Vũ Duy Hậu

Digitally signed by Vũ Duy Hậu
DN: C=VN, S=HÀ NỘI, L=Quận Thanh Xuân, O=CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY LẮP CONSTREXIM SỐ 8, OU=CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY LẮP CONSTREXIM SỐ 8, T=Tổng Giám đốc, CN=Vũ Duy Hậu, OID.0.9.2342.19200300.100.1.1=CCCD:014072000019
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CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/6/2026

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BOARD OF MANAGEMENT' REPORT

The members of the Board of Management of Constrexim No. 8 Investment and Construction Joint Stock Company (hereinafter referred to as "the Company") presents this Report together with the reviewed Interim Financial Statements of the Company for the period from 01/01/2026 to 30/06/2026.

Board of Directors and Board of Management

The members of the Board of Directors and Board of Management who held the Company during the period from 01/01/2026 to 30/06/2026 and to the date of this report, are as follows:

Board of Directors

Mr. Vu Duc Tien	Chairman
Mr. Vu Duy Hau	Member
Mr. Hoang Bien Cuong	Member
Mrs. Vu Tuong Vy	Non-Executive Member
Mrs. Ly Thanh Hang	Independent Member

Board of Management

Mr. Vu Duy Hau	General Director
Mr. Vu Ngoc Triu	Deputy General Director
Mr. Le Van Luc	Deputy General Director
Mr. Nguyen Van Sinh	Deputy General Director

Legal representative

Legal representative of the Company during the period and to the date of this report is Mr. Vu Duc Tien - Chairman of the Board of Directors.

Mr Vu Duy Hau - General Director is authorized to sign this Interim Financial Statement for the period from January 01, 2026 to June 30, 2026 according to Authorization Letter No. 17/2022/UQ-CX8-CTHDQT of the Chairman dated October 5, 2022.

Respective responsibilities of the Board of Management

The Board of Management of the Company is responsible for preparing the Interim Financial Statements which give a true and fair view of the financial position, and of the results of its operations and its cash flows of the Company in the period, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of Interim Financial Statements. In preparing of these Interim Financial Statements, the Board of Management is required to:

- Select suitable accounting policies and then consistently apply them;
- Make judgments and estimates that are reasonable and prudent;
- State whether appropriate accounting standards are respected or any application of material misstatements that needs to be disclosed and justified in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Interim Financial Statements so as to minimize risks and frauds.

BOARD OF MANAGEMENT' REPORT

(continued)

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the Interim Financial Statements comply with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Financial Statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these Interim Financial Statements.

For and on behalf of,
CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

M.S.D.N: 0101850677 - C.T.C.P * CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY LẮP CONSTREXIM SỐ 8 * Q.THANH XUÂN - TP.HÀ NỘI

Vu Duy Hau
General Director
Hanoi, August 10, 2026

No. 1208. 03 -26/BC-TC/VAE

Hanoi, August 12, 2026

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: The Shareholders
The Board of Directors and Board of Management
Constrexim No. 8 Investment and Construction Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of Constrexim No. 8 Investment and Construction Joint Stock Company (hereinafter referred to as "the Company"), *prepared on August 10, 2026, from page 05 to page 27*, including: Interim Statement of Financial Position as at 30/6/2026, Interim Income Statement, Interim Cash Flow Statement for the 6-month period then ended and Notes to the Interim Financial Statements.

Board of Management's responsibility

Board of Management of the Company is responsible for the preparation and fair presentation of the Interim Financial Statements in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Financial Statements and for such internal control as Management determines is necessary to enable the preparation and presentation of Interim Financial Statements that are free from material misstatements whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquires, 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not present truly and fairly, in all material respects, the financial position of the entity as at 30/6/2026, and of its financial performance and its cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations related to the preparation and presentation of Interim Financial Statements.

M.S.D.N: 0101228 C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
KIỂM TOÁN VÀ ĐỊNH GIÁ
VIỆT NAM
Q. CẦU GIẤY - TP. HÀ NỘI

Pham Thanh Ngoc
Deputy General Director
Audit Practising Registration Certificate No. 1011-2023-034-1
For and on behalf of
VIETNAM AUDITING AND EVALUATION CO., LTD

Form B 01a - DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

ASSETS	Codes	Notes	30/6/2026	01/01/2026
A - CURRENT ASSET	**100**		**104,002,974,309**	**81,825,623,098**
I. Cash and cash equivalents	**110**		**30,431,882,839**	**5,600,031,187**
1. Cash	111	V.1.	30,431,882,839	5,600,031,187
II. Short-term financial investments	**120**		-	-
III. Short-term receivables	**130**		**64,418,389,848**	**70,186,505,066**
1. Short-term trade receivables	131	V.2.	24,066,266,484	32,207,854,838
2. Short-term advances to suppliers	132	V.3.	161,000,000	164,098,000
3. Other short-term receivables	135	V.4.	40,191,123,364	37,814,552,228
IV. Inventories	**140**		**8,316,843,397**	**5,345,328,471**
1. Inventories	141	V.5.	8,316,843,397	5,345,328,471
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**835,858,225**	**693,758,374**
1. Value added tax deductibles	162		835,858,225	693,758,374
B - NON-CURRENT ASSETS	**200**		**3,130,154,302**	**3,180,091,651**
I. Long-term receivables	**210**		-	-
II. Fixed assets	**220**		**550,366,939**	**379,953,782**
1. Tangible fixed assets	221	V.6.	550,366,939	379,953,782
- Historical cost	*222*		*3,237,954,318*	*2,999,406,675*
- Accumulated depreciation	*223*		*(2,687,587,379)*	*(2,619,452,893)*
III. Long-term biological assets	**230**		-	-
IV. Investment property	**240**		-	-
V. Long-term assets in progress	**250**		-	-
VI. Long-term financial investments	**260**		-	-
VII. Other non-current assets	**270**		**2,579,787,363**	**2,800,137,869**
1. Long-term deferred expenses	271	V.7.	2,579,787,363	2,800,137,869
TOTAL ASSETS (280 = 100 + 200)	**280**		**107,133,128,611**	**85,005,714,749**

(Notes from page 09 to page 27 are an integral part of these Interim Financial Statements.)

Form B 01a - DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(continued)

Unit: VND

RESOURCES	Codes	Notes	30/6/2026	01/01/2026 (Restated)
C - LIABILITIES	**300**		**78,777,441,479**	**56,544,374,986**
I. Current liabilities	**310**		**76,303,605,044**	**53,903,160,767**
1. Short-term trade payables	311	V.8.	4,921,464,007	6,131,424,244
2. Short-term advances from customers	312	V.9.	30,738,450,605	78,261,566
3. Dividends and profit payables	313	V.10.	562,276,605	507,991,241
4. Short-term taxes and amount payable to the State Budget	314	V.11.	17,868,359	70,577,421
5. Short-term accrued expenses	316	V.12.	154,873,400	324,500,000
6. Other short-term payables	320	V.14.	22,814,239,495	25,215,932,139
7. Short-term loan and obligations under finance lease	321	V.15.	16,951,053,198	21,450,568,647
8. Welfare and bonus fund	323		143,379,375	123,905,509
II. Non-current liabilities	**330**		**2,473,836,435**	**2,641,214,219**
1. Long-term deferred revenue	337	V.13.	1,514,676,435	1,682,054,219
2. Other long-term payables	338	V.14.	959,160,000	959,160,000
D - EQUITY	**400**	**V.16.**	**28,355,687,132**	**28,461,339,763**
1. Owners' contributed chartered capital	411		26,721,570,000	26,721,570,000
- Ordinary shares with voting right	*411a*		*26,721,570,000*	*26,721,570,000*
2. Investment and development fund	418		629,780,658	549,808,303
3. Retained earnings	420		1,004,336,474	1,189,961,460
- Retained earnings accumulated to the prior year end	*420a*		*808,499,539*	*618,730,354*
- Retained earnings of the current period	*420b*		*195,836,935*	*571,231,106*
TOTAL RESOURCES (440=300 + 400)	**440**		**107,133,128,611**	**85,005,714,749**

Approved, August 10, 2026

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Prepared by	Chief Accountant	General Director
Nguyen Quang Huy	**Nguyen Thi Thu Hoai**	**Vu Duy Hau**

(Notes from page 09 to page 27 are an integral part of these Interim Financial Statements.)

Form B 02a - DN

INTERIM INCOME STATEMENT

For the period from 01/01/2026 to 30/6/2026

Unit: VND

ITEMS	Codes	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Gross revenue from goods sold and services rendered	**01**	**VI.1.**	**49,518,237,835**	**31,837,782,584**
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10=01-02)	**10**		**49,518,237,835**	**31,837,782,584**
4. Cost of sales	11	VI.2.	47,749,003,708	30,211,932,566
5. Gross profit from goods sold and services rendered (20=10-11)	**20**		**1,769,234,127**	**1,625,850,018**
6. Gain/Loss from the sale, liquidation of investment properties	**21**		-	-
7. Financial income	22	VI.3.	4,163,925	2,269,625
8. Financial expenses	23		-	-
- In which: Borrowing costs	*24*		-	-
9. Selling expenses	25		-	-
10.General and administration expenses	26	VI.4.	1,528,601,883	1,436,091,358
11. Operating profit {30=20+21+22-(23+25+26)}	**30**		**244,796,169**	**192,028,285**
12. Other income	31		-	-
13. Other expenses	32		-	-
14. Profit from other activities (40 = 31 - 32)	**40**		**-**	**-**
15. Accounting profit before tax (50=30+40)	**50**		**244,796,169**	**(58,798,015,114)**
16. Current corporate income tax expenses	51	VI.6.	48,959,234	38,405,656
17. Deferred corporate income tax expenses	52		-	-
18. Net profit after corporate income tax (60=50-51-52)	**60**		**195,836,935**	**(58,836,420,770)**
19. Basic earnings per share	70	VI.7.	73.29	57.49

Approved, August 10, 2026

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Prepared by	Chief Accountant	General Director
Nguyen Quang Huy	**Nguyen Thi Thu Hoai**	**Vu Duy Hau**

M.S.D.N: 0101850677 - C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY LẮP CONSTREXIM SỐ 8 Q. THANH XUÂN - TP. HÀ NỘI

Form B 03a - DN

INTERIM CASH FLOW STATEMENT

(Under direct method)

For the period from 01/01/2026 to 30/6/2026

Unit: VND

No.	ITEMS	Codes	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025 (Restated)
I.	**Cash flow from operating activities**				
1.	Sales of goods and services and other income	01		92,060,298,256	54,227,435,600
2.	Payment to suppliers of goods and services	02		(60,457,019,581)	(42,221,159,855)
3.	Cash paid to employees	03		(1,268,077,120)	(1,243,822,088)
4.	Borrowing costs paid	04		-	-
5.	Amounts paid for corporate income tax	05		(102,582,692)	(180,612,316)
6.	Other cash inflows from operating activities	06		-	50,552,545
7.	Other cash outflows from operating activities	07		(601,984,870)	(617,674,769)
	Net cash flow from operating activities	***20***		***29,630,633,993***	***10,014,719,117***
II.	**Cash flow from investment activities**				
1.	Acquisition and construction of fixed assets and other non-current assets	21		(86,605,050)	-
2.	Cash outflows for lending, buying debt instruments of other entities	23		(500,000,000)	-
3.	Cash inflows for lending, buying debt instruments of other entities	24		500,000,000	-
4.	Interest earned, dividends and received profits	27		268,494	-
	Net cash flows from investment activities	***30***		***(86,336,556)***	***-***
III.	**Cash flows from financial activities**				
1.	Proceeds from borrowings	33		11,759,688,187	13,423,643,990
2.	Repayment of borrowings	34		(16,259,203,636)	(16,379,610,667)
3.	Dividends and profits paid to owners	36		(212,930,336)	(211,644,315)
	Net cash flow from financial activities	***40***		***(4,712,445,785)***	***(3,167,610,992)***
	Net cash flow in the period (50 = 20+30+40)	**50**		***24,831,851,652***	***6,847,108,125***
	Cash and cash equivalents at the beginning of the period	**60**		**5,600,031,187**	**3,110,875,588**
	Effect of changes in foreign exchange rates	61		-	-
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**V.1**	**30,431,882,839**	**9,957,983,713**

Approved, August 10, 2026

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Prepared by	Chief Accountant	General Director
Nguyen Quang Huy	Nguyen Thi Thu Hoai	Vu Duy Hau

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY LẮP CONSTREXIM SỐ 8

(Notes from page 09 to page 27 are an integral part of these Interim Financial Statements.)

Form B 09a - DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

I. Operational characteristics of enterprise

1. Form of ownership

Constrexim No. 8 Investment and Construction Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company that was converted from a state-owned enterprise pursuant to Decision No. 2261/QD-BXD dated December 8, 2005, issued by the minister of Ministry of Construction. The Company operates under Business Registration Certificate No. 01001850677, initially issued on December 21, 2005, by the Hanoi Department of Planning and Investment. The Company has had 10th amendmended to its Business Registration Certificate.

Under the 10th amended Business Registration Certificate dated December 05, 2023 on changing charter capital, the Company's charter capital is **VND 26,721,570,000** *(Twenty-six billion, seven hundred and twenty-one million, five hundred and seventy thousand Vietnamese dong).*

Share of the Company are listed on the Hanoi Stock Exchange (HNX) under securities code of CX8.

2. Operating industry

The company operates in the field of construction and services.

3. Business lines

- Construction of other civil engineering works. Details: construction and installation of civil, industrial, traffic, irrigation works, infrastructure works, power lines and transformer stations, electromechanical works; Specialized design activities, details: interior and exterior decoration of works;
- Real estate business, land use rights owned by the owner, user or lessee, details: investment in housing business, real estate leasing; Real estate business; Infrastructure business, technical infrastructure of urban areas, industrial parks, export processing zones, high-tech zones, new economic zones, office and housing leasing; business of services of high-rise apartment buildings and offices;
- Real estate consulting, brokerage, auction, land use rights auction, details: Real estate brokerage and consulting services; Architectural activities and related technical consulting, details: Construction consulting, inspection of construction works (excluding construction design services);
- Wholesale of other construction materials and installation equipment, details: Trading in concrete components, trading in construction materials; Other road passenger transport, details: trading in passenger transport;
- Road freight transport, details: freight transport business; Other specialized wholesale not elsewhere classified, details: trading in materials, machinery, equipment, technological lines, goods;
- Other remaining business support services not elsewhere classified, details: import and export of materials, machinery, equipment, technological lines, goods; Management consulting activities: management, exploitation, operation of services of high-rise apartment buildings and offices./.

The Company's Head Office: Constrexim 8 Building, Km 8, Nguyen Trai Street - C7, Thanh Xuan Ward, Hanoi, Vietnam.

4. Normal production and business cycle

Normal operating cycle of the Company will last no more than 12 months.

5. Number of employees

The number of the employees as at 30/6/2026 is 33 people (As at 31/12/2025 is 37 people).

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

6. Disclosure of information comparability in the Interim Financial Statements

The comparative figures are taken from the Financial Statements for the fiscal year ended December 31, 2025 and the Interim Financial Statements for the accounting period from January 01, 2025 to June 30, 2025 of Constrexim No.8 Investment and Construction Joint Stock Company, which have been audited and reviewed by Vietnam Auditing and Evaluation Co., Ltd. Certain figures of the previous reporting period have been restated to ensure comparability with the figures of this period, as presented in Note VIII.3 of the Interim Financial Statement Notes.

II. Accounting period, currency used in accounting

1. Accounting period

The Company's accounting period begins on 01 January and ends on 31 December every year. These Interim Financial Statements are prepared for the period from 01/01/2026 to 30/6/2026.

2. Currency used in accounting

The currency used in accounting is Vietnam dong ("VND") accounted under the principle of historical cost, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and the legal regulations related to the preparation and presentation of Interim Financial Statements.

III. Applied accounting regime and standards

1. Applied accounting regime and standard

The Company applies the Vietnamese Accounting Standards and the Accounting Regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance guiding the accounting regime for enterprises.

2. Statement on the compliance to Accounting Standards and Accounting regime

The Company's Interim Financial Statements are prepared and presented in accordance with current Vietnamese Accounting Standards and Vietnamese Accounting regime for enterprises and relevant legal regulations to the preparation and presentation of the Interim Financial Statements.

3. Application of new accounting guidance

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guidance on the accounting regime for enterprises. This Circular is effective for fiscal years beginning on or after January 1, 2026. Circular 99 replaces the regulations on the accounting regime for enterprises promulgated under Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014. The Board of Management has applied Circular 99 in preparing and presenting the interim financial statements for the period from 01/01/2026 to 30/6/2026.

IV. Applied accounting policies, accounting estimates, and relevant legal regulations

1. Accounting estimates

The preparation of Interim Financial Statements in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of Interim Financial Statements requires the Board of Management to make reasonable estimates calculations and assumptions that affect the reported amounts of liabilities, assets and the presentation of liabilities and contingent assets as at the date of the Interim Financial Statements, as well as the reported amounts of revenue and expenses throughout the operating period. Although accounting estimates are made to the best knowledge of the Board of Management, the actual amounts incurred may differ from the estimates or assumptions made.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

2. Principle for recognizing Cash

Cash and cash equivalents include cash on hand, demand deposits that are highly liquid, readily convertible to cash, and subject to insignificant risk of changes in value.

3. Accounting principle of accounts receivable

Receivables present the amounts recoverable from customers and other debtors and are stated at book value less Provisions for doubtful debts.

Receivables are classified as ruled below:

- Trade accounts receivable, which comprise receivables of commercial nature incurred from purchasing-selling transactions between the Company and buyers who are independent from the Company.

- Other receivables comprise non-commercial receivables unrelative to purchasing-selling transactions.

Provisions for doubtful debts are made for receivables that are past due or for receivables where the debtor is unlikely to settle due to liquidation, bankruptcy, or similar financial difficulties.

4. Principle for recognizing inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories includes direct materials, direct labor and those general production costs (if any) incurred in bringing the inventories to their present location and condition.

The value of inventories is determined under the specific identification system and accounted for by the perpetual method.

Net realizable value is determined as the estimated selling price of inventories during the normal business period minus the estimated costs to complete and necessary estimated costs to sell.

Provision for inventory obsolescence is recognized when inventories are damaged, obsolete, of inferior quality, or when the carrying amount of inventories exceeds their net realizable value as at the date of the Interim Financial Statements.

5. Principle for tangible fixed asset recognition and depreciation

Tangible fixed assets are presented at historical cost, accumulated depreciation, and carrying amount.

The historical cost of tangible fixed assets acquired through purchase comprises the purchase price together with all directly attributable costs necessary to bring the asset to the location and condition required for it to be capable of operating in the manner intended by the Company.

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

Type of fixed assets	*Useful life (years)*
Building and structures	25
Machinery, equipment	06 - 08
Means of transportation	03 - 07

Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds from disposal and the carrying amount of the assets, and are recognized in the Interim Income Statement.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

6. Accounting principles for Business cooperation contract

A business cooperation contract (BCC) means a cooperation contract between two or more venturers in order to carry out specific business activities, but it does not require establishment of a new legal entity. Those activities may be jointly controlled by the capital contributors under the joint venture agreement or controlled by one of several participating parties.

Investment under Business Cooperation Contract No. 21/HDHTKD dated March 31, 2008 and its amendments and supplements signed between the Company and An Dat Joint Stock Company for the production and distribution of steel-reinforced PVC plastic doors using European technology, on which the names of both enterprises are printed on each product.

7. Principle for recognizing deferred expenses

Deferred expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods. Deferred expenses include fixed asset operating leases costs, and other deferred expenses.

Fixed asset operating lease costs are office rental costs recorded based on prepaid amounts in many accounting periods and asset lease contracts, allocated to expenses using the straight-line method over a period of 25 years.

Other deferred expenses include costs of purchasing the right to use 02 C7 Thanh Xuan kiosks and other costs that are considered to be likely to bring future economic benefits to the Company. These expenditures have been capitalized as prepayments and are allocated to the income statement using the straight-line method in accordance with the prevailing accounting regulations.

8. Accounting principles for trade payables

Trade payables represent obligations arising from the purchase of goods, services, or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

9. Accounting principles for Dividend, shared profit payable

Dividends and profits represent the amount payable to shareholders. Dividends are recognized when the company cannot refuse its obligation to pay shareholders as required by law.

10. Accounting principles for borrowings

Borrowings are stated at historical cost, which comprises the proceeds received net of directly attributable transaction costs.

Loans are recorded in terms of lender, maturity, and original currency.

11. Principle for recognizing accrued expense

Accrued expenses represent amounts payable for goods or services already received by the Company but not yet settled due to insufficient documentation, and are recognized as production and operating costs in the accounting period in which they arise.

12. Principle for recognizing deferred revenue

Deferred revenue includes revenue received in advance is advance rent relating to results of operations for multiple accounting periods. The Company recognizes the deferred revenue in proportion to its obligations that the Company will have to perform in the future. When the revenue recognition conditions are satisfied, deferred revenue will be recognized in the interim income statement for the period corresponding to the portion that meets the revenue recognition conditions.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

13. Principle for recognizing owner's equity

Contributed capital is recognized based on the actual amounts contributed by shareholders.

Ordinary shares

Ordinary shares with voting rights are recorded at par value. Shares issued to increase charter capital are recognized at the actual proceeds received corresponding to the par value of successfully issued shares.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to statutory reserves in accordance with the Company's Charter and applicable laws, and upon approval by the General Meeting of Shareholders.

Dividends declared and paid from undistributed profits are determined based on the approval of shareholders at the Annual General Meeting.

14. Principle and method of recognizing revenue, other income

Revenue of the Company includes revenue from construction activities, revenue from providing house rental services, electricity and water bills, and revenue from interest on bank deposits.

Revenue from services rendered

Revenue from a service rendered is recognized when the outcome of such transaction is determined reliably. In case such transaction of services rendered is related to many periods, the revenue is recognized in the period corresponding to the completed work item as at the cut-off date of the Financial Position for such period. Revenue from service provision is determined when it satisfies all the four (4) conditions below:

- Turnover is determined with relative certainty. In case the contract specifies that buyers have the right to return services that were bought under specific terms, the revenue is only recognized when these specific terms no longer exist and the buyers have no right to return services rendered;
- It is possible to obtain economic benefits from the service provision transaction;
- The work volume completed on the cut-off date of the Financial Statements can be determined; and
- The costs incurred from the transaction and the costs of its completion can be determined.

Revenue from operating leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rental income received in advance for multiple periods is allocated to revenue in accordance with the lease term.

Revenue from construction contract

When the outcome of a contract can be estimated reliably and accepted by the customers, revenue and cost are recognised reference to the stage of completion of the contract activity accepted by the customers in the period.

Increases and decreases in construction volume, compensation and other revenues are only recorded as revenue when agreed with customers.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of contract costs incurred for which recovery is relatively certain.

Financial income

Interest income from deposits is recognized on an accrual basis, determined based on the balances of deposit accounts and the applicable interest rates.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

15. Accounting principles for cost of goods sold

Cost of construction is recorded based on the actual costs incurred for each construction and is recognized consistently with the related revenue in the same period.

Cost of services rendered comprises the services rendered during the period, and is recognized consistently with the related revenue in the same period.

16. Accounting principles for general and administrative expenses

General and administrative expenses

General and administrative expenses represent costs incurred in connection with the Company's overall management activities, not directly related to sales or production, and are recognized as expenses in the period incurred on an accrual basis.

17. Tax liabilities

Value added tax (VAT)

The Company declares and calculates VAT under the guidelines of current value added tax law.

Corporate income tax

Corporate income tax presents the total amount of current tax payable.

Current corporate income tax payable includes corporate income tax expenses determined in accordance with the Corporate Income Tax Law. Current corporate income tax expense is calculated based on taxable income for the period. Taxable income differs from profit before tax presented in the Statement of Profit or Loss because taxable income excludes items of income or expenses that are taxable or deductible in other periods (including any carried-forward tax losses, if applicable) and also excludes items that are non-taxable or non-deductible.

The Company applies corporate income tax rate at 20% on taxable profit.

The determination of taxable income and tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and its ultimate determination depends on the results of tax authorities' examination.

Other taxes

Other taxes are declared and paid to local tax authorities in accordance with the prevailing tax law in Vietnam.

19. Basic earnings per share

Basic earnings per share is calculated by dividing the net profit attributable to shareholders who own ordinary share of the Company (after deducting the bonus and welfare fund and reward fund for the Executive Management) by the weighted average number of ordinary shares outstanding during the period.

20. Related parties

Parties are considered to be related parties of the Company if one party has the ability to, directly of indirectly, control the other party or exercise significant influence over te other party in making financial and operating decisions, or when the Company and other party are under common control or under common control or under common significant influence. Related parties can be enterprises or individual, including close member of their families.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

21. Segment Reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment) that is subject to risks and returns that are different from those of other business segments. The Board of Management believes that the Company's principal activity is construction, and that it operates mainly in one geographical segment in Vietnam. Accordingly, the Company does not present segment reporting by business sector or geographical area in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting.

V. Additional information of items presented in Interim Statement of Financial Position

1. Cash

	30/6/2026 VND	01/01/2026 VND
Cash		
Cash on hand	81,271,053	89,560,773
Cash in bank	30,350,611,786	5,510,470,414
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Center No. 1 Branch	*28,811,692,769*	*4,023,899,202*
Other banks	*1,538,919,017*	*1,486,571,212*
Total	**30,431,882,839**	**5,600,031,187**

2. Trade receivables

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	**Provision amount**	**Carrying amount**	**Provision amount**
Short-term				
Global Real Estate Investment JSC	4,470,017,896	-	763,718,310	-
Saigon University	3,288,775,000	-	8,428,240,237	-
DKCC Construction Investment JSC	2,162,994,187	-	-	-
Thanh Phat Manufacturing and Trading Co., Ltd.	207,710,000	-	6,125,375,000	-
Others	13,936,769,401	-	16,890,521,291	-
Total	**24,066,266,484**	**-**	**32,207,854,838**	**-**

3. Advances to suppliers

	30/6/2026 VND	01/01/2026 VND
Short-term		
Chau Long International Co., Ltd.	150,000,000	-
Phu Thanh Energy Co., Ltd.	-	114,098,000
An Phuoc JSC	-	50,000,000
Others	11,000,000	-
Total	**161,000,000**	**164,098,000**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

4. Other receivables

	30/6/2026 VND		01/01/2026 VND	
	Amount	Provision	Amount	Provision
a) Short-term				
Other receivables	40,175,857,164	-	37,803,842,228	-
Unit of Infrastructure and Mechanical Construction (1)	*5,700,329,719*	-	*8,470,564,215*	-
Unit of Construction No. 5 (1)	*4,840,166,153*	-	*4,247,456,136*	-
C7 Thanh Xuan Building Management Board (1)	*7,876,871,953*	-	*7,725,217,433*	-
Unit of Construction No. 4 - Branch 8.2 (1)	*4,218,162,954*	-	*4,218,162,954*	-
Nguyen Duy Long Project (1)	*2,218,331,382*	-	*2,218,331,382*	-
Unit of General Construction No. 3 (1)	*3,137,753,393*	-	*3,137,753,393*	-
Unit of Construction and installation No. 9 (1)	*3,594,811,233*	-	*470,700,047*	-
Others (1)	*7,589,430,377*	-	*6,315,656,668*	-
An Dat JSC (2)	*1,000,000,000*	-	*1,000,000,000*	-
Advance	15,266,200	-	10,710,000	-
Total	**40,191,123,364**	**-**	**37,814,552,228**	**-**

(1) Receivables of units and teams are the amount the Company pays for purchasing supplies and raw materials on behalf of the teams and enterprises. After the project is completed and the documents of the enterprises and teams are transferred, the Company will offset other receivables with other payables of the teams and enterprises.

(2) Investment under Business Cooperation Contract No. 21/HDHTKD dated March 31, 2008 and Contract Appendix No. 01-2021/PLHDHTKD dated April 1, 2021 between the Company and An Dat Joint Stock Company. Accordingly, the two companies will cooperate to produce and consume reinforced steel core PVC plastic doors using European technology, each product is printed with the names of the two enterprises. The contract is implemented from April 1, 2021 to March 31, 2022 and adjusts the profit to 0% per year from July 1, 2019 to March 31, 2022. Appendix to Contract No. 01/2022/PLHDHTKD dated April 1, 2022 extends the cooperation period and 0% fixed profit from April 1, 2022 to March 31, 2023. Appendix to Contract No. 01/2023/PLHDHTKD dated April 1, 2023 extends the cooperation period and 0% fixed profit from April 1, 2023 to March 31, 2024. Appendix to Contract No. 01/2024/PLHDHTKD dated April 1, 2024 extends the cooperation period and 0% fixed profit from April 1, 2024 to March 31, 2025. Appendix to Contract No. 01/2025/PLHDHTKD dated April 1, 2025 extends the cooperation period and 0% fixed profit from April 1, 2025 to March 31, 2026. Appendix to Contract No. 01/2026/PLHDHTKD dated April 1, 2026 extends the cooperation period and 0% fixed profit from April 1, 2026 to March 31, 2027.

b) Other receivables as related parties: *Details are presented in Note VIII.2*

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

5. Inventories

	30/6/2026 VND		01/01/2026 VND	
	Historical cost	**Provision**	**Historical cost**	**Provision**
Work in progress (*)	8,316,843,397	-	5,345,328,471	-
Total	**8,316,843,397**	**-**	**5,345,328,471**	**-**

(*) Construction in progress includes work-in-progress costs of the following projects: construction of technical infrastructure for the resettlement area in Tan Phu Ward, Hoang Mai District, serving site clearance for Thu Do Youth Park; construction of Chan Son Lower Secondary School; construction of circular sewer lines and drainage ditches for Sub-area 3.25 ha, Southwest Urban Area, Viet Tri City; site leveling and construction of circular sewer lines for rainwater drainage in Sub-area 2.5 ha, Southwest Urban Area, Viet Tri City; Renovation and Upgrading of Sidewalks along Urban Roads in Hoang Mai District (Phase 2)....

6. Increases, decreases of tangible fixed assets

Unit: VND

Items	Building and Structures	Machinery, equipment	Means of transportation	Total
Historical cost				
Balance as at 01/01/2026	**1,418,827,242**	**466,853,545**	**1,113,725,888**	**2,999,406,675**
Purchase in the period	-	238,547,643	-	**238,547,643**
Balance as at 30/06/2026	**1,418,827,242**	**705,401,188**	**1,113,725,888**	**3,237,954,318**
Accumulated depreciation				
Balance as at 01/01/2026	**1,038,873,460**	**466,853,545**	**1,113,725,888**	**2,619,452,893**
Depreciation in the period	28,376,545	39,757,941	-	**68,134,486**
Balance as at 30/06/2026	**1,067,250,005**	**506,611,486**	**1,113,725,888**	**2,687,587,379**
Carrying amount				
As at 01/01/2026	**379,953,782**	**-**	**-**	**379,953,782**
As at 30/06/2026	**351,577,237**	**198,789,702**	**-**	**550,366,939**

- Historical cost of fixed assets which has been fully depreciated but still in use as at 30/6/2026: VND 1,580,579,433 (As at 31/12/2025: VND 1,580,579,433).

Details of tangible fixed assets with original cost equal to or greater than 10% of the total value of tangible fixed assets:

Name of fixed asset	Historical cost VND
Existing tangible fixed assets	
Toyota Fortuner automobile	989,916,364
Office in Ho Chi Minh City	873,034,060
Apartment No. 1501, Building C7, Thanh Xuan	545,793,182
Total	**2,408,743,606**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

7. Deferred expenses

	30/6/2026 VND	01/01/2026 VND
Long-term		
Deferred expenses for operating leases	2,247,556,587	2,420,445,555
Expenses for acquiring the right to use 02 kiosks C7 Thanh Xuan	332,230,776	379,692,314
Total	**2,579,787,363**	**2,800,137,869**

8. Trade payables

	30/6/2026 VND		01/01/2026 VND	
	Amount	**Amount able to be paid off**	**Amount**	**Amount able to be paid off**
Short-term				
AMADO Vietnam Construction Materials JSC	1,897,794,360	1,897,794,360	-	-
Thanh Cong Manufacturing, Trading and Transport Co., Ltd	1,025,599,800	1,025,599,800	-	-
Hoan Thanh Land Construction Investment and Trading JSC	896,754,000	896,754,000	-	-
Thanh Phat Import-Export JSC	211,167,411	211,167,411	4,308,023,000	4,308,023,000
PSD Vietnam JSC	-	-	1,044,117,000	1,044,117,000
Others	890,148,436	890,148,436	779,284,244	779,284,244
Total	**4,921,464,007**	**4,921,464,007**	**6,131,424,244**	**6,131,424,244**

9. Advances from customers

	30/6/2026 VND	01/01/2026 VND
Short-term		
Yen Son Investment Development Co., Ltd	23,597,049,984	-
Xuan Phuong Ward Investment and Infrastructure Project Management Board	3,340,500,000	-
Hung Yen Power Company - Branch of Northern Power Corporation	2,928,000,000	-
Others	872,900,621	78,261,566
Total	**30,738,450,605**	**78,261,566**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

10. Dividends and profit payables

	30/6/2026 VND	01/01/2026 VND
Short-term		
Dividends payables	562,276,605	507,991,241
Total	**562,276,605**	**507,991,241**

11. Taxes and amount payable to the State Budget

Unit: VND

	01/01/2026	Amount payable in the period	Amount paid in the period	30/6/2026
Payables				
Corporate income tax	67,920,625	48,959,234	102,582,692	14,297,167
Personal income tax	2,656,796	29,343,001	28,428,605	3,571,192
Total	**70,577,421**	**78,302,235**	**131,011,297**	**17,868,359**

12. Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term		
Accrued 13th month salary	-	174,500,000
Accrued audit fee	-	90,000,000
Accrued remuneration of the Board of Management and the Board of Supervisors	60,000,000	60,000,000
Other accrued expenses	94,873,400	-
Total	**154,873,400**	**324,500,000**

13. Deferred revenue

	30/6/2026 VND	01/01/2026 VND
Long-term		
Revenue received in advance for office rent	1,514,676,435	1,682,054,219
Total	**1,514,676,435**	**1,682,054,219**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

14. Other payables

	30/6/2026 VND	01/01/2026 VND (Restated)
a) Short-term	***22,814,239,495***	***25,215,932,139***
Trade union fee	185,681,725	223,964,709
Other payables	22,628,557,770	24,991,967,430
Infrastructure Construction and Mechanical Construction Enterprise (*)	*9,419,079,147*	*9,046,740,932*
Unit of General Construction No. 9 (*)	*4,132,824,513*	*7,234,727,784*
Unit of Construction No. 5 (*)	*6,251,383,120*	*5,994,917,391*
Others (*)	*2,825,270,990*	*2,715,581,323*
b) Long-term	***959,160,000***	***959,160,000***
Long-term collaterals, deposits received	959,160,000	959,160,000
Total	**23,773,399,495**	**26,175,092,139**

(*) Other payables to enterprises and teams represent costs and input taxes of construction items transferred to the Company by the teams and factories and some other payable costs. After the items are completed, the Company will offset other receivables and other payables of the teams and factories.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

15. Loans and obligations under finance lease

	30/6/2026 VND		In the period VND		01/01/2026 VND	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
a) Short-term						
Bank loan	***10,096,773,198***	***10,096,773,198***	***11,759,688,187***	***16,259,203,636***	***14,596,288,647***	***14,596,288,647***
Joint Stock Commercial Bank for Investment and Development of Vietnam (*)	10,096,773,198	10,096,773,198	11,759,688,187	16,259,203,636	14,596,288,647	14,596,288,647
Loan for individuals (**)	***6,854,280,000***	***6,854,280,000***	-	-	***6,854,280,000***	***6,854,280,000***
Nguyen Thi Thu Hoai	3,081,780,000	3,081,780,000	-	-	3,081,780,000	3,081,780,000
Vu Duc Tien	3,726,000,000	3,726,000,000	-	-	3,726,000,000	3,726,000,000
Nguyen Thi Hue	46,500,000	46,500,000	-	-	46,500,000	46,500,000
Total	**16,951,053,198**	**16,951,053,198**	**11,759,688,187**	**16,259,203,636**	**21,450,568,647**	**21,450,568,647**

(*) Credit limit contract No. 01/2025/459/HDTD dated June 30, 2025, credit limit of VND 80,000,000,000, of which short-term loan balance and payment guarantee balance do not exceed VND 15,000,000,000, the above limit includes all short-term loan balance and payment guarantee balance of the Company transferred from Credit limit contract No. 01/2024/459/HDTD dated June 27, 2024. The credit term is within 12 months, the interest rate is determined in each specific Credit Contract according to the Bank's interest rate regime in each period.

(**) Short-term loan for individuals according to contracts and extension appendices have a term of 01 - 03 months, interest rate of 0%/year, collateral is all revenue, fixed and current assets of the Company, loan purpose is to serve construction works.

b) Loans with related parties: *Details are presented in Note VIII.2*

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

16. Owner's equity

a) Movement in owner's equity

Unit: VND

Items	Owner's contributed capital	Investment and development fund	Retained earnings	Total
Balance as at 01/01/2025	**26,721,570,000**	**476,493,293**	**990,681,782**	**28,188,745,075**
Profit of the previous year	-	-	571,231,106	**571,231,106**
Appropriation to funds	-	73,315,010	(104,735,728)	**(31,420,718)**
Dividend distribution	-	-	(267,215,700)	**(267,215,700)**
Balance as at 31/12/2025	**26,721,570,000**	**549,808,303**	**1,189,961,460**	**28,461,339,763**
Profit for the period	-	-	195,836,935	**195,836,935**
Appropriation to funds(*)	-	79,972,355	(114,246,221)	**(34,273,866)**
Dividend distribution (*)	-	-	(267,215,700)	**(267,215,700)**
Balance as at 30/6/2026	**26,721,570,000**	**629,780,658**	**1,004,336,474**	**28,355,687,132**

(*) Profit distribution in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No. 13/NQ-2026/CX8-DHDCD dated May 27, 2026 of Constrexim No. 8 Investment and Construction Joint Stock Company.

b) Details of owner's equity

	30/6/2026 VND	01/01/2026 VND
Shareholders' equity	26,721,570,000	26,721,570,000
Total	**26,721,570,000**	**26,721,570,000**

c) Capital transactions with owners, dividend distribution and shared profit

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Owner's contributed capital	**26,721,570,000**	**26,721,570,000**
Contribution at the beginning of the period	26,721,570,000	26,721,570,000
Increase in the period	-	-
Decrease in the period	-	-
Contribution at the period	26,721,570,000	26,721,570,000
Paid dividend, shared profit	**267,215,700**	**267,215,700**

d) Shares

	30/6/2026 Shares	01/01/2026 Shares
Number of shares registered for issue	2,672,157	2,672,157
Number of shares issued to the public	2,672,157	2,672,157
- Ordinary shares	*2,672,157*	*2,672,157*
- Preferred stock	-	-
Number of outstanding shares in circulation	2,672,157	2,672,157
- Ordinary shares	*2,672,157*	*2,672,157*
- Preferred stock	-	-
- An ordinary share has par value of VND 10,000	-	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

e) Dividends

Dividends declared after the end of the financial period:

Dividends declared on ordinary shares: None

Dividends declared on preference shares: None

Unrecognized cumulative preference share dividends: None

VI. Additional information for items presented in Interim Income Statement

1. Gross revenue from goods sold and services rendered

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Revenue		
Revenue from construction	47,535,647,672	30,104,461,269
Revenue from services rendered	1,982,590,163	1,733,321,315
Total	**49,518,237,835**	**31,837,782,584**

2. Cost of sales

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of construction	46,714,374,127	29,452,718,427
Cost of services rendered	1,034,629,581	759,214,139
Total	**47,749,003,708**	**30,211,932,566**

3. Financial income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest from bank deposits	4,163,925	2,269,625
Total	**4,163,925**	**2,269,625**

4. General and administration expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Staff expenses	1,265,434,073	1,244,897,464
Depreciation and amortization	68,134,486	35,275,272
Taxes, fees and charges	4,927,780	6,685,223
External services expenses	187,605,544	142,004,126
Other expenses in cash	2,500,000	7,229,273
Total	**1,528,601,883**	**1,436,091,358**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

5. Production cost by nature

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Raw materials	32,549,336,900	20,216,296,906
Labour	5,694,143,365	2,716,445,464
Depreciation and amortization	68,134,486	28,376,544
Out-sourced services	6,852,303,831	4,699,647,111
Other moneytary expenses	4,113,687,009	3,865,106,686
Total	**49,277,605,591**	**31,525,872,711**

6. Current corporate income tax expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Accounting profit before corporate income tax	244,796,169	192,028,285
Non-deductible expenses for tax purpose	-	-
Corporate income tax assessible income	244,796,169	192,028,285
Current corporate income tax rate	20%	20%
Corporate income tax expense calculated on current taxable	48,959,234	38,405,656
Current corporate income tax expenses are exempted or reduced	-	-
Total current corporate income tax expense	48,959,234	38,405,656

7. Basic earnings per share

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Accounting profit after corporate income tax	195,836,935	153,622,629
Adjustments to increase or decrease accounting profits to determine profits or losses allocated to shareholders owning ordinary shares:		
Increase	-	-
Decrease	-	-
Profit or loss allocated to shareholders owning ordinary shares (*)	195,836,935	153,622,629
Average number of ordinary shares outstanding during the period	2,672,157	2,672,157
Basic earnings per share	73.29	57.49

(*) For the period from January 01, 2026 to June 30, 2026, the profit for distribution to ordinary shareholders has not been reduced by the appropriation to the bonus and welfare fund.

The Company has no potential ordinary shares that could have a dilutive effect during the financial period and up to the reporting date. Accordingly, diluted earnings per share are equal to basic earnings per share.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

VII. Additional information for items presented in the Interim Cash Flow Statement

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
1. Actual receipt of borrowing amounts in the period		
Proceeds from borrowings under normal agreement	11,759,688,187	13,423,643,990
2. Principal amount paid in the period		
Payment of borrowing principal under normal agreement	16,259,203,636	16,379,610,667

VIII. Other information

1. Subsequent events after reporting period

Board of Management confirms that, according to Board of Management, in all material respects, there are no unusual events arising after the reporting date of accounting book which affects the financial position and operation of the Company that needed to be adjusted or presented on the Interim Financial Statements for the period from 01/01/2026 to 30/06/2026.

2. Transactions and balances with related parties

Related parties of the Corporation include: key members, individuals who are related to key members and other related parties.

List of related parties

Related parties	Relationship
Vietnam Investment Construction and Trading Joint Stock Corporation	Shareholder
Vu Duc Tien	Shareholder - Chairman
Vu Duy Hau	Shareholder - General Director - Member of the Board of Directors
Hoang Bien Cuong	Member of the Board of Directors
Vu Tuong Vy	Member of the Board of Directors - Non-Executive
Ly Thanh Hang	Independent member of the Board of Directors
Vu Ngoc Triu	Deputy General Director
Le Van Luc	Deputy General Director
Nguyen Van Sinh	Deputy General Director
Nguyen Thi Thom	Chief Supervisor
Truong Thi Luong	Member of Board of Supervisor
Hoang Van The	Member of Board of Supervisor
Nguyen Thi Thu Hoai	Shareholder - Chief Accountant
Nguyen Thi Hue	Shareholder
Dinh Long	Shareholder

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

a) During the period, the Company has entered into its significant transactions with related parties:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Advances		
Vu Duy Hau	-	50,000,000
Dinh Long	-	6,536,730
Advances payment		
Dinh Long	-	1,200,000
Vu Duy Hau	-	50,000,000
Borrowings		
Vu Duc Tien	-	960,000,000
Nguyen Thi Thu Hoai	-	597,780,000
Payment of borrowings		
Nguyen Thi Thu Hoai	-	200,000,000
Vu Duc Tien	-	220,000,000

b) Balances with related parties

	30/6/2026 VND	01/01/2026 VND
Borrowings		
Nguyen Thi Thu Hoai	3,081,780,000	3,081,780,000
Vu Duc Tien	3,726,000,000	3,726,000,000
Nguyen Thi Hue	46,500,000	46,500,000

c) Income of key management members

Name	Position	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
1. Income of Board of Management		***192,909,141***	***185,911,448***
Mr. Vu Duy Hau	General Director - Member of the Board of Directors	192,909,141	185,911,448
Mr. Vu Ngoc Triu (*)	Deputy General Director	-	-
Mr. Nguyen Van Sinh (*)	Deputy General Director	-	-
Mr. Le Van Luc (*)	Deputy General Director	-	-

(*) Mr. Vu Ngoc Triu, Mr. Nguyen Van Sinh and Mr. Le Van Luc receive income according to each internal contract, so the Company does not present.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Financial Statements)

2. Income of Chief Accountant and other management members		***371,406,031***	***356,858,247***
Mr. Vu Duc Tien	Chairman of the Board of Directors	161,600,000	155,380,000
Mr. Hoang Bien Cuong	Member of the Board of Directors	38,900,000	37,150,000
Ms. Nguyen Thi Thu Hoai	Chief Accountant	170,906,031	164,328,247

3. Comparative information

Comparative figures are taken from Financial Statements for the fiscal year ended 31/12/2025 and Interim Financial Statements for the period from 01/01/2025 to 30/6/2025, which were audited and reviewed by Vietnam Auditing and Evaluation Co., Ltd. (VAE). As presented in Note III.3, from January 01, 2026, the Company has applied Circular No. 99. Accordingly, certain prior-period figures have been restated to ensure comparability with the current period's figures, specifically as follows:

	Codes	Reported amount VND	Restatement amount VND	Amount after restatement VND
Statement of Financial Position as at 31/12/2025				
Dividend, shared profit payable	313	-	507,991,241	507,991,241
Other short-term payables	320	507,991,241	(507,991,241)	-
Interim Cash Flow Statement for the period form 01/01/2025 to 30/6/2025				
Sales of goods and services and other income	01	54,225,165,975	2,269,625	54,227,435,600
Interest earned, dividends and received profits	27	2,269,625	(2,269,625)	-

Approved, August 10, 2026

CONSTREXIM NO. 8 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

Prepared by	Chief Accountant	General Director
Nguyen Quang Huy	Nguyen Thi Thu Hoai	Vu Duy Hau