VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION	**SOCIALIST REPUBLIC OF VIETNAM**
----------	**Independence - Freedom - Happiness**

No: 130 /CV-CTX-TKTCT	Hanoi, October 29, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information in the securities market, the Vietnam Investment Construction and Trading Joint Stock Corporation hereby discloses Financial statements for the third quarter of 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, District, Hanoi.
- Phone: (024) 62812000 Fax: (024) 37820176
- Email:..... Website: https://www.ctx.vn/

2. Information disclosed:

- Financial Statements for the Third Quarter of 2026.

☒ Separate financial statements (in cases where the listed company has no subsidiaries and the parent accounting unit has subordinate units).

☒ Consolidated financial statements (in cases where the listed company has subsidiaries).

☐ Combined financial statements (in cases where the listed company has subordinate accounting units with separate accounting structures).

- Cases requiring explanation of reasons:

+ The auditor provides a qualified opinion for the financial statements (for audited financial statements of 2026):

☐ Yes ☒ No

Explanation document in case of "Yes":

☐ Yes ☒ No

+ Profit after tax in the reporting period has a variance of 5% or more before and after auditing, or changes from loss to profit or vice versa (for audited financial statements of 2026):

☐ Yes ☒ No

Explanation document in case of "Yes":

☐ Yes ☒ No

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

☒ Yes ☐ No

Explanation document in case of "Yes":

☒ Yes ☐ No

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

☐ Yes ☒ No

Explanation document in case of "Yes":

☐ Yes ☒ No

This information was disclosed on the Corporation's website on 29/10/2026 at the following link: https://www.ctx.vn/

Attachments:

- *Separate Financial Statements for the Q3 2026;*
- *Consolidated Financial Statements for Q3 2026;*
- *Authorization to Sign the Financial Statements;*
- *Explanation of the difference in net profit after tax.*

REPRESENTATIVE OF THE ORGANIZATION
AUTHORIZED PERSON FOR INFORMATION DISCLOSURE

M.S.D.N: 0100109441 C.T.C.P
TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ THƯƠNG MẠI VIỆT NAM
THÀNH PHỐ HÀ NỘI

TRAN ANH HAI

Người ký: TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ THƯƠNG MẠI VIỆT NAM
Email: fcpaoshotel@gmail.com
Thời gian ký: 02.11.2026 17:34:34 +07:00

CTX HOLDINGS

No: 229 /CV-CTX-TKTCT
Re: Explanation of the Difference in Profit after Corporate Income Tax.

Hanoi, October 29, 2026

To: Hanoi Stock Exchange

1. Company Name: Vietnam Investment Construction and Trading Joint Stock Corporation
   Stock Code: CTX
   Head Office Address: 2nd Floor, HH2 Building, Duong Dinh Nghe Street, Cau Giay, Hanoi.
   Phone: (024) 6281.2000 - Fax: (024) 3782.0176 - Email: info@ctx.vn
2. Authorized person for information disclosure: Mr. Tran Anh Hai
3. Content of the disclosed information:

3.1. Explanation of a Change of 10% or More in Profit After Corporate Income Tax in the Parent Company's Statement of Profit or Loss for Q3/2026 Compared to the Same Period of the Previous Year:

- Profit after corporate income tax in the Parent Company's financial statements for Q3/2025: VND 217,310,285,393.
- Profit after corporate income tax in the Parent Company's financial statements for Q3/2026: VND 2,073,546,519.
- Difference: VND (215,236,738,874).
  Reason: Profit after corporate income tax in the Parent Company's financial statements for Q3/2026 amounted to VND 2,073,546,519, a decrease of VND 215,236,738,874 compared to the same period of the previous year. This was primarily due to the Corporation's recognition of revenue from a project transfer in Q3/2025, whereas no revenue from project transfers was recognized in Q3/2026. As a result, revenue from sales and rendering of services in Q3/2025 was 99.96% higher than that in Q3/2026.

3.2. Explanation of a Change of 10% or More in Profit After Corporate Income Tax in the Consolidated Statement of Profit or Loss for the Third Quarter of 2026 Compared to the Same Period of the Previous Year:

- Profit after corporate income tax in the Consolidated Financial Statements for the third quarter of 2025: VND 216,225,707,917.
- Profit after corporate income tax in the Consolidated Financial Statements for the third quarter of 2026: VND 10,968,635,990.
- Difference: VND (205,257,071,927).
  Reason: Profit after corporate income tax in the Consolidated Financial Statements for Q3/2026 amounted to VND 10,968,635,990, a decrease of VND 205,257,071,927 compared to the same period of the previous year. This was primarily due to the Corporation's recognition of revenue from a project transfer in Q3/2025, whereas no revenue from project transfers was recognized in Q3/2026. As a result, revenue from sales and rendering of services in Q3/2025 was 99.4% higher than that in Q3/2026.

4. This information was published on the corporation's official website on 29/10/2026, 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.

AUTHORIZED PERSON FOR INFORMATION DISCLOSURE

M.S.D.N: 0100109... TỔNG CÔNG CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ THƯƠNG MẠI VIỆT NAM THÀNH PHỐ HÀ...

TRAN ANH HAI

CTX HOLDINGS

Số: 03 /GUQ-CTX-VP

Hà Nội, ngày 22 tháng 01 năm 2026

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	**BÊN ĐƯỢC ỦY QUYỀN**
M.S.D.N: 0100109444 - C.T.C.P TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ THƯƠNG MẠI VIỆT NAM THÀNH PHỐ HÀ NỘI	
TỔNG GIÁM ĐỐC **LÝ QUỐC HÙNG**	PHÓ TỔNG GIÁM ĐỐC **HOÀNG THỊ HƯƠNG LAN**

VIETNAM INVESTMENT CONSTRUCTION AND TRADING JOINT STOCK CORPORATION SEPARATE FINANCIAL STATEMENTS

Quarter III/2026

From July 01St ,2026 to September 30th, 2026

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

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

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

THE CORPORATION INFORMATION

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

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

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

BOARD OF DIRECTORS AND EXECUTIVE BOARD

Mr. Phan Minh Tuan	Chairman
Mr. Nguyen Hung	Independent Member (Dismissed effective 21/11/2025)
Mr. Tran Khanh	Independent Member (Dismissed effective 21/11/2025)
Ms. Chu Thi Hong Hanh	Independent Member (Dismissed effective 21/11/2025)
Mr. Ly Quoc Hung	Member
Mr. Tran Hai Anh	Member (Appointed as 21/11/2025)
Ms. Hoang Thi Huong Lan	Member (Appointed as 21/11/2025)
Mr. Pham Sy Hiep	Member (Appointed as 21/11/2025)
Board of Supervisors	
Mr. Ly Van Kha	Head of the Board
Mr. Tran Anh Tu	Member (Dismissed effective 21/11/2025)
Mr. Nguyen Toan Thang	Member (Dismissed effective 21/11/2025)
Mr. Bui Hong Quang	Member (Appointed as 21/11/2025)
Mrs. Phan Thi To Hoa	Member (Appointed as 21/11/2025)

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

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

BUSINESS PERFORMANCE AND PROFIT DISTRIBUTION

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

EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

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

RESPONSIBILITIES OF THE BOARD OF GENERAL DIRECTORS

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

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

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

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

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

Auth. General Director

M.S.D.N: 0100109441 C.T.C.P TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ THƯƠNG MẠI VIỆT NAM THÀNH PHỐ HÀ NỘI

Hoang Thi Huong Lan

Deputy General Director

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

dated July 22rd, 2026)

Hanoi, October 28th, 2026

Form: B 01-DN

SEPARATE BALANCE SHEET
Quarter III/2026
At as 30/09/2026

Unit: VND

No.	ASSETS	Code	Note	30/09/2026 VND	01/01/2026 VND
A -	**CURRENT ASSETS (100 = 110+120+130+140+150+160+170)**	**100**		**1.396.062.333.383**	**1.810.552.057.407**
I-	**Cash and cash equivalents**	**110**	1	**39.271.054.834**	**236.372.419.300**
1	Cash	111		25.271.054.834	116.372.419.300
2	Cash equivalents	112		14.000.000.000	120.000.000.000
II-	**Short-term financial investments**	**120**	2	**321.145.970.051**	**640.145.970.051**
1	Trading securities	121		2.549.370.051	2.549.370.051
2	Provision for impairment of trading securities	122		(2.403.400.000)	(2.403.400.000)
3	Held-to-maturity investments	123		321.000.000.000	640.000.000.000
III-	**Short-term receivables**	**130**		**717.225.461.952**	**625.451.755.499**
1	Short-term receivables from customers	131	3	535.621.748.294	192.601.841.745
2	Prepayments to sellers in short-term	132	4	238.574.658.989	196.671.462.000
5	Other short-term receivables	135	5	98.115.099.188	391.268.082.583
6	Short-term allowances for doubtful debts	136		(155.089.630.829)	(155.089.630.829)
7	Shortage of assets awaiting resolution	137		3.586.310	-
IV-	**Inventories**	**140**		**299.334.598.361**	**295.483.041.936**
1	Inventories	141	6	299.334.598.361	295.483.041.936
2	Provision for devaluation of inventories	149		-	-
V-	**Short-term biological assets**	**150**		-	-
VI	**Other short-term assets**	**160**		**19.085.248.185**	**13.098.870.621**
1	Short-term deferred expenses	161		516.933.045	174.824.703
2	Deductible value added tax	162		17.137.828.379	11.497.060.402
3	Tax and other receivables from government budget	163		1.430.486.761	1.426.985.516
4	Government bonds purchased for resale	164		-	-
5	Other current assets	165		-	-

SEPARATE BALANCE SHEET (CONTINUED)
Quarter III/2026
At as 30/09/2026

No.	ASSETS	Code	Note	30/09/2026 VND	01/01/2026 VND
B -	**NON-CURRENT ASSETS (200 = 210+220+240+250+260+270)**	**200**		**1.123.931.359.566**	**848.261.002.167**
I	**Long-term receivables**	**210**		**3.450.141**	**3.450.141**
4	Long-term intra-company receivables	214		-	-
5	Other long-term receivables	215		3.450.141	3.450.141
6	Long-term allowances for doubtful debts	216		-	-
II	**Fixed assets**	**220**		**756.490.213**	**874.335.962**
1	Tangible fixed assets	221	7	756.490.213	874.335.962
-	*- Cost*	*222*		*7.814.560.485*	*7.814.560.485*
-	*- Accumulated depreciation*	*223*		*(7.058.070.272)*	*(6.940.224.523)*
III-	**Long-term biological assets**	***230***		-	-
IV-	**Investment property**	***240***	8	**8.302.198.753**	**9.296.743.240**
1	- Historical Costs	*241*		34.003.079.625	34.003.079.625
2	- Accumulated depreciation/impairment	*242*		(25.700.880.872)	(24.706.336.385)
V-	**Long-term assets in progress**	**250**		**152.909.010.653**	**87.407.201.380**
1	Long-term work in progress	251		-	-
2	Construction in progress	252	6	152.909.010.653	87.407.201.380
VI	**Long-term financial investments**	**260**	2	**961.592.044.397**	**750.180.655.722**
1	Investments in subsidiaries	261		771.593.899.998	771.173.899.998
2	Investments in joint ventures and associates	262		32.933.412.413	32.933.412.413
3	Investments in equity of other entities	263		222.692.805.730	12.012.898.701
4	Allowances for long-term investments	264		(65.628.073.744)	(65.939.555.390)
VI	**Other long-term assets**	**270**		**368.165.409**	**498.615.722**
1.	Long-term deferred expenses	271	9	368.165.409	498.615.722
TOTAL ASSETS (270 = 100+200)		**280**		**2.519.993.692.949**	**2.658.813.059.574**

SEPARATE BALANCE SHEET (CONTINUED)
Quarter III/2026
At as 30/09/2026

No.	RESOURCES	Code	Note	30/09/2026 VND	01/01/2026 VND
C-	**LIABILITIES (300 = 310+330)**	**300**		**1.264.558.596.240**	**1.410.802.246.308**
				-	-
I-	**Short-term liabilities**	**310**		**684.845.019.087**	**1.107.985.533.917**
1	Short-term trade payables	311	11	201.036.167.894	178.887.448.313
2	Short-term prepayments from customers	312	12	29.132.615.136	29.615.559.056
3	Dividends and profit payables	313		2.155.149.757	-
4	Short-term Taxes and other payables to State budget	314	13	2.270.036.597	75.090.441.706
5	Payables to employees	315		1.857.960.968	1.391.607.297
6	Short-term accrued expenses	316	14	231.922.766.852	243.531.253.069
9	Short-term deferred revenues	319		6.628.159.537	-
10	Other short-term payments	320	15	11.954.309.685	332.894.734.099
11	Short-term borrowings and finance lease liabilities	321	10	197.887.852.661	246.574.490.377
II-	**Long-term liabilities**	**330**		**579.713.577.153**	**302.816.712.391**
4	Long-term accrued expenses	334	14	119.980.318.266	301.861.552.504
8	Other long-term payables	338		459.733.258.887	955.159.887
D-	**OWNERS' EQUITY**	**400**	17	**1.255.435.096.709**	**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		251.367.696.709	458.938.053.266
-	*Undistributed profit after tax brought forward*	*420a*		*243.943.413.266*	*259.102.444.285*
-	*Undistributed profit after tax for the current year*	*420b*		*7.424.283.443*	*199.835.608.981*
TOTAL RESOURCES (440 = 300+400)		**440**		**2.519.993.692.949**	**2.658.813.059.574**

Preparer / Chief Accountant

Do Quoc Viet

Ha Noi, October 28th, 2026

Auth. General Director
Deputy General Director

M.S.D.N: 0100109... C.T.C.P TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ THƯƠNG MẠI VIỆT NAM THÀNH PHỐ HÀ NỘI

Hoang Thi Huong Lan

Form: B 02-DN

SEPARATE INCOME STATEMENT
Quarter III/2026
At as 30/09/2026

Unit: VND

No.	ITEMS		Q3/2026	Q3/2025	Accumulated from the beginning of year to the end this quarter	
					Current year	Prior year
1.	**Gross revenue from goods sold and services rendered**	**01**	**2.444.214.178**	**5.854.514.315.502**	**356.324.369.455**	**5.866.614.633.555**
2.	Deductions	02	-	-	-	-
3.	Net revenue from goods sold and services rendered (10=01-02)	10	2.444.214.178	5.854.514.315.502	356.324.369.455	5.866.614.633.555
4.	Cost of goods and services	11	1.314.778.908	5.564.098.898.690	351.260.514.351	5.571.878.177.419
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**	**1.129.435.270**	**290.415.416.812**	**5.063.855.104**	**294.736.456.136**
6.	**Gain/(loss) on sale and disposal of investment properties**	**21**				
7.	Financial income	22	8.762.563.458	6.322.895.284	24.472.834.982	6.362.280.353
8.	Financial expenses	23	892.613.233	(3.073.549.539)	2.412.247.129	(8.826.360.730)
-	- In which: Interest expense	24	*849.070.178*	*86.015.087*	*2.721.353.775*	*86.015.087*
9.	Selling expenses	25	-	-	-	-
10.	General and administration expenses	26	5.820.051.235	3.195.906.989	17.099.834.379	9.926.368.732
11.	**Operating profit (30 = (20+21-22)-(23+25+26))**	30	**3.179.334.260**	**296.615.954.646**	**10.024.608.578**	**299.998.728.487**
12.	Other income	31	490.217.458	23.941.550	1.355.954.904	259.941.550
13.	Other expenses	32	935.156.569	34.133.951	1.915.232.548	368.218.666
14.	**(Loss)/Profit from other activities (40=31-32)**	40	**(444.939.111)**	**(10.192.401)**	**(559.277.644)**	**(108.277.116)**
15.	**Accounting profit before tax (50=30+40)**	50	**2.734.395.149**	**296.605.762.245**	**9.465.330.934**	**299.890.451.371**
16.	Current corporate income tax expense	51	660.848.630	79.295.476.852	2.041.047.491	79.972.031.621
17.	Deferred corporate tax (income)/ expense	52	-	-	-	-
18.	**Net profit after corporate income tax (60=50-51-52)**	60	**2.073.546.519**	**217.310.285.393**	**7.424.283.443**	**219.918.419.750**
			-	-	-	-

Preparer / Chief Accountant

Do Quoc Viet

Ha Noi, October 28th, 2026

Auth. General Director
Deputy General Director

M.S.D.N: 0100109441 C.T.C.P TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ THƯƠNG MẠI VIỆT NAM THÀNH PHỐ HÀ NỘI

Hoang Thi Huong Lan

SEPARATE CASH FLOW STATEMENT

(Indirect method)

At as 30/09/2026

Unit: VND

Code	ITEMS	Accumulated from the beginning of year to the end this quarter	
		Current year	Prior year
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	**1. Profit before tax**	**9.465.330.934**	**299.890.451.371**
	2. Adjustments for:	-	-
02	Depreciation and amortisation	1.112.390.236	1.115.888.013,0
03	Provision	(311.481.646)	(8.912.375.817)
05	(Gain) from investing activities	(24.472.834.982)	(286.486.154.697)
06	Interest expense	2.721.353.775	-
08	**3. Operating profit before movements in working capital**	**(12.334.311.861)**	**5.607.808.870**
09	Changes in receivables	(369.864.513.450)	16.081.861.145
10	Changes in inventories	(3.851.556.425)	(170.894.762.633)
11	Changes in accounts payables (not including accrued loan interest and corporate income tax payable)	(27.626.724.912)	5.860.461.110
12	(Increase) decrease defered expenses	(211.658.029)	(18.586.570)
14	Interest paid	(1.872.283.597)	-
15	Corporate income tax paid	(75.019.170.823)	(201.320.144)
20	**Net cash generated by operating activities**	**(489.931.148.919)**	**(143.564.538.222)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES	-	-
21	Payments for purchase, construction of fixed assets and other long-term assets	(65.501.809.273)	(4.985.815.288.382)
22	Receipts from sale, disposal of fixed assets and other long-term assets	-	5.850.029.948.182
23	Payments for lending and purchasing of debt instruments of other entities	319.000.000.000	(785.000.000.000)
24	Cash recovered from lending and sale of debt instruments of other entities	(37.300.000.000)	-
25	Payments for investments in other entities	107.500.000.000	-
26	Cash recovered from Investments in other entities	-	-
27	Interest earned, dividends and profits received	17.818.231.442	4.937.074.874
30	**Net cash used in investing activities**	**341.516.422.169**	**84.151.734.674**

SEPARATE CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

At as 30/09/2026

ĐVT: VNĐ

Code	ITEMS	Accumulated from the beginning of year to the end this quarter	
		Current year	Prior year
	III. CASH FLOWS FROM FINANCING ACTIVITIES	-	-
31	Proceeds from receiving capital from owner	-	-
32	Capital withdrawals, buying treasury shares	-	-
33	Proceeds from borrowings	326.030.238.979	48.791.535.710
34	Payments of borrowings	(374.716.876.695)	(48.160.000.000)
35	Payment of obligations under finance lease	-	-
36	Dividends and profits paid	-	-
40	**Net cash flows from financing activities**	**(48.686.637.716)**	**631.535.710**
50	**Net cash flows during the period (50=20+30+40)**	**(197.101.364.466)**	**(58.781.267.838)**
60	**Cash and cash equivalents at the beginning of the period**	**236.372.419.300**	**67.771.919.555**
61	**Effects of changes in foreign exchange rates**	-	-
70	**Cash and cash equivalents at the end of the period (70 = 50+60+61)**	**39.271.054.834**	**8.990.651.717**

Preparer / Chief Accountant

Do Quoc Viet

Ha Noi, October 28th, 2026

Auth. General Director

Deputy General Director

M.S.D.N: 0100109441 - C.T.C.P
TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ THƯƠNG MẠI VIỆT NAM
THÀNH PHỐ HÀ NỘI

Hoang Thi Huong Lan

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

1. GENERAL INFORMATION

1.1. Overview of the Corporation

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

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

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

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

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

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

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

1. GENERAL INFORMATION (continued)

1.2. Organizational Structure

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

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

2. BASIS OF FINANCIAL STATEMENT PREPARATION AND ACCOUNTING PERIOD

Basis of Financial Statement Preparation

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

Compilation Basis

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

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

3. APPLIED ACCOUNTING STANDARDS AND SYSTEM

Compliance with Accounting Standards and System

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

4. APPLICABLE ACCOUNTING POLICIES

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

Inventories

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

4. APPLICABLE ACCOUNTING POLICIES (Continued)

Tangible Fixed Assets and Depreciation

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

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

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

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

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

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

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

4. APPLICABLE ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

Long-term prepaid expenses

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

Equity

Owners' equity is recorded based on the actual contributed capital of the owners.
Dividends payable to shareholders are recognized as liabilities in the Company's Balance Sheet after the Board of Directors of the Corporation announces the dividend distribution.

Revenue recognition

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

Borrowing Costs

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

Foreign Currency

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

4. APPLICABLE ACCOUNTING POLICIES (Continued)

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

Taxation

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

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

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

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

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

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

Earnings Per Share

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

Related Parties

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

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

5.1 Cash and cash equivalents:

	30/09/2026 VND	01/01/2026 VND
	-	-
Cash on hands	80.457.004	80.457.004
Cash in Banks	25.190.597.830	116.291.962.296
Cash equivalents	14.000.000.000	120.000.000.000
Total	**39.271.054.834**	**236.372.419.300**

5.2 Financial investments:

	30/09/2026 VND	01/01/2026 VND
Trading securities	2.549.370.051	2.549.370.051
Held to maturity investments	321.000.000.000	640.000.000.000
Investment in other Entities	1.027.220.118.141	816.120.211.112
Investment in Subsidiaries	*771.593.899.998*	*771.173.899.998*
Investment in joint ventures and associaties	*32.933.412.413*	*32.933.412.413*
Investment in other Entities	*222.692.805.730*	*12.012.898.701*
	1.350.769.488.192	**1.458.669.581.163**

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

Trading Securities:

Unit: VND

Trading Securities	**30/09/2026**			**01/01/2026**		
Name of securities	**Quantity**	**Original cost**	**Provision**	**Quantity**	**Original cost**	**Provision**
Share of Constrexim Viet CZ .JSC	5.600	862.400.000	(862.400.000)	5.600	862.400.000	(862.400.000)
Other securities:	27.079	1.686.970.051	(1.541.000.000)	27.079	1.686.970.051	(1.541.000.000)
Total	**32.679**	**2.549.370.051**	**(2.403.400.000)**	**32.679**	**2.549.370.051**	**(2.403.400.000)**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
At as 30th September, 2026
Investment in Subsidiaries:

Unit: VND

Name of subsidiaries	30/09/2026(VND)		01/01/2026(VND)	
	Original cost	Provision	Original cost	Provision
CTX 1 Co.,Ltd	21.000.000.000	11.731.939.707	20.580.000.000	11.728.535.377
Apas Hospitality Co.,Ltd	1.000.000.000	1.000.000.000	1.000.000.000	1.000.000.000
Constrexim Construction Investment and Trading .JSC (TIC)	8.100.000.000	8.100.000.000	8.100.000.000	8.100.000.000
C.T.L Investment Co.,Ltd	225.283.000.000	-	225.283.000.000	-
Sum Lam Real .JSC	121.392.900.000	-	121.392.900.000	-
Ocean View Nha Trang .JSC	53.775.000.000	-	53.775.000.000	-
La Ngau Hydropower .JSC	102.142.999.998	300.870.583	102.142.999.998	300.870.583
Indochina Investment .JSC	174.675.000.000	802.526.220	174.675.000.000	1.236.975.996
ICP.JSC	58.225.000.000	-	58.225.000.000	-
CTX 1 Co.,Ltd	6.000.000.000	-	6.000.000.000	-
Total	**771.593.899.998**	**21.935.336.510**	**771.173.899.998**	**22.366.381.956**

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

Unit: *VND*

Investment in joint ventures and associaties:

Name of subsidiaries	30/09/2026(VND)		01/01/2026(VND)	
	Original cost	Provision	Original cost	Provision
Constrexim Global Investment Construction And Water Electrical Installation Corporation .JSC	1.000.000.000	1.000.000.000	1.000.000.000	1.000.000.000
Constrexim Dong Do .JSC	2.700.000.000	2.700.000.000	2.700.000.000	2.700.000.000
Constrexim Construction And Concrete Production .JSC	1.800.000.000	1.800.000.000	1.800.000.000	1.800.000.000
Red river Constrexim .JSC	5.000.000.000	5.000.000.000	5.000.000.000	5.000.000.000
Tan Long Constrexim Casting .JSC	18.433.412.413	18.433.412.413	18.433.412.413	18.433.412.413
Constrexim Investment And Construction Consultance .JSC (ICC)	3.000.000.000	3.000.000.000	3.000.000.000	3.000.000.000
Constrexim Construction Investment Design Consultant .JSC (CID)	1.000.000.000	1.000.000.000	1.000.000.000	1.000.000.000
Total	**32.933.412.413**	**32.933.412.413**	**32.933.412.413**	**32.933.412.413**

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

Unit: VND

Investment in other entities:

Investments in equity interests of other entities:

Name of subsidiaries	30/09/2026(VND)		01/01/2026(VND)	
	Original cost	Provision	Original cost	Provision
Constrexim No.1 JSC	1.500.000.000	1.500.000.000	1.500.000.000	1.500.000.000
Constrexim Canh Vien Investment Construction And Export Import .JSC	2.765.700.000	2.765.700.000	2.765.700.000	2.765.700.000
Constrexim Viet Sec .JSC	320.000.000	320.000.000	320.000.000	320.000.000
Constrexim Investment And Building Construction .JSC	1.800.000.000	1.800.000.000	1.800.000.000	1.800.000.000
Constrexim No.8 .JSC	979.383.081	48.972.081	979.383.081	39.178.281
Constrexim No.6 .JSC	690.000.000	690.000.000	690.000.000	690.000.000
Phuc Hung Holdings Construction .JSC	660.000.000	336.837.120	660.000.000	227.067.120
Constrexim Housing Development And Investment .JSC (HOD)	625.000.000	625.000.000	625.000.000	625.000.000
Constrexim Trading .JSC	549.950.000	549.950.000	549.950.000	549.950.000
Constrexim Meco .JSC	500.000.000	500.000.000	500.000.000	500.000.000
Constrexim Binh Dinh .JSC	500.000.000	500.000.000	500.000.000	500.000.000
Constrexim Central .JSC	450.000.000	450.000.000	450.000.000	450.000.000
Constrexim Construction Investment .JSC (CIC)	400.000.000	400.000.000	400.000.000	400.000.000
Constrexim Hai Phong .JSC	272.865.620	272.865.620	272.865.620	272.865.620
Total	**12.012.898.701**	**10.759.324.821**	**12.012.898.701**	**10.639.761.021**

Investments in other entities through business cooperation contracts

Name of subsidiaries	30/09/2026(VND)		01/01/2026(VND)	
	Original cost	Provision	Original cost	Provision
Indochina Investment .JSC	2.170.000.000	-	-	-
ICP.JSC	196.949.825.745	-	-	-
Constrexim Construction Investment and Trading .JSC (TIC)	200.000.000	-	-	-
Sum Lam Real .JSC	11.360.081.284	-	-	-
Total	**210.679.907.029**	-	-	-

5.3 Receivables from customers:

Short-term	30/09/2026 VND	01/01/2026 VND
Receivables from construction customers related to conditional subcontracting contracts (*)	96.537.179.528	96.537.187.370
Receivables from other construction contracts	386.877.153.448	44.045.030.899
Receivables related to other activities	52.207.415.318	52.019.623.476
Total	**535.621.748.294**	**192.601.841.745**

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

Receivables from related parties	30/09/2026 VND	01/01/2026 VND
Constrexim Dong Do .JSC	26.876.159	26.876.159
Constrexim Construction And Concrete Production .JSC	7.219.076.093	7.219.076.093
Indochina Investment .JSC	382.454.399.221	5.540.563.853
CTX 1 Co.,Ltd	1.168.642.843	1.153.522.843
Tan Long Constrexim Casting .JSC	892.649.712	892.649.712
Apas Hospitality Co.,Ltd (Formerly CTX 3 Co.,Ltd)	3.383.184.403	3.383.184.403
C.T.L Investment Co.,Ltd	-	1.210.363.127
Constrexim Construction Investment and Trading .JSC	634.252.743	601.852.743
CTX 2 Co.,Ltd	46.860.000	31.740.000
ICP.JSC	91.800.000	32.971.668.141
C.T.L Investment Co.,Ltd- Pentstudio Branch	-	103.337.631
Total	**395.917.741.174**	**53.134.834.705**

5.4 Short-term prepayment to suppliers:

	30/09/2026 VND	01/01/2026 VND
Number 16 Development Investment Joint Stock Company	15.129.767.017	15.129.767.017
NKB archi Vietnam LTD.,Co	39.806.280.521	39.806.280.521
CTX 1 Company Limited	6.434.900.000	6.434.900.000
Others	177.203.711.451	135.300.514.462
Total	**238.574.658.989**	**196.671.462.000**

	30/09/2026 VND	01/01/2026 VND
Prepayment to related parties		
Constrexim Global Investment Construction And Water Electrical Installation Corporation	86.506.389	86.506.389
Constrexim Dong Do .JSC	4.693.097.282	4.693.097.282
Constrexim Construction And Concrete Production .JSC	7.544.509.825	7.544.509.825
Red river Constrexim .JSC	557.758.267	557.758.267
CTX 1 Co.,Ltd	39.806.280.521	39.806.280.143
Constrexim Construction Investment and Trading .JSC (TIC)	21.148.652	21.148.652
Tan Long Constrexim Casting .JSC	1.173.304.065	1.173.304.065
Constrexim Design Consultancy Construction investment .JSC (CID)	5.184.129.711	5.184.129.711
Total	**59.066.734.712**	**59.066.734.334**

5.5 Short-term other receivables:

	30/09/2026 VND	01/01/2026 VND
Advances to carry out construction contracts and real estate projects	68.851.662.961	71.115.889.821
Receivables from Subsidiaries	9.632.548.986	296.424.427.874
Advances for other activities	11.949.243.406	15.573.518.313
Receivables from contributions paid on behalf of others	1.000.000.000	1.000.000.000
Interest on deposits	6.681.643.835	7.154.246.575
Total	**98.115.099.188**	**391.268.082.583**

	30/09/2026 VND	01/01/2026 VND
Other receivables from related parties		
Indochina Investment .JSC	-	4.500.000.000
CTX 1 Co.,Ltd	9.594.023.486	9.594.023.486
CTX 2 Co.,Ltd	8.285.500	8.285.500
ICP .JSC	-	271.487.157.604
Sum Lam Real .JSC	-	10.634.961.284
Ocean View Nha Trang .JSC	15.120.000	-
Constrexim Construction Investment and Trading .JSC (TIC)	-	200.000.000
Total	**9.632.548.986**	**296.424.427.874**

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

	30/09/2026 VND	01/01/2026 VND
Construction in progress		
- Work-in-progress costs of investment projects		
Den Lu Shopping Center Project – Hanoi	835.000	-
Constrexim Plaza Office and Commercial Building Project (E2)	152.908.175.653	86.979.303.953
Nam Hong Project	-	427.897.427
Total	**152.909.010.653**	**87.407.201.380**
Inventories		
Work in Progress	**299.334.598.361**	**295.483.041.936**
Total	**452.243.609.014**	**382.890.243.316**

5.7 Tangible Fixed Assets:

Unit: VND

Iterm	Buildings and Structures	Machinery and equipment	Motor vehicles	Others	Total
COST					
Balance at 01/07/2026	**3.624.417.692**	**3.003.318.129**	**457.573.068**	**729.251.596**	**7.814.560.485**
Increases	-	-	-	-	-
Decreases	-	-	-	-	-
Balance at 30/09/2026	**3.624.417.692**	**3.003.318.129**	**457.573.068**	**729.251.596**	**7.814.560.485**
ACCUMULATED DEPRECIATION					
Balance at 01/07/2026	**2.830.102.970**	**3.003.318.129**	**457.573.068**	**729.251.596**	**7.020.245.763**
Increases	**37.824.509**	-	-	-	**37.824.509**
Depricciation	37.824.509	-	-	-	37.824.509
Others	-	-	-	-	-
Decreases	-	-	-	-	-
Capital contribution	-	-	-	-	-
Liquidation	-	-	-	-	-
Others	-	-	-	-	-
Balance at 30/09/2026	**2.867.927.479**	**3.003.318.129**	**457.573.068**	**729.251.596**	**7.058.070.272**
NET BOOK VALUE					
Balance at 01/07/2026	**794.314.722**	-	-	-	**794.314.722**
Balance at 30/09/2026	**756.490.213**	-	-	-	**756.490.213**

5.8 Investment property

Unit: VNĐ

Iterm	Buildings and Structures	Other Assets	Total
COST			
Banlance at 01/07/2026	**32.677.383.198**	**1.325.696.427**	**34.003.079.625**
Increase during for period	-	-	-
Decrease during for period	-	-	-
Banlance at 30/09/2026	**32.677.383.198**	**1.325.696.427**	**34.003.079.625**
ACCUMULATED DEPRECIATION	-	-	-
Banlance at 01/07/2026	**24.043.669.616**	**1.325.696.427**	**25.369.366.043**
Depreciation increase during for period	331.514.829	-	**331.514.829**
Depreciation decrease during for period	-	-	-
Banlance at 30/09/2026	**24.375.184.445**	**1.325.696.427**	**25.700.880.872**
NET BOOK VALUE	-	-	-
Banlance at 01/07/2026	**8.633.713.582**	-	**8.633.713.582**
Banlance at 30/09/2026	**8.302.198.753**	-	**8.302.198.753**

5.9 Prepaid expenses:

	30/09/2026 VND	01/01/2026 VND
Short-term prepaid expenses	516.933.045	174.824.703
Long-term Prepaid expenses	368.165.409	498.615.722
Total	**885.098.454**	**673.440.425**

5.10 Lease liabilities and financial borrowings:

1- Short-term borrowings	30/09/2026 VND	01/01/2026 VND
- Mr. Tran Minh Son	100.000.000.000	100.000.000.000
- Short-term borrowings from Credit institutions	97.887.852.661	146.574.490.377
Total 1	**197.887.852.661**	**246.574.490.377**

5.11 Short-term Payable to Suppliers:

Short-term	30/09/2026 VND	01/01/2026 VND
- Payables related to project investment activities	14.540.543.069	15.971.847.678
- Viet San Investment .JSC	-	*10.737.893.816*
- Payables to other project customers	*14.540.543.069*	*5.233.953.862*
- Payable to subcontractors under conditional construction contracts (*)	124.873.670.571	128.389.267.909
- Payable from other construction contracts	57.922.974.890	34.296.288.094
- Payables to other suppliers	3.698.979.364	230.044.632
Total	**201.036.167.894**	**178.887.448.313**

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

Payables to related parties	30/09/2026 VND	01/01/2026 VND
Constrexim Global Investment Construction And Water Electrical Installation .JSC	4.261.111.301	4.261.111.301
Dong Do Constrexim .JSC	10.058.328.128	10.058.328.128
Constrexim Construction And Concrete Production .JSC	661.274.774	661.274.774
Red river Constrexim .JSC	818.336.343	818.336.344
CTX 1 .Ltd	242.445.589	242.445.589
Constrexim Investment And Construction Consultance JSC (ICC)	19.970.000	19.970.000
Constrexim Construction Investment Design Consultant .JSC (CID)	1.840.140.177	1.840.140.177
Total	**17.901.606.312**	**17.901.606.313**

5.12 Short-term customer Advances:

	30/09/2026 VND	01/01/2026 VND
- Prepayments from customers for construction works:	**23.920.629.890**	**24.010.629.890**
Water supply and drainage systerm project of the Ministry of Foreign Affairs headquaters	1.339.112.346	1.339.112.346
Library project of Nghe An province	15.999.217.117	15.999.217.117
Other Projects	6.582.300.427	6.672.300.427
- Advances from customers for other activities	**5.211.985.246**	**5.604.929.166**
Total	**29.132.615.136**	**29.615.559.056**

	30/09/2026 VND	01/01/2026 VND
In which: Prepayments from related parties		
La Ngau Hydropower .JSC	1.852.270.329	1.852.270.329
Constrexim Construction And Concrete Production .JSC	1.302.505.673	1.302.505.673
Indochina Investment .JSC	-	90.000.000
Indochina Investment .JSC - Muong Hoa Hotel Branch	399.997	399.997
C.T.L Investment Co.,Ltd	-	800.000.000
Total	**3.155.175.999**	**4.045.175.999**

5.13 Tax and payables to state Budget:

	30/09/2026 VND	01/01/2026 VND
VAT	5.296.434	5.296.434
Corporate income tax	2.041.047.491	75.019.170.823
Fee, charges and other payables	223.692.672	65.974.449
Total	**2.270.036.597**	**75.090.441.706**

5.14 Accrued expenses

	30/09/2026 VND	01/01/2026 VND
Short-term accrued expenses		
Accrued expenses for construction contracts	38.479.730.658	38.479.730.658
Accrued expenses for Projects	192.362.229.664	202.882.303.308
Other expenses accrued	1.080.806.530	2.169.219.103
Total	**231.922.766.852**	**243.531.253.069**

	30/09/2026 VND	01/01/2026 VND
Long-term Accrued expenses		
Accrued exspenses for Yen Hoa project	25.651.950.838	23.604.623.892
Severance allowance provision	291.614.310	291.614.310
Provision for liabilities for the Constrexim Complex project (A1)	94.036.753.118	277.965.314.302
Total	**119.980.318.266**	**301.861.552.504**

5.15 Other payables:

	30/09/2026 VND	01/01/2026 VND
Short-term		
Payables related to liquidation of office lease contracts	-	5.853.507.071
Dividends to shareholders	-	2.155.149.757
Deposit to buy shares in La Ngau Hydropower Joint Stock Company	1.800.000.000	1.800.000.000
Capital contribution received for the Nam Hong Project	-	50.000.000.000
Other Payables	10.154.309.685	273.086.077.271
Total	**11.954.309.685**	**332.894.734.099**

In which: Payables to related Parties	30/09/2026 VND	01/01/2026 VND
Indochina Investment .JSC	-	48.000.000
C.T.L Investment Co.,Ltd	-	190.694.048.810
La Ngau Hydropower .JSC	-	45.914.857.794
CTX 2 Co.,Ltd	14.665.495	14.665.495
Ocean View Nha Trang .JSC	-	26.324.557.537
Total	**14.665.495**	**262.996.129.636**

5.16 Other long-term Payables

	30/09/2026 VND	01/01/2026 VND
Receipt of deposit for office lease Yen Hoa Urban Area	920.789.887	955.159.887
Payables to partners under the Business Cooperation Contracts	458.812.469.000	-
	459.733.258.887	**955.159.887**

In which: Payables to related Parties	30/09/2026 VND	01/01/2026 VND
CTX 2 Co.,Ltd	1.731.740.000	-
Thang Long Fundings.JSC	77.800.000.000	-
Ocean View Nha Trang .JSC	26.324.557.537	-
C.T.L Investment Co.,Ltd	187.041.313.669	-
La Ngau Hydropower .JSC	45.914.857.794	-
Mr. Phan Minh Quan	120.000.000.000	-
Total	**458.812.469.000**	-

5.17 Unearned revenue:

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

5.18 Owners' Equity

a. Details of owners' equity

Details of owners' equity	30/09/2026 VND	01/01/2026 VND
Shareholders' equity	1.004.760.400.000	789.072.760.000

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

Capital transactions with shareholders and appropriation of profits and dividends	30/09/2026 VND	01/01/2026 VND
Shareholders' capital		
Capital Contribution at the beginning of the year	1.004.760.400.000	789.072.760.000
Capital Contribution at the end of the year	1.004.760.400.000	789.072.760.000

c. Equity

	30/09/2026 VND	01/01/2026 VND
Quantity of registered shares	78.907.276	78.907.276
Quantity of issued shares	78.907.276	78.907.276
Number of listed shares	78.907.276	78.907.276

d. Funds

Funds	30/09/2026 VND	01/01/2026 VND
Investment and development fund	-	-
Reserve fund for supplementing charter capital	-	-
Total	-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
At as 30th September 2026

5.17 Owner 's equity (continued)

e. Changes in Owners' equity

Unit: VND

Iterm	Share capital (VND)	Share Premium (VND)	Investment and development fund	Other owner 's fund (VND)	Retained profit (VND)	Total (VND)
Balance at 01/01/2025	**789.072.760.000**	-	-	-	**259.102.444.285**	**1.048.175.204.285**
Capital increases	-	-	-	-	**199.835.608.981**	**199.835.608.981**
Profit for the year	-	-	-	-	199.835.608.981	199.835.608.981
Capital decreases	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-
Balance at 31/12/2025	**789.072.760.000**	-	-	-	**458.938.053.266**	**1.248.010.813.266**
	-	-	-	-	-	-
Balance at 01/01/2026	**789.072.760.000**	-	-	-	**458.938.053.266**	**1.248.010.813.266**
Capital increases	**214.994.640.000**	-	-	-	**7.424.283.443**	**222.418.923.443**
Profit for the year	-	-	-	-	7.424.283.443	7.424.283.443
Increase in share capital from retained earnings	214.994.640.000	-	-	-	-	214.994.640.000
Capital decreases	-	-	-	-	**214.994.640.000**	**214.994.640.000**
Decrease in retained earnings for share issuance	-	-	-	-	214.994.640.000	214.994.640.000
Balance at 30/09/2026	**1.004.067.400.000**	-	-	-	**251.367.696.709**	**1.255.435.096.709**

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

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

6.1 Revenue from sales of goods and provision of services:

	Q3.2026 VND	Q3.2025 VND
Revenue from construction contracts	-	2.800.881.302
House rental revenue	2.444.214.178	5.851.713.434.200
Total	**2.444.214.178**	**5.854.514.315.502**

6.2 Cost of goods sold:

	Q3.2026 VND	Q3.2025 VND
Cost of construction contracts	-	2.546.255.729
Cost of House rental	1.314.778.908	5.561.552.642.961
Total	**1.314.778.908**	**5.564.098.898.690**

6.3 Financial income:

	Q3.2026 VND	Q3.2025 VND
Interest income from deposits	8.762.563.458	6.322.895.284
Total	**8.762.563.458**	**6.322.895.284**

6.4 Financial expenses:

	Q3.2026 VND	Q3.2025 VND
Provision for investment in subsidiaries	43.543.055	(3.159.564.626)
Borrowings interest	849.070.178	86.015.087
	892.613.233	**(3.073.549.539)**

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

6.5 Other Incomes:

	Q3.2026 VND	Q3.2025 VND
Other Income	490.217.458	23.941.550
Total	**490.217.458**	**23.941.550**

6.6 Other expenses:

	Q3.2026 VND	Q3.2025 VND
Other Expenses	935.156.569	34.133.951
Total	**935.156.569**	**34.133.951**

6.7 Selling expenses and General and administration expenses:

	Q3.2026 VND	Q3.2025 VND
Employee expenses	1.264.330.000	1.264.330.000
Amortization and Depreciation expenses	37.824.510	37.824.510
Other general expenses	4.517.896.725	1.893.752.479
Total	**5.820.051.235**	**3.195.906.989**

6.8 Current corporate income tax expenses:

	Q3.2026 VND	Q3.2025 VND
Total net profit before tax	2.734.395.149	296.605.762.245
Increased adjustments	569.848.001	99.930.836.921
Decreased adjustments	-	59.214.900
Taxable coporate income	**3.304.243.150**	**396.595.814.066**
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	**660.848.630**	**79.295.476.852**

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

	Q3.2026 VND	Q3.2025 VND
Salaries of Board of directors	51.000.000	51.000.000
Salaries of the Supervisory Board and the Executive Board	964.398.000	517.074.160
Total	**1.015.398.000**	**568.074.160**

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

7. OTHER INFORMATION

7.1 Subsequent events after the end of the accounting period:

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

7.2 Comparative figures:

Audited financial statements for the fiscal year ended December 31st, 2025, and financial statement data for the for Q3 2025.

Preparer / Chief Accountant	Auth. General Director Deputy General Director
Do Quoc Viet	Hoang Thi Huong Lan
Ha Noi, October 28th, 2026	