense	52		-	-
18. Profits after corporate income tax (60 = 50-51-52)	60		5,350,736,924	2,608,134,357

Hanoi, August 26, 2026

Preparer / Chief Accountant

Do Quoc Viet

P.P General Director
Deputy General Director



Hoang Thi Huong Lan

INTERIM SEPARATE 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		6,730,935,785	3,284,689,126
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		743,050,898	743,925,342
- Provisions	03		(352,649,701)	(5,752,811,191)
- Gains (losses) on investing activities	05		(15,710,271,524)	(39,385,069)
- Interest expenses	06		1,872,283,597	-
3. Operating profit before changes in working capital	08		(6,716,650,945)	(1,763,581,792)
- Increase (decrease) in receivables	09		(383,413,367,745)	28,573,602,210
- Increase (decrease) in inventories	10		99,626,389,131	(89,740,981,150)
- Increase (decrease) in payables	11		15,187,694,379	4,972,221,578,008
- (Increase) decrease deferred expenses	12		(193,290,592)	(41,409,470)
- Interest paid	14		(1,872,283,597)	-
- Corporate income tax paid	15		(75,019,170,823)	(201,320,144)
Net cash flows from operating activities	20		(352,400,680,192)	4,909,047,887,662
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(42,144,846,653)	(4,968,803,334,964)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		545,136,452,602	-
5. Expenditures on equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		13,207,331,859	-
7. Proceeds from interests, dividends and distributed profits	27		14,551,867,688	39,385,069
Net cashflow from investing activities	30		530,750,805,496	(4,968,763,949,895)
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		31,775,634,927	(59,716,062,233)
Cash and cash equivalents at beginning of period	60	5.1	236,372,419,300	67,771,919,555
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	268,148,054,227	8,055,857,322

Hanoi, August 26, 2026

Preparer / Chief Accountant

Do Quoc Viet



P.P General Director
Deputy General Director

Hoang Thi Huong Lan

NOTE TO THE INTERIM FINANCIAL STATEMENT
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 corporation: The Corporation continues to monitor its compliance with the conditions for being a public corporation 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.

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 subsidiaries, joint ventures, associates and dependent units as follows:

Dependent units:

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

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

1.4 The Corporation structure (Continued)

Subsidiaries and Associates:

	Benefit ratio	Capital contribution on 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	99.95%	99.95%	99.95%	Development of hotel and commercial center projects
Sum Lam Real Estate Joint Stock Company	94%	94%	94%	Real estate project development
La Ngau Hydropower Joint Stock Company	98%	98%	98%	Development of hydropower projects
Ocean View Nha Trang Joint Stock Company	90%	90%	90%	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	99.95%	99.95%	99.95%	Hotel management and operation services
Joint Ventures and Associates				
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.

1.4 Number of employees at the end of the accounting period

The total number of employees of the Corporation as at June 30, 2026 is 51 employees (at December 31, 2025, it is 55 employees).

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

1.6 Statement of information comparability on the Interim separate 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.

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 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 separate financial statements are comparable as they have been calculated and presented consistently.

1. 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.

The Corporation's interim separate financial statements are for the accounting period ended 30 June 2026.

Accounting currency

The accompanying interim separate 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 General 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 Separate financial statements.

Applicable forms of accounting

The Corporation uses the form of accounting: General Journal.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation of the interim separate 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 separate financial statements.

The accompanying interim separate financial statements are the Corporation's ones, therefore, they do not include the interim separate financial statements of subsidiaries. Users of the interim separate financial statements should read them together with the Corporation's consolidated financial statements for the financial year ended on the same date in order to obtain full information of the Corporation's financial position as well as the results of interim operations and interim cash flows of the Corporation for the period.

The accompanying interim separate financial statements are not intended to reflect the financial position, business results and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting estimates

The preparation of the Interim separate financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and presentation of liabilities and Contingent assets at the date of preparation of the separate financial statements as well as reported data on revenue and expenses throughout the accounting period. Actual business results may differ from estimates and assumptions.

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 Investment

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 cost.

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

Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs. Interest income from these held-to-maturity investments after acquisition date is recognized in the statement of income on an accrual basis. Interests arising prior to the Corporation's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

Held-to-maturity investments are stated at cost less provision for bad debts.

Provision for bad debts of held-to-maturity investments is made in conformity 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..

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting principles for financial investments (Continued)

Investments in Subsidiaries, Joint Ventures and Other Investments

Investments in subsidiaries over which the Corporation has control, investments in associates and joint ventures over which the Corporation has significant influence are stated at cost method in the financial statements.

Profit distributions that Corporation received from the accumulated profits of the associates after the Corporation obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in subsidiaries, joint ventures, associates and other investments are presented at cost less allowance for diminution in value (if any) in the Statement of Financial Position.

Other investments are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Provision for losses of investments

Provision for losses of investments in subsidiaries, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

Provision for impairment of other investments: The provision for impairment is made based on the fair value of the investment at the time of provision. In cases where the fair value cannot be determined, the provision is made based on the losses incurred by the investee.

The losses incurred by the investee used as a basis for making the provision are determined based on the investee's consolidated financial statements if the investee is a parent company. If the investee is an independent entity without subsidiaries, the basis for making the provision is the financial statements of the investee.

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.

Inventories are valued using the monthly weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Corporation uses the perpetual inventory method, the cost of inventories is determined in accordance with the weighted average method. Construction works are priced according to the actual specific method.

The Corporation's allowance 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.

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Corporation 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
Motor vehicles	06 - 10
Office equipment	03 - 07
Others	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.

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.

Deferred expenses

Deferred expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Deferred 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.

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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: Includes trade payables arising from purchase transactions of goods, services, and assets between the Corporation and sellers (which are independent units from the Corporation, including payable between the Corporation and joint ventures and affiliated companies).
- 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 when the Company's Board of Directors issues a dividend distribution notice and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

Loans

Loans and finance lease liabilities include loans, financial leases, 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 tracks loans in detail according to each debtor and classifies short-term and long-term loans according to the repayment period. Expenses directly related to the loan are recognized as financing expenses, except for expenses arising from a separate loan for the purpose of investment, construction or production of unfinished assets, which are capitalized in accordance with the Borrowing Cost Accounting Standards.

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.

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Dividends are recognized as liabilities when 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 stage of completion of the work performed as at the date of the Interim Separate Statement of Financial Position;
- 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.

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 end of the financial year.
- 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 contracts.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

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.

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.

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.

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

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

5.1 Cash and cash equivalents

	30/6/2026 VND	01/01/2026 VND
Cash on hand	80,457,004	80,457,004
Bank deposits (*)	254,019,186,264	116,291,962,296
Cash equivalents (**)	14,048,410,959	120,000,000,000
Total	268,148,054,227	236,372,419,300

(*) 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	3,032,871,125	108,479,488,060
Total	254,019,186,264	116,291,962,296

(**) 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

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
Issued under Circular No 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments

a. Trading securities

Unit: VND

	30/6/2026			01/01/2026		
	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)

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 SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments (Continued)

b. Investments in equity of other entities

Raito		30/6/2026 (VND)			01/01/2026 (VND)(Restated)		
Equity owned	Voting rights	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
a) Investments in Subsidiaries							
100%	100%	771,593,899,998	749,566,459,183	(22,027,440,815)	771,173,899,998	748,807,518,042	(22,366,381,956)
CTX 1 Company Limited		21,000,000,000	9,268,999,262	(11,731,000,738)	20,580,000,000	8,851,464,623	(11,728,535,377)
100%	100%	1,000,000,000	-	(1,000,000,000)	1,000,000,000	-	(1,000,000,000)
Apas Hospitality Company Limited (Formerly CTX 3 Company Limited)		8,100,000,000	-	(8,100,000,000)	8,100,000,000	-	(8,100,000,000)
81%	81%						
99.95%	99.95%	174,675,000,000	173,779,430,506	(895,569,494)	232,900,000,000	231,663,024,004	(1,236,975,996)
99.95%	99.95%	58,225,000,000	58,225,000,000	-	-	-	-
94%	94%	121,392,900,000	121,392,900,000	-	121,392,900,000	121,392,900,000	-
98%	98%	102,142,999,998	101,842,129,415	(300,870,583)	102,142,999,998	101,842,129,415	(300,870,583)
90%	90%	53,775,000,000	53,775,000,000	-	53,775,000,000	53,775,000,000	-
100%	100%	225,283,000,000	225,283,000,000	-	225,283,000,000	225,283,000,000	-
100%	100%	6,000,000,000	6,000,000,000	-	6,000,000,000	6,000,000,000	-
CTX 2 Company Limited							

VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION

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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments (Continued)

	30/6/2026 (VND)		01/01/2026 (VND)(Restated)	
	Original cost	Recoverable amount	Provision	Provision
b) Investments in Joint Ventures and Associates	32,933,412,413	-	(32,933,412,413)	(32,933,412,413)
Tan Long Constrexim Casting JSC	18,433,412,413	-	(18,433,412,413)	(18,433,412,413)
Red river Constrexim JSC	5,000,000,000	-	(5,000,000,000)	(5,000,000,000)
Constrexim Investment And Construction Consultance JSC (ICC)	3,000,000,000	-	(3,000,000,000)	(3,000,000,000)
Constrexim Dong Do JSC	2,700,000,000	-	(2,700,000,000)	(2,700,000,000)
Constrexim Global Investment Construction And Water Electrical Installation Corporation	1,000,000,000	-	(1,000,000,000)	(1,000,000,000)
Constrexim Construction Investment	1,000,000,000	-	(1,000,000,000)	(1,000,000,000)
Design Consultant JSC (CID)	1,800,000,000	-	(1,800,000,000)	(1,800,000,000)
Constrexim Construction And Concrete Production JSC				

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

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2nd Floor, HH2 Building, Duong Dinh Nghe Street,

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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments (Continued)

	30/6/2026 (VND)		01/01/2026 (VND)(Restated)			
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
c) Investments in other entities	12,012,898,701	1,386,846,240	(10,626,052,461)	12,012,898,701	1,373,137,680	(10,639,761,021)
Constrexim Canh Vien Investment Construction And Export Import Corporation	2,765,700,000	-	(2,765,700,000)	2,765,700,000	-	(2,765,700,000)
Constrexim Investment And Building Construction	1,800,000,000	-	(1,800,000,000)	1,800,000,000	-	(1,800,000,000)
Constrexim No.1 JSC	1,500,000,000	-	(1,500,000,000)	1,500,000,000	-	(1,500,000,000)
Constrexim No.8 JSC	979,383,081	979,380,000	(3,081)	979,383,081	940,204,800	(39,178,281)
Constrexim No.6 JSC	690,000,000	-	(690,000,000)	690,000,000	-	(690,000,000)
Phuc Hung Holdings Construction JSC	660,000,000	407,466,240	(252,533,760)	660,000,000	432,932,880	(227,067,120)
Constrexim Housing Development And Investment JSC (HOD)	625,000,000	-	(625,000,000)	625,000,000	-	(625,000,000)
Constrexim Trading JSC	549,950,000	-	(549,950,000)	549,950,000	-	(549,950,000)
Constrexim Meco JSC	500,000,000	-	(500,000,000)	500,000,000	-	(500,000,000)
Constrexim Binh Dinh JSC	500,000,000	-	(500,000,000)	500,000,000	-	(500,000,000)
Constrexim Central JSC	450,000,000	-	(450,000,000)	450,000,000	-	(450,000,000)
Constrexim Construction Investment JSC (CIC)	400,000,000	-	(400,000,000)	400,000,000	-	(400,000,000)
Constrexim Viet Sec JSC	320,000,000	-	(320,000,000)	320,000,000	-	(320,000,000)
Constrexim Hai Phong JSC	272,865,620	-	(272,865,620)	272,865,620	-	(272,865,620)

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 June 30, 2026 with an amount of VND 6,907,400,000 (as at December 31, 2025 is VND 6,907,400,000).

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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.2 Financial investments (Continued)

	30/6/2026 (VND)		01/01/2026 (VND)(Restated)		
	Original cost	Recoverable amount	Provision	Original cost Recoverable amount	Provision
d) Investment in business cooperation					
Thang Long Real Estate Trading	273,194,787,029	273,194,787,029	-	286,822,118,888	286,822,118,888
Investment Joint Stock Company	16,700,000,000	16,700,000,000	-	-	-
Indochina Investment JSC	1,000,000,000	1,000,000,000	-	4,500,000,000	4,500,000,000
ICP Joint Stock Company	240,949,825,745	240,949,825,745	-	271,487,157,604	271,487,157,604
Constrexim Construction Investment and Trading JSC	200,000,000	200,000,000	-	200,000,000	200,000,000
Sum Lam Real JSC	11,344,961,284	11,344,961,284	-	10,634,961,284	10,634,961,284
C.T.L Investment Company Limited	3,000,000,000	3,000,000,000	-	-	-
Total	1,089,734,998,141	1,024,148,092,452	(65,586,905,689)	1,102,942,330,000	1,037,002,774,610
					(65,939,555,390)

Transactions between the Corporation and its subsidiaries, joint ventures and associates during the year are presented in Note 7.2 to the separate financial statements.

VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION
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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.3 Receivables from customers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term				
Receivables from construction customers	536,528,392,972	(100,460,952,114)	192,601,841,745	(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)
+ <i>Indochina Investment JSC</i>	388,038,798,126	(340,781,001)	44,045,030,899	(340,781,001)
+ <i>Others</i>	382,454,399,221	-	5,540,563,853	-
Receivables related to other activities	5,584,398,905	(340,781,001)	38,504,467,046	(340,781,001)
	51,952,415,318	(48,643,293,097)	52,019,623,476	(48,643,293,097)
Total	536,528,392,972	(100,460,952,114)	192,601,841,745	(100,460,952,114)
<i>In which:</i>				
<i>Receivables to related parties</i>	397,231,441,932	-	53,134,834,705	-

(*) 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 SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.4 Prepayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	240,376,582,398	(28,646,937,170)	196,671,462,000	(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	-
CTX 1 Company Limited	39,806,280,521	-	39,806,280,521	-
Others	179,005,634,860	(28,646,937,170)	135,300,514,462	(28,646,937,170)
Total	240,376,582,398	(28,646,937,170)	196,671,462,000	(28,646,937,170)

In which:

Prepayments to related parties
(Detail in Note 7.2)

59,066,734,712

59,066,734,334

-

VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION

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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.5 Other receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	97,630,904,690	(25,981,741,545)	97,299,525,339	(25,981,741,545)
Short-term	80,983,372,338	(25,981,741,545)	81,918,198,807	(25,981,741,545)
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)
Receivable payment for contributed capital	1,000,000,000	-	1,000,000,000	-
Receivables from Subsidiaries	9,647,668,986	-	9,802,308,986	-
Advances	16,647,532,352	-	15,381,326,532	-
Long-term	3,450,141	-	3,450,141	-
Deposits	3,450,141	-	3,450,141	-
Total	97,634,354,831	(25,981,741,545)	97,302,975,480	(25,981,741,545)

In which:

Other receivables to related parties

(Detail in Note 7.2)

296,424,427,874



VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION

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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.6 Bad debts

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable value	Original value	Recoverable value
Total value of receivables, loans that are overdue or not overdue but unlikely to be recovered	155,089,630,829	-	155,089,630,829	-
<i>In which</i>				
<i>Short-term receivables from customers</i>	100,460,952,114	-	100,460,952,114	-
<i>Prepayments to sellers in short-term</i>	28,646,937,170	-	28,646,937,170	-
<i>Other short-term receivables</i>	25,981,741,545	-	25,981,741,545	-
Total	155,089,630,829	-	155,089,630,829	-

These bad debts have been written off by the Corporation with the amount of VND 155,09 billion.

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Provision	Original value	Provision
Work in progress	195,856,652,805	-	295,483,041,936	-
Total	195,856,652,805	-	295,483,041,936	-

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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.3 Taxes and payables to, receivables from the State Budget

	01/01/2026 VND	Additions	Paid	30/6/2026 VND
Payables				
<i>Short-term</i>				
VAT	75,090,441,706	2,610,411,390	76,153,051,852	1,547,801,244
Corporate income tax	75,090,441,706	2,610,411,390	76,153,051,852	1,547,801,244
Personal income tax	5,296,434	-	-	5,296,434
Land tax, Land rental charges	75,019,119,174	1,380,198,861	75,019,170,823	1,380,147,212
Fee, charges and other payables	-	354,511,022	258,179,522	96,331,500
Receivables	-	875,701,507	875,701,507	-
<i>Short-term</i>				
Corporate income tax	66,026,098	-	-	66,026,098
Personal income tax	1,426,985,516	-	11,551,600	1,415,433,916
Fee, charges and other payables	1,426,985,516	-	11,551,600	1,415,433,916
Corporate income tax	1,413,593,037	-	-	1,413,593,037
Personal income tax	11,551,600	-	11,551,600	-
Fee, charges and other payables	1,840,879	-	-	1,840,879

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 June 27, 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 October 25, 2007. The Corporation is in the process of working with tax authorities to handle this issue.

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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Transportation means	Office equipment	Others	Total
HISTORY COST					
As at 01/01/2026	3,624,417,692	3,003,318,129	457,573,068	729,251,596	7,814,560,485
Increase	-	-	-	-	-
Decrease	-	-	-	-	-
As at 30/6/2026	3,624,417,692	3,003,318,129	457,573,068	729,251,596	7,814,560,485
ACCUMULATED DEPRECIATION					
As at 01/01/2026	2,753,579,506	3,003,318,129	454,075,292	729,251,596	6,940,224,523
Increase	76,523,464	-	3,497,776	-	80,021,240
Depreciation	76,523,464	-	3,497,776	-	80,021,240
Decrease	-	-	-	-	-
As at 30/6/2026	2,830,102,970	3,003,318,129	457,573,068	729,251,596	7,020,245,763
NET BOOK VALUE					
As at 01/01/2025	870,838,186	-	3,497,776	-	874,335,962
As at 30/6/2026	794,314,722	-	-	-	794,314,722

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2026: VND 4,158,682,793 VND (as at 31/12/2025: VND 4,158,682,793 VND).

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.10 Investment property

				<i>Unit: VND</i>
Items	Opening balance	Increase	Decrease	Closing balance
a. Investment property				
History cost	34,003,079,625	-	-	34,003,079,625
- Buildings and Structures (i)	32,677,383,198	-	-	32,677,383,198
- Others	1,325,696,427	-	-	1,325,696,427
Accumulated depreciation	24,706,336,385	663,029,658	-	25,369,366,043
- Buildings and Structures (i)	23,380,639,958	663,029,658	-	24,043,669,616
- Others	1,325,696,427	-	-	1,325,696,427
Net book value	9,296,743,240	(663,029,658)	-	8,633,713,582
- Buildings and Structures (i)	9,296,743,240	(663,029,658)	-	8,633,713,582
- Others	-	-	-	-

The Corporation's investment properties for lease are office buildings and some other buildings at Yen Hoa New Urban Area which the Corporation uses for operating leases.

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment Property, the fair value of investment property as at the end of the fiscal year should be presented. However, the Corporation did not have sufficient information to determine the fair value of these assets at the date of preparing the interim separate Balance Sheet.

(i) Including the group of houses and architectural objects are the first floors of buildings CT3, CT4-5 and CT6 in the Yen Hoa New Urban Area Project with a remaining value as of June 30, 2026 of VND 3,316,748,243 (As of December 31, 2025, it is 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 August 31, 2006 of Hanoi People's Committee promulgating regulations temporarily on construction investment management 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 providing urban public services, serving the management and maintenance of the building. Maintaining the residential area, is responsible for organizing the management and operation of the apartment complex in accordance with State and City regulations. See also Notes 7.2 on the Corporation's commitments 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 of June 30, 2026 is VND 3,650,494,265 (As of December 31st, 2025, it is VND 3,882,543,007). 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 January 7, 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 SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.11 Construction in progress

	30/6/2026 (VND)	01/01/2026 (VND)	
	Original value	Recoverable amount	Recoverable amount
	129,123,409,865	129,123,409,865	86,979,303,953
	428,638,168	428,638,168	427,897,427
	129,552,048,033	129,552,048,033	87,407,201,380

5.12 Prepaid expenses

	30/6/2026 VND	01/01/2026 VND
Short-term		
Tools, equipment	461,907,264 461,907,264	174,824,703 174,824,703
Long-term		
Tools, equipment	404,823,753 404,823,753	498,615,722 498,615,722
Total	866,731,017	673,440,425

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

5.13 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	198,190,311,662	178,887,448,313
Payable to subcontractors in connection with conditional subcontracting contracts (*)	128,389,760,629	128,389,267,909
<i>Constrexim Meco JSC</i>	44,336,298,502	44,336,298,502
<i>Others</i>	84,053,462,127	84,052,969,407
Payable from other construction contracts	51,793,201,656	34,296,288,094
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	189,982,854	230,044,632
Total	198,190,311,662	178,887,448,313
<i>In which:</i>		
<i>Trade payables are related parties</i>	<i>17,901,606,313</i>	<i>17,901,606,313</i>
<i>(Details in Note 7.2)</i>		

(*) Under conditional subcontracting contracts, the Corporation only pays subcontractors after receiving payment for the project from the investor.

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.14 Prepayments from customers

	30/6/2026 VND	01/01/2026 VND
Short-term	29,391,721,413	29,615,559,056
Advances from customers for construction works:	23,920,629,890	24,010,629,890
Management board of investment project to build the headquarters of the Ministry of Foreign Affairs	1,339,112,346	1,339,112,346
Bac Kan Province Water Supply and Drainage Project	15,999,217,117	15,999,217,117
Others	6,582,300,427	6,672,300,427
Others	5,471,091,523	5,604,929,166
Total	29,391,721,413	29,615,559,056
<i>In which:</i>		
<i>Prepayments from customers are related parties</i> <i>(Details in Note 7.2)</i>	<i>3,816,141,616</i>	<i>4,045,175,999</i>

5.15 Dividends and profit payables

	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.

5.16 Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	233,648,819,247	243,531,253,069
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
building project (A1)	44,475,806,948	50,112,860,735
Others	11,992,715,818	14,625,626,689
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	536,867,577,035	545,392,805,573

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NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.17 Borrowings and finance lease liabilities

a. Borrowings

	30/6/2026 (VND)		In the period		01/01/2026 (VND)	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
Short-term borrowings	100,000,000,000	100,000,000,000	228,142,386,318	374,716,876,695	246,574,490,377	246,574,490,377
Mr. Tran Minh Son (1)	100,000,000,000	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	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	246,574,490,377

Information for short term loans:

- (1) Loan contract No. 02/3/2016/HĐVV 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 SEPARATE FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

5.18 Other payables

	30/6/2026 VND	01/01/2026 VND
Short-term	13,047,648,427	330,739,584,342
Social insurance	10,435,624	34,735,489
Others	13,037,212,803	330,704,848,853
<i>Payables related to liquidation of office lease contracts</i>	-	5,853,507,071
<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>La Ngau Hydropower JSC (i)</i>	-	45,914,857,794
<i>C.T.L Investment Company Limited (i)</i>	-	190,694,048,810
<i>- Others</i>	11,237,212,803	36,442,435,178
Long-term	315,585,994,028	955,159,887
Long-term deposits received	920,789,887	955,159,887
Others	314,665,204,141	-
<i>La Ngau Hydropower JSC (i)</i>	45,914,857,794	-
<i>C.T.L Investment Company Limited (i)</i>	190,694,048,810	-
<i>Phuc Thinh Construction Investment Co., Ltd (ii)</i>	50,000,000,000	-
<i>Ocean View Nha Trang Joint Stock Company (i)</i>	26,324,557,537	-
<i>CTX 2 Company Limited (i)</i>	1,731,740,000	-
Total	328,633,642,455	331,694,744,229
<i>In which:</i>		
<i>Payables are related parties</i>	264,679,869,636	262,996,129,636
<i>(Details in Note 7.2)</i>		

(i) Based on the Framework Business Cooperation Agreements between the Corporation and the Companies.

(ii) 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.

5.19 Owners' equity

a) Changes of owners' equity

Unit: VND

	Share capital	Retained profits	Total
As at 01/01/2025	789,072,760,000	259,102,444,285	1,048,175,204,285
Profit in the previous year	-	199,835,608,981	199,835,608,981
As at 01/01/2026	789,072,760,000	458,938,053,266	1,248,010,813,266
Profit in the year	-	5,350,736,924	5,350,736,924
Increase in capital from owners' equity (*)	214,994,640,000	(214,994,640,000)	-
As at 30/6/2026	1,004,067,400,000	249,294,150,190	1,253,361,550,190

(*): 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-ĐHĐCĐ dated 27/6/2025.

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

5.19 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

d. Shares

	30/6/2026 Share	01/01/2026 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 SEPARATE FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SEPARATE 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
Revenue from construction activities	349,072,069,785	-
House rental revenue	4,808,085,492	4,250,000,000
Project management revenue	-	6,954,380,783
Others	-	895,937,270
Total	353,880,155,277	12,100,318,053

In which:

*Revenue from related parties
(Details in Note 7.2)*

349,072,069,785 11,673,308,885

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	349,072,069,785	-
Cost of House rental	873,665,658	663,029,658
Cost of project management activities	-	6,301,760,644
Others	-	814,488,427
Total	349,945,735,443	7,779,278,729

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	15,710,271,524	39,385,069
Total	15,710,271,524	39,385,069

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

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	(352,649,701)	(5,752,811,191)
Total	1,519,633,896	(5,752,811,191)

6.5 General and administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
General administrative expenses	11,279,783,144	6,730,461,743
Employee expenses	9,003,633,136	2,832,160,000
Office supplies expenses	221,123,097	198,992,260
Amortization and Depreciation expenses	80,021,240	80,895,684
Charges and fee	875,701,507	1,456,897,074
Outsourcing expenses	1,060,059,769	2,114,647,849
Other	39,244,395	46,868,876
Total	11,279,783,144	6,730,461,743

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Others	865,737,446	236,000,000
Total	865,737,446	236,000,000
Other expenses		
Costs of paying fines for administrative violations	-	36,500,000
Non-Deductible Expenses	98,395,733	61,584,715
Others	881,680,246	236,000,000
Total	980,075,979	334,084,715
Other profit	(114,338,533)	(98,084,715)

In which:

*Other income/ expenses with related parties:
(Details in Note 7.1)*

363,735,540 **236,000,000**

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (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
<i>Net profit before tax</i>	6,730,935,785	3,284,689,126
Adjustments increase taxable income	170,058,521	98,084,715
<i>Non-Deductible Expenses</i>	170,058,521	98,084,715
Adjustments decrease taxable income	-	-
<i>Taxable income</i>	6,900,994,306	3,382,773,841
Corporate income tax rate	20%	20%
<i>Corporate income tax payable</i>	1,380,198,861	676,554,768
Additional corporate income tax for prior years	-	-
Current corporate income tax expense	1,380,198,861	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
Employee expenses	4,662,060,783	8,342,912,336
Amortization and Depreciation expenses	743,050,898	743,925,342
Outsourcing expenses	255,681,280,381	2,787,473,585
Other cash expenses	512,737,394	2,962,389,372
Total	261,599,129,456	14,836,700,635

7. OTHER INFORMATION

7.1 Commitments and potential events

Commitment to handing over infrastructure to the city

According to Official Letter No. 985/UB-NNDC issued by the Hanoi People's Committee on March 31, 2004, the ground floor areas of high-rise buildings in the Yen Hoa New Urban Area are under the unified management of the State, and the Corporation is responsible for handing over these areas to the Hanoi Department of Natural Resources and Environment in accordance with regulations. The Corporation is working with relevant authorities to address these matters.

Operating lease commitments

The Corporation is leasing a number of plots of land in Cau Giay ward, 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 Separate financial statements.

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

7.2 Information of related parties

The Corporation has transactions with related parties 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
CTX 1 Company Limited	Subsidiary
Apas Hospitality Company Limited	Subsidiary
Constrexim Construction Investment and Trading Joint Stock Company	Subsidiary
Indochina Investment Joint Stock Company	Subsidiary
ICP Joint Stock Company	Subsidiary
Sum Lam Real Joint Stock Company	Subsidiary
La Ngau Hydropower Joint Stock Company	Subsidiary
Ocean View Nha Trang Joint Stock Company	Subsidiary
C.T.L Investment Company Limited	Subsidiary
CTX 2 Company Limited	Subsidiary
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.

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

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

7.2 Information of related parties (Continued)

Details are as follows:

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

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 SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.2 Information of related parties (Continued)

b. Related Party Balance

Related parties	Relationship	30/6/2026 VND	01/01/2026 VND (Restated)
Receivables from customers		397,231,441,932	53,134,834,705
Constrexim Dong Do JSC	Associates	26,876,159	26,876,159
Constrexim Construction And Concrete Production JSC	Associates	7,219,076,093	7,219,076,093
Indochina Investment JSC	Subsidiary	382,454,399,221	5,540,563,853
CTX 1 Company Limited	Subsidiary	1,168,642,843	1,153,522,843
Tan Long Constrexim Casting JSC	Associates	892,649,712	892,649,712
Apas Hospitality Company Limited	Subsidiary	3,383,184,403	3,383,184,403
C.T.L Investment Company Limited	Subsidiary	1,210,363,127	1,210,363,127
CTX 2 Company Limited	Subsidiary	46,860,000	31,740,000
Constrexim Construction Investment and Trading JSC	Subsidiary	634,252,743	601,852,743
C.T.L Investment Company Limited- Pentstudio Branch	Subsidiary	103,337,631	103,337,631
ICP Joint Stock Company	Subsidiary	91,800,000	32,971,668,141
Other investments – Business cooperation investments with other entities – BCC		256,494,787,029	286,822,118,888
Indochina Investment Joint Stock Company	Subsidiary	1,000,000,000	4,500,000,000
ICP Joint Stock Company	Subsidiary	240,949,825,745	271,487,157,604
Constrexim Construction Investment and Trading Joint Stock Company	Subsidiary	200,000,000	200,000,000
Sum Lam Real Joint Stock Company	Subsidiary	11,344,961,284	10,634,961,284
C.T.L Investment Company Limited	Subsidiary	3,000,000,000	-



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 SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.2 Information of related parties (Continued)

b. Related Party Balance (Continued)

Related parties	Relationship	30/6/2026 VND	01/01/2026 VND
Advances to Suppliers			
Constrexim Global Investment Construction And Water Electrical Installation Corporation	Associates	59,066,734,712	59,066,734,334
Constrexim Dong Do JSC	Associates	86,506,389	86,506,389
Constrexim Construction And Concrete Production JSC	Associates	4,693,097,282	4,693,097,282
Red river Constrexim JSC	Associates	7,544,509,825	7,544,509,825
CTX 1 Company Limited	Associates	557,758,267	557,758,267
Constrexim Construction Investment and Trading JSC	Subsidiary	39,806,280,521	39,806,280,143
Tan Long Constrexim Casting JSC	Subsidiary	21,148,652	21,148,652
Constrexim Construction Investment Design Consultant JSC	Associates	1,173,304,065	1,173,304,065
	Associates	5,184,129,711	5,184,129,711
Other receivables			
CTX 2 Company Limited	Subsidiary	9,647,668,986	296,424,427,874
Indochina Investment JSC	Subsidiary	8,285,500	8,285,500
CTX 1 Company Limited	Subsidiary	9,594,023,486	4,500,000,000
Sum Lam Real JSC	Subsidiary	15,120,000	9,594,023,486
ICP Joint Stock Company	Subsidiary	-	10,634,961,284
Constrexim Construction Investment and Trading JSC	Subsidiary	-	271,487,157,604
Ocean View Nha Trang Joint Stock Company	Subsidiary	15,120,000	200,000,000
La Ngau Hydropower Joint Stock Company	Subsidiary	15,120,000	-

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 SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.2 Information of related parties (Continued)

b. Related Party Balance (Continued)

Related parties	Relationship	30/6/2026 VND	01/01/2026 VND
Trade payables			
Constrexim Global Investment Construction And Water Electrical Installation Corporation	Associates	17,901,606,313	17,901,606,313
Constrexim Dong Do JSC	Associates	4,261,111,301	4,261,111,301
Constrexim Construction And Concrete Production JSC	Associates	10,058,328,128	10,058,328,128
Red river Constrexim JSC	Associates	661,274,774	661,274,774
CTX 1 Company Limited	Subsidiary	818,336,344	818,336,344
Constrexim Investment And Construction Consultance JSC (ICC)	Subsidiary	242,445,589	242,445,589
Constrexim Construction Investment Design Consultant JSC (CID)	Associates	19,970,000	19,970,000
Prepayments from customers	Associates	1,840,140,177	1,840,140,177
La Ngau Hydropower JSC	Subsidiary	3,816,141,616	4,045,175,999
Constrexim Construction And Concrete Production JSC	Subsidiary	1,852,270,329	1,852,270,329
C.T.L Investment Company Limited	Associates	1,302,505,673	1,302,505,673
Indochina Investment JSC	Subsidiary	660,965,617	800,000,000
Indochina Investment JSC - Muong Hoa Hotel Branch	Subsidiary	-	90,000,000
Other payments	Subsidiary	399,997	399,997
CTX 2 Company Limited	Subsidiary	264,679,869,636	262,996,129,636
Indochina Investment JSC	Subsidiary	1,746,405,495	14,665,495
Ocean View Nha Trang JSC	Subsidiary	-	48,000,000
La Ngau Hydropower JSC	Subsidiary	26,324,557,537	26,324,557,537
C.T.L Investment Company Limited	Subsidiary	45,914,857,794	45,914,857,794
	Subsidiary	190,694,048,810	190,694,048,810

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 SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.2 Information of related parties (Continued)

c. Transactions with related parties

Related parties	Relationship	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales transactions				
Apas Hospitality Company Limited	Subsidiary	Renting office	-	11,673,308,885
Indochina Investment JSC	Subsidiary	Construction activities	349,072,069,785	4,250,000,000
		Project management activities	-	3,831,748,597
		Training activity	-	1,349,770,230
Indochina Investment JSC - Muong Hoa Hotel Branch	Subsidiary	Project management activities	-	565,397,306
		Project management activities	-	37,637,981
Constrexim Construction Investment and Trading JSC	Subsidiary	Project management activities	-	286,584,022
Apas Hospitality Company Limited	Subsidiary	Project management activities	-	85,042,905
Sum Lam Real JSC	Subsidiary	Project management activities	-	7,527,596
Ocean View Nha Trang JSC	Subsidiary	Project management activities	-	840,848,705
C.T.L Investment Company Limited	Subsidiary	Project management activities	-	209,963,496
C.T.L Investment Company Limited- Pentstudio Branch	Subsidiary	Project management activities	-	95,682,621
La Ngau Hydropower JSC	Subsidiary	Training activity	-	113,105,426
Purchase transactions				
Indochina Investment JSC - Muong Hoa Hotel Branch	Subsidiary	Project management activities	-	263,166,987
		Service	-	263,166,987

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 SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.2 Information of related parties (Continued)

c. Transactions with related parties (Continued)

Related parties	Relationship	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income			363,735,540	236,000,000
Apas Hospitality Company Limited	Subsidiary	Accounting software maintenance fee, Audit fees	-	16,500,000
Indochina Investment JSC	Subsidiary	Accounting software maintenance fee, Audit fees	50,000,000	31,500,000
Constrexim Construction Investment and Trading JSC	Subsidiary	Accounting software maintenance fee, Audit fees	30,000,000	16,500,000
CTX 2 Company Limited	Subsidiary	Accounting software maintenance fee, Audit fees	14,000,000	9,500,000
Sum Lam Real JSC	Subsidiary	Accounting software maintenance fee, Audit fees	14,000,000	9,500,000
Ocean View Nha Trang JSC	Subsidiary	Accounting software maintenance fee, Audit fees	14,000,000	9,500,000
C.T.L Investment Company Limited	Subsidiary	Accounting software maintenance fee, Audit fees	128,735,540	71,500,000
C.T.L Investment Company Limited- Pentstudio Branch	Subsidiary	Accounting software maintenance fee, Audit fees	-	16,500,000
CTX 1 Company Limited	Subsidiary	Accounting software maintenance fee, Audit fees	14,000,000	15,500,000
La Ngau Hydropower JSC	Subsidiary	Accounting software maintenance fee, Audit fees	14,000,000	9,500,000
Indochina Investment JSC - Muong Hoa Hotel Branch	Subsidiary	Accounting software maintenance fee, Audit fees	-	30,000,000
ICP Joint Stock Company	Subsidiary	Audit fees	85,000,000	-

**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

Issued under Circular No 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTE TO THE INTERIM SEPARATE FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2026

7.3 Comparative figures

Comparative figures on the Interim Separate Statement of Financial Position are taken from the Separate financial statements for the year ended 31 December 2025 which are audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Comparative figures on the Interim Separate Income Statement, Interim Separate Cash Flow Statement and related notes are data on the interim Separate Financial Statements for the accounting period ended June 30, 2026 which are reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

The Corporation has applied the guidance under Circular No. 99/2025/TT-BTC from 01/01/2026. To ensure comparability of the information presented in the interim consolidated financial statements, the Corporation has restated or reclassified certain items as at 01/01/2026 on the Interim Separate 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	5.2	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	625,451,755,499	331,483,198,255	(293,968,557,244)
Other short-term receivables	135	391,268,082,583	97,299,525,339	(293,968,557,244)
Long-term investments	260	750,180,655,722	1,037,002,774,610	286,822,118,888
Investments in equity of other entities	263	12,012,898,701	298,835,017,589	286,822,118,888
TOTAL ASSETS	440	2,658,813,059,574	2,658,813,059,574	
Short-term liabilities	310	1,107,985,533,917	1,107,985,533,917	-
Dividends and profit payables	313	-	2,155,149,757	(2,155,149,757)
Other short-term payments	320	332,894,734,099	330,739,584,342	2,155,149,757
TOTAL LIABILITIES AND OWNERS' EQUITY	440	2,658,813,059,574	2,658,813,059,574	-

Hanoi, August 26, 2026

Preparer / Chief Accountant



Do Quoc Viet

P.P General Director
Deputy General Director




Hoang Thi Huong Lan