
No.:1408/2026/BCTC-CTP

-----o0o-----

Hanoi, August 14, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

**To: State Securities Commission of Vietnam
Hanoi Stock Exchange**

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidance on information disclosure on the securities market, CTP Group Corporation hereby discloses its reviewed semi-annual financial statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: CTP Group Corporation
 - Stock code: CTP
 - Head office: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam.
 - Telephone: 0838533333 Email: info.ctpcompany@gmail.com
 - Website: ctpgroupvietnam.com

2. Information disclosed:

- Reviewed semi-annual financial statements for 2026:

☒ Separate financial statements (the listed organization has no subsidiary and the superior accounting unit has affiliated units);

☐ Consolidated financial statements (the listed organization has subsidiaries);

☐ Aggregated financial statements (the listed organization has accounting units directly under it that maintain separate accounting systems).

- Cases requiring an explanation:

- + The audit firm issues an opinion other than an unqualified opinion on the financial statements (for the reviewed semi-annual financial statements for 2026):

☐ Yes

☒ No

Explanatory document where 'Yes' is selected:

☐ Yes

☐ No



- + Profit after tax for the reporting period differs by 5% or more before and after audit, changes from a loss to a profit or vice versa (for the reviewed semi-annual financial statements for 2026):

☐ Yes

☒ No

Explanatory document where 'Yes' is selected:

☐ Yes

☐ No

- + Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared with the corresponding period of the previous year:

☒ Yes

☐ No

Explanatory document where 'Yes' is selected:

☒ Yes

☐ No

- + Profit after tax for the reporting period is a loss, changes from a profit in the corresponding period of the previous year to a loss in the current period, or vice versa:

☐ Yes

☒ No

Explanatory document where 'Yes' is selected:

☐ Yes

☐ No

This information was disclosed on the Company's website on August 14, 2026 at: <https://ctpgroupvietnam.com/quan-he-co-dong/>

We hereby certify that the information disclosed above is true and accurate and assume full legal responsibility for the contents of such disclosure.



Attachments:

- Reviewed semi-annual financial statements for 2026;
- Explanatory document..

**CÔNG TY
CỔ PHẦN
TẬP
ĐOÀN
CTP
GROUP**

Digitally signed by CÔNG
TY CỔ PHẦN TẬP ĐOÀN
CTP GROUP
DN: C=VN, S=Hà Nội, O=
CÔNG TY CỔ PHẦN TẬP
ĐOÀN CTP GROUP, CN=
CÔNG TY CỔ PHẦN TẬP
ĐOÀN CTP GROUP,
OID.0.9.2342.19200300.1
00.1.1=MST:3200474316
Reason: I am the author of
this document
Location:
Date: 2026.08.14 17:24:00
+07'00'
Foxit PDF Reader Version:
2023.2.0

CTP GROUP CORPORATION

LEGAL REPRESENTATIVE



NGUYEN VIET THINH

CTP GROUP JOINT STOCK COMPANY
INTERIM FINANCIAL STATEMENTS

The six-month interim period of the financial year ended 31 December 2026

has been reviewed by

NHAN TAM VIET AUDITING COMPANY LIMITED - HANOI BRANCH

TABLE OF CONTENTS

Contents	Page
Report of the Board of General Directors	2-4
Review Report	5-6
Reviewed Interim Financial Statements	7-32
<i>Interim Statement of Financial Position as at 30 June 2026</i>	<i>7-10</i>
<i>Interim Statement of Income for the first 6 months of the financial year ending 31 December 2026</i>	<i>11</i>
<i>Interim Statement of Cash Flows for the first 6 months of the financial year ending 31 December 2026</i>	<i>12-13</i>
<i>Notes to the Interim Financial Statements for the first 6 months of the financial year ending 31 December 2026</i>	<i>14-32</i>

REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of Management of the Company presents its report together with the reviewed Interim Financial Statements for the six-month period of the financial year ended 31 December 2026.

Overview of the Company

CTP Group Joint Stock Company was established under Enterprise Registration Certificate No. 3200474316, first registered on 25 October 2010. During its operation, the Company has been granted 20 amendments to its Enterprise Registration Certificate. The 20th Enterprise Registration Certificate was issued by the Hanoi Department of Finance on 14 July 2026.

Charter capital according to the 20th Enterprise Registration Certificate: VND 120,999,920,000
Paid-in charter capital as at 30 June 2026: VND 120,999,920,000

Head office:

Address : 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam.
Telephone : 0838533333
Email : info.ctpcompany@gmail.com
Website : ctpgroupvietnam.com
Tax code : 3 2 0 0 4 7 4 3 1 6

Interim Financial Position and Interim Business Performance

The Company's interim financial position as at 30 June 2026, interim business results and interim cash flows for the six-month period of the financial year ended 31 December 2026 are presented in the accompanying Interim Financial Statements (from page 07 to page 32).

Significant Events Occurring During and After the End of the Financial Year

The Board of Management of the Company confirms that no events have occurred after 30 June 2026 up to the date of this report that require adjustment to the figures or disclosure in the Interim Financial Statements.

Board of Directors and Executive Management

The Board of Directors and Executive Management of the Company during the period and up to the date of this report comprise:

Board of Directors

Full name	Position	Date of appointment/dismissal
Mr. Tran Cong Thanh	Chairman	
Mr. Dao Duc Dien	Member	Appointed on 30 June 2026
Mr. Le Trong Tuan	Member	Appointed on 30 June 2026
Mr. Duong Van Tinh	Member	Dismissed on 30 June 2026
Mr. Nguyen The Quyet	Member	Appointed on 31 January 2026
Mr. Nguyen Viet Thinh	Member	Appointed on 31 January 2026 and dismissed on 30 June 2026
Mr. Tran Van Tuan	Member	Appointed on 31 January 2026
Mr. Dao Van Minh	Member	Dismissed on 31 January 2026
Ms. Nguyen Thi Minh Loan	Member	Dismissed on 31 January 2026
Mr. Nguyen Hai Quan	Member	Dismissed on 31 January 2026

CTP GROUP JOINT STOCK COMPANY
REPORT OF THE BOARD OF GENERAL DIRECTORS (continued)

Supervisory Board

<u>Full name</u>	<u>Position</u>
Mr. Tran Manh Linh	Head of the Committee
Ms. Ho Thi Bao Ngoc	Member
Ms. Nguyen Thuy Trang	Member

Board of General Directors

<u>Full name</u>	<u>Position</u>	
Mr. Nguyen Viet Thinh	General Director	Appointed on 2 July 2026
Mr. Duong Van Tinh	General Director	Dismissed on 2 July 2026

Chief Accountant

<u>Full name</u>	<u>Position</u>
Ms. Phung Thi Dao	Chief Accountant

Auditors

Nhan Tam Viet Auditing Company Limited – Hanoi Branch has reviewed the Interim Financial Statements for the first 6 months of the financial year ending 31 December 2026.

Statement of the Responsibilities of the Board of General Directors for the Interim Financial Statements

The Board of Management of the Company is responsible for the preparation of the Interim Financial Statements that present fairly and reasonably the Company's interim financial position, interim business results and interim cash flows for the period. In preparing the Interim Financial Statements, the Board of Management of the Company undertakes to comply with the following requirements:

- Establishing and maintaining internal controls that the Board of General Directors of the Company determines to be necessary to ensure that the preparation and presentation of the Interim Financial Statements are free from material misstatements, whether due to fraud or error;
- Selecting appropriate accounting policies and applying such policies consistently;
- Making reasonable and prudent judgments and estimates;
- Clearly stating whether the applicable accounting standards have been complied with, and whether there are any material departures requiring disclosure and explanation in the Interim Financial Statements;
- Preparing and presenting the Interim Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal regulations applicable to the preparation and presentation of the Interim Financial Statements;
- Preparing the Interim Financial Statements on the basis of the going concern assumption, except in cases where it is considered inappropriate to assume that the Company will continue its operations.

The Board of Management of the Company ensures that the accounting records are maintained to reflect the Company's interim financial position fairly and reasonably at any time and ensures that the Interim Financial Statements comply with the prevailing regulations of the State. The Board of Management is also responsible for safeguarding the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

CTP GROUP JOINT STOCK COMPANY
REPORT OF THE BOARD OF GENERAL DIRECTORS (continued)

The Board of Management of the Company undertakes that the Interim Financial Statements present fairly and reasonably the Company's interim financial position as at 30 June 2026, interim business results and interim cash flows for the six-month period of the financial year ended 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises, and relevant legal regulations governing the preparation and presentation of the Interim Financial Statements.

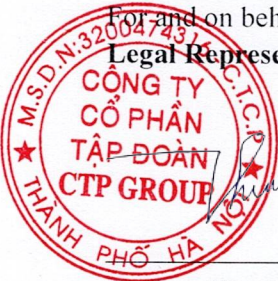
Other commitments

The Board of Management undertakes that the Company complies with the Law on Securities No. 54/2019/QH14 dated 26 November 2019, the amended Law on Securities No. 56/2024/QH15 dated 29 November 2024, and the relevant circulars and decrees guiding their implementation, as well as regulations on information disclosure on the securities market.

Hanoi, 12 August 2026

For and on behalf of the Board of Management

Legal Representative



Nguyen Viet Thinh

No : 2307.01.01/2026/BCTC-NTVHN

REVIEW REPORT

On the Interim Financial Statements

The first 6 months of the financial year ending 31 December 2026

To : **Shareholders, Board of Directors, Board of Management**
CTP Group Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of CTP Group Joint Stock Company, prepared on 12 August 2026 from page 07 to page 32, including the Interim Statement of Financial Position as at 30 June 2026, the Interim Statement of Income, the Interim Cash Flow Statement for the six-month period of the financial year ended 31 December 2026, and the Notes to the Interim Financial Statements.

Responsibilities of the Board of General Directors

The Board of Management of CTP Group Joint Stock Company is responsible for the preparation and fair presentation of the Interim Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime, and relevant legal regulations governing the preparation and presentation of interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and fair presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditors

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

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and, therefore, 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 of the Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not present fairly and reasonably, in all material respects, the Company's interim financial position as at 30 June 2026, its interim business results and interim cash flows for the six-month period of the financial year ended 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime, and relevant legal regulations governing the preparation and presentation of interim financial statements.

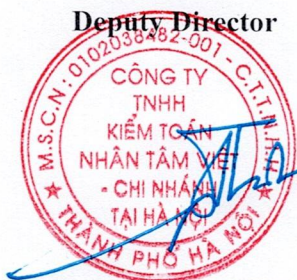
Other Matter

The Interim Financial Statements for the six-month period of the financial year ended 31 December 2025 and the 2025 Annual Financial Statements of CTP Group Joint Stock Company were reviewed and audited by another audit firm with an unmodified audit opinion.

Hanoi, 12 August 2026

NHAN TAM VIET AUDITING COMPANY LIMITED – HANOI BRANCH

Deputy Director



Pham Van Tuan

Certificate of Registration No: 4497-2023-124-1

CTP GROUP JOINT STOCK COMPANY

8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

INTERIM BALANCE SHEET

As at 30 June 2026

Unit: VND

INDICATORS	Code	Explan ation	Ending balance	Beginning balance
A - SHORT-TERM ASSETS	100		60,036,494,580	14,898,553,227
I. Cash and cash equivalents	110	V.1	3,485,087,487	3,838,279,745
1. Cash	111		3,485,087,487	3,838,279,745
2. Cash equivalents	112		-	-
II. Short-term financial investment	120		-	-
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held to maturity investment	123		-	-
4. Short-term provision for investments held to maturity	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
III Short-term receivables	130		47,369,634,638	8,430,146,530
1. Short-term trade receivables	131	V.3	38,918,423,515	-
2. Short-term vendor advance	132	V.4	8,538,711,123	8,517,646,530
3. Short-term internal receivables	133		-	-
4. Receivable according to construction contract progress plan	134		-	-
5. Other short-term receivables	135		-	-
6. Provision for doubtful short-term receivables	136	V.5	(87,500,000)	(87,500,000)
7. Assets missing pending resolution	137		-	-
IV. Inventory	140		9,176,671,344	2,630,126,952
1. Inventory	141	V.6	9,176,671,344	2,630,126,952
2. Provision for inventory write-down	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term livestock for one-time product harvesting	151		-	-
2. Short-term seasonal crops or crops for one-time product harvesting	152		-	-
3. Provision for impairment of short-term biological assets	153		-	-
VI. Other short-term assets	160		5,101,111	-
1. Short-term prepaid expenses	161		-	-
2. Deductible value added tax	162		5,101,111	-
3. Taxes and other amounts receivable from the State	163		-	-
4. Government bond repurchase transaction	164		-	-
5. Other short-term assets	165		-	-

CTP GROUP JOINT STOCK COMPANY

8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam

For the six-month period of the financial year ending 31 December 2026

Interim Statement of Financial Position (continued)

INDICATORS	Code	ation	Ending balance	Beginning balance
B - LONG-TERM ASSETS	200		181,400,000,000	139,000,000,000
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
2. Long-term prepayment to seller	212		-	-
3. Working capital in affiliated units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for doubtful long-term receivables	216		-	-
II. Fixed assets	220		-	-
1. Tangible fixed assets	221		-	-
- Original price	222		-	-
- Accumulated depreciation	223		-	-
2. Financial lease fixed assets	224		-	-
- Original price	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227		-	-
- Original price	228		-	-
- Accumulated depreciation	229		-	-
III Long-term biological assets	230		-	-
1. Livestock for periodic product harvesting	231		-	-
a) Livestock for periodic product harvesting not yet reaching maturity	232		-	-
b) Livestock for periodic product harvesting reaching maturity	233		-	-
- Original Cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock for one-time product harvesting	236		-	-
3. Long-term seasonal crops or crops for one-time product harvesting	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Investment real estate	240		-	-
- Original price	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term unfinished assets	250		-	-
1. Long-term unfinished production and business costs	251		-	-
2. Cost of unfinished basic construction	252		-	-
VI. Long-term financial investment	260	V.2	181,400,000,000	139,000,000,000
1. Investment in subsidiaries	261		-	-
2. Investment in joint ventures and associates	262		75,000,000,000	75,000,000,000
3. Investing in other entities	263		106,400,000,000	64,000,000,000
4. Provision for impairment of long-term investments in other entities	264		-	-
5. Held to maturity investment	265		-	-
6. Provision for long-term investments held to maturity	266		-	-
VI Other long-term assets	270		-	-
1. Long-term prepaid expenses	271		-	-
2. Deferred income tax assets	272		-	-
3. Long-term replacement equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSET	280		241,436,494,580	153,898,553,227

CTP GROUP JOINT STOCK COMPANY

8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam

For the six-month period of the financial year ending 31 December 2026

Interim Statement of Financial Position (continued)

INDICATORS	Code	Explan ation	Ending balance	Beginning balance
C - LIABILITIES PAYABLE	300		92,708,148,541	5,310,214,086
I. Short-term debt	310		92,708,148,541	5,310,214,086
1. Short-term trade payables	311	V.7	23,519,108,954	103,700,000
2. Short-term advance payment buyer	312		-	-
3. Dividends and profit payable	313		-	-
4. Taxes and other payments to the State	314	V.8	660,164,234	769,548,511
5. Payable to workers	315		48,089,969	-
6. Short-term payable expenses	316		-	-
7. Short-term internal payables	317		-	-
8. Payable according to construction contract progress schedule	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.9	12,153,222	8,333,398
11. Short-term loans and finance leases	321	V.10	64,039,999,985	-
12. Provision for short-term payables	322		-	-
13. Bonus and welfare fund	323		4,428,632,177	4,428,632,177
14. Price stabilization fund	324		-	-
15. Government bond repurchase transaction	325		-	-
II. Long-term debt	330		-	-
1. Long-term trade payables	331		-	-
2. Long term prepayment buyer	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term payable expenses	334		-	-
5. Internal payable on working capital	335		-	-
6. Long-term internal payables	336		-	-
7. Long-term unrealized revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term loans and financial leases	339		-	-
10. Convertible bonds	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax payable	342		-	-
13. Long-term payables provision	343		-	-
14. Science and Technology Development Fund	344		-	-

CTP GROUP JOINT STOCK COMPANY

8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam

For the six-month period of the financial year ending 31 December 2026

Interim Statement of Financial Position (continued)

INDICATORS	Code	Explan ation	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		148,728,346,039	148,588,339,141
1. Owner's equity	411	V.11	120,999,920,000	120,999,920,000
- Common shares with voting rights	411a		120,999,920,000	120,999,920,000
- Preferred stock	411b		-	-
2. Capital surplus	412		-	-
3. Bond conversion option	413		-	-
4. Other owners' equity	414		-	-
5. Treasury shares	415		-	-
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Development investment fund	418		4,428,632,177	4,428,632,177
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420		23,299,793,862	23,159,786,964
- Undistributed profit after tax accumulated to the end of previous period	420a		23,159,786,964	23,088,514,314
- Undistributed profit this period	420b		140,006,898	71,272,650
TOTAL CAPITAL	440		241,436,494,580	153,898,553,227

Phung Thi Dao

Phung Thi Dao
Prepared by

Phung Thi Dao

Phung Thi Dao
Chief Accountant



Prepared on 12 August 2026

Nguyen Viet Thinh
Legal Representative

CTP GROUP JOINT STOCK COMPANY

8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

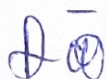
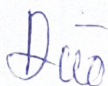
INTERIM INCOME STATEMENT

For the six-month period of the financial year ending 31 December 2026

Unit: VND

INDICATORS	Code	Explanat tion	Cumulative from the beginning of the year to the end of this period	
			This year	Last year
1. Sales and service revenue	01	VI.1	68,523,942,983	25,709,177,900
2. Revenue deductions	02		-	-
3. Net revenue from sales and services	10		68,523,942,983	25,709,177,900
4. Cost of goods sold	11	VI.2	68,116,681,795	25,429,161,959
5. Gross profit from sales and service provision	20		407,261,188	280,015,941
6. Gain/loss from disposal and liquidation of investment properties	21		-	-
7. Financial revenue	22	VI.3	27,727	495,954,136
8. Financial costs	23		-	-
Including: borrowing costs	24		-	-
9. Cost of sales	25		-	-
10. Business management costs	26	VI.4	229,364,793	361,919,309
11. Share of profit or loss in joint ventures and associates	27		-	-
11. Net operating profit	30		177,924,122	414,050,768
12. Other income	31		-	-
13. Other costs	32	V.5	2,332,400	-
14. Other profits	40		(2,332,400)	-
15. Total accounting profit before tax	50		175,591,722	414,050,768
16. Current corporate income tax expense	51	V.6	35,584,824	82,810,154
17. Deferred corporate income tax expense	52		-	-
18. Profit after corporate income tax	60		140,006,898	331,240,614
19. Basic earnings per share	70	V.7	12	27
20. Diluted earnings per share	71	V.7	12	27

Prepared on 12 August 2026


Phung Thi Dao
Prepared by

Phung Thi Dao
Chief Accountant

 Nguyen Viet Thinh
Legal Representative

CTP GROUP JOINT STOCK COMPANY

8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

INTERIM CASH FLOW STATEMENT

(According to the indirect method)

For the six-month period of the financial year ending 31 December 2026

Unit: VND

INDICATORS	Code	Explanations	Cumulative from the beginning of the year to the end of this period	
			This year	Last year
I. Cash Flows from Operating Activities				
1. Profit before tax	01		175,591,722	414,050,768
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		-	-
- Provisions	03		-	-
- Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies	04		-	-
- Gains/losses from investing activities	05		(27,727)	(495,954,136)
- Borrowing costs	06		-	-
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	08		175,563,995	(81,903,368)
- Increase/decrease in receivables	09		(38,944,589,219)	7,448,178,000
- Increase/decrease in inventories	10		(6,546,544,392)	13,165,876,621
- Increase/decrease in payables	11		23,465,608,414	1,334,766,605
- Increase/decrease in prepaid expenses	12		-	2,619,696
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15		(143,258,768)	-
- Other cash receipts from operating activities	16		-	-
- Other cash payments for operating activities	17		-	-
Net cash flows from operating activities	20		(21,993,219,970)	21,869,537,554
II. Cash Flows from Investing Activities				
1. Cash paid for purchases and construction of fixed assets and other long-term assets	21		-	-
2. Cash received from disposal of fixed assets and other long-term assets	22		-	-
3. Cash paid for loans and purchases of debt instruments of other entities	23		-	13,800,000,000
4. Cash received from loan collections and sale of debt instruments of other entities	24		-	-
5. Cash paid for investments in other entities	25		(42,400,000,000)	(42,000,000,000)
6. Cash received from capital withdrawals from other entities	26		-	-
7. Interest received, dividends and profits received	27		27,727	467,450,027
Net cash flows from investing activities	30		(42,399,972,273)	(27,732,549,973)

CTP GROUP JOINT STOCK COMPANY

8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi, Vietnam

For the six-month period of the financial year ending 31 December 2026

Interim Statement of Cash Flows (continued)

INDICATORS	Code	Explanation	This year	Last year
III. Cash flows from financing activities				
1. Cash received from issuance of shares and capital contributions from owners	31		-	-
2. Cash paid to return capital to owners or to purchase issued shares	32		-	-
3. Cash received from borrowings	33		64,039,999,985	-
4. Repayment of principal on borrowings	34		-	-
5. Repayment of principal on finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
<i>Net cash flows from financing activities</i>	40		<u>64,039,999,985</u>	<u>-</u>
Net cash flow during the period	50		(353,192,258)	(5,863,012,419)
Cash and cash equivalents at the beginning of the period	60	V.1	3,838,279,745	7,278,245,943
Effect of exchange rate changes on foreign currency cash balances	61		-	-
Cash and cash equivalents at the end of the period	70	V.1	<u>3,485,087,487</u>	<u>1,415,233,524</u>

Đào

Phung Thi Dao
Prepared by

Đào

Phung Thi Dao
Chief Accountant

Prepared on 12 August 2026

Nguyen Viet Thinh
Legal Representative

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the six-month period of the fiscal year ended December 31, 2026

I. COMPANY OPERATIONS

1. Ownership Structure : Joint Stock Company

2. General Information about the Company

CTP Group Joint Stock Company was established under Enterprise Registration Certificate No. 3200474316, first registered on October 25, 2010. During its operation, the Company has been granted 20 amendments to its Enterprise Registration Certificate. The 20th Enterprise Registration Certificate was issued by the Hanoi Department of Finance on July 14, 2026.

Charter capital according to the 20th Enterprise Registration Certificate: VND 120,999,920,000
Paid-in charter capital as at June 30, 2026: VND 120,999,920,000

Head office:

Address : 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam.

Telephone : 0838533333

Email : info.ctpcompany@gmail.com

Website : ctpgroupvietnam.com

Tax code : 3 2 0 0 4 7 4 3 1 6

3. Business Sector : Trading

4. Principal Business Activities : Trading in plastic resins and agricultural products such as coffee and pepper...

5. Corporate Structure

Joint Ventures and Associates

Company Name	Head Office Address	Principal Business Activities	Capital Contribution Ratio	Voting Rights Ratio
Hien Luong Tourism Investment and Development Company Limited	Lien Phuong Sub-quarter, Da Bac Commune, Phu Tho Province, Vietnam	Ecotourism and entertainment area business	25%	25%

6. Normal Production and Business Cycle: Within 12 months

7. Characteristics of the Company's Operations During the Financial Period Affecting the Interim Financial Statements: None.

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

8. Statement on the Comparability of Information in the Interim Financial Statements:

As presented in Note III.1, from January 1, 2026, the Company has applied Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance guiding the accounting regime for enterprises, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance. The Provisions of this new Accounting Regime for Enterprises do not have a material impact on the Company's figures, and the Company has restated the comparative figures in the Statement of Financial Position as at January 1, 2026. Therefore, the corresponding figures for the prior year are comparable with those of the current year.

9. Employees

At the end of the accounting period, the Company had 04 employees (the number of employees as at January 1, 2026 was 02)

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal Year

The Company's fiscal year begins on January 1 and ends on December 31 each year.

2. Accounting Currency

The accounting currency is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

1. Applicable Accounting Regime

The Company applies the Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises, issued by the Ministry of Finance on October 27, 2025.

2. Statement of Compliance with Accounting Standards and Accounting Regime

The Board of General Directors ensures that the requirements of the accounting standards, the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, as well as the circulars guiding the implementation of accounting standards issued by the Ministry of Finance, have been complied with in the preparation of the Financial Statements.

3. Accounting Form Applied

The Company uses the General Journal accounting form on a computerized system.

IV. ACCOUNTING POLICIES APPLIED

1. Basis for Preparation of the Financial Statements

The Financial Statements are prepared on the accrual basis of accounting, except for information relating to cash flows).

2. Cash and Cash Equivalents

Cash comprises cash on hand, demand deposits at banks, and monetary gold held for the purpose of storing value, excluding gold classified as inventories and used as raw materials for production or goods for sale.

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

3. Financial Investments

Investments in Joint Ventures and Associates

Associate Company

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is demonstrated by the power to participate in making decisions on the financial and operating policies of the investee but not to control those policies.

Investments in associates are initially recognized at cost, including the purchase price or capital contribution plus directly attributable costs related to the investment. In cases where the investment is made by non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the date of the transaction.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment itself. Dividends and profits from periods after the acquisition of the investment are recognized as income. Dividends received in the form of shares are only monitored in terms of the increase in the number of shares and are not recognized at the value of the shares received/are recognized at par value.

Provision for impairment of investments in joint ventures and associates is made when the joint venture or associate incurs losses, at an amount equal to the difference between the actual contributed capital of the parties in the joint venture or associate and its actual equity multiplied by the Company's capital contribution ratio to the total actual contributed capital of the parties in the joint venture or associate. If the joint venture or associate is required to prepare consolidated financial statements, the basis for determining the impairment Provision is the consolidated financial statements.

Increases or decreases in the Provision for impairment of investments in joint ventures and associates required to be made at the end of the fiscal year are recognized in finance expenses.

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus directly attributable costs related to the investment. Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment itself. Dividends and profits from periods after the acquisition of the investment are recognized as income. Dividends received in the form of shares are only monitored in terms of the increase in the number of shares and are not recognized at the value of the shares received/are recognized at par value (except for state-owned enterprises, which shall comply with current applicable regulations).

Provision for impairment of investments in equity instruments of other entities is made as follows:

- Provision for impairment of investments in equity instruments of other entities is made as follows.
- For investments for which the fair value cannot be determined at the reporting date, the Provision is made based on the loss incurred by the investee, at an amount equal to the difference between the actual contributed capital of the parties in the other entity and its actual

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

equity multiplied by the Company's capital contribution ratio to the total actual contributed capital of the parties in the other entity.

The increase or decrease in the Provision for impairment of investments in equity instruments of other entities required to be made at the end of the fiscal year is recognized in finance expenses.

4. Receivables

Receivables are presented at their carrying amount less the Provision for doubtful debts.

The classification of receivables as trade receivables, intercompany receivables, and other receivables is made based on the following principles:

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Company and buyers that are independent entities from the Company; including receivables arising from export sales entrusted to other entities.
- Other receivables represent non-commercial receivables that are not related to purchase and sale transactions.

Provision for doubtful debts is made for each doubtful receivable based on the overdue period of the receivable or the estimated amount of potential loss, specifically as follows:

- For overdue receivables:
 - 30% of the value for receivables overdue from 6 months to less than 1 year.
 - 50% of the value for receivables overdue from 1 year to less than 2 years.
 - 70% of the value for receivables overdue from 2 years to less than 3 years.
 - 100% of the value for receivables overdue for 3 years or more.
- For receivables that are not yet overdue but are unlikely to be recoverable, the Provision is made based on the estimated amount of loss.

5. Principles for Recognition of Inventories

The cost of inventories is determined as follows:

- Raw materials and merchandise: comprise purchase costs and other directly attributable costs incurred to bring the inventories to their present location and condition.
- Work in progress costs: comprise only the cost of major raw materials (or other appropriate cost elements).

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories is determined using the weighted average method and accounted for under the perpetual inventory method.

Provision for diminution in value of inventories is made at the end of the year when the net realizable value of inventories declines below their cost.

6. Payables and Accrued Expenses

Payables and accrued expenses are recognized at the amounts payable in the future for goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses, intercompany payables and other payables is made based on the following principles:

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

- Trade payables represent commercial payables arising from transactions involving the purchase of goods, services and assets from suppliers that are independent entities from the Company, including payables arising from imports through entrusted importers.
 - Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient accounting records and documents, as well as amounts payable to employees for annual leave pay and production and business expenses that are required to be accrued.
- Other payables represent non-commercial payables that are not related to transactions involving the purchase, sale, or Provision of goods and services.

7. Principles for Recognition of Borrowings and Finance Lease Liabilities

The Company maintains detailed records of the repayment terms of borrowings and finance lease liabilities. Amounts with repayment terms of more than 12 months from the date of the financial statements are presented as long-term borrowings and finance lease liabilities. Amounts due for repayment within the following 12 months from the date of the financial statements are presented as short-term borrowings and finance lease liabilities for repayment planning purposes.

For finance lease liabilities, the total lease liability recognized on the credit side of Account 341 represents the total amount payable, calculated as the present value of the minimum lease payments or the fair value of the leased asset.

Borrowings and liabilities denominated in foreign currencies are translated into the accounting currency using the actual transaction exchange rate at the date of recognition;

- Upon repayment of foreign currency borrowings, the debit balance of Account 341 is translated using the actual book exchange rate specifically determined for each borrowing;
- When preparing the financial statements, the balances of foreign currency borrowings and finance lease liabilities shall be retranslated using the actual transaction exchange rate at the date of the financial statements.
- Exchange rate differences arising from the settlement and year-end revaluation of foreign currency borrowings and finance lease liabilities are recognized in financial income or financial expenses.

8. Owners' Equity

Owners' Contributed Capital

Owners' contributed capital is recognized based on the actual amount of capital contributed by the shareholders.

9. Profit Distribution

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

10. Revenue and Income Recognition

Revenue from Sales of Goods and Products

Revenue from sales of goods and products is recognized when all of the following conditions are satisfied:

- The enterprise has transferred to the buyer the significant risks and rewards associated with ownership of the products or goods.

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

- The enterprise no longer retains the right to manage the goods as the owner or control the goods.
- Revenue can be measured reliably. Where a contract provides the buyer with the right to return the purchased products or goods under specified conditions, revenue is recognized only when such conditions no longer exist and the buyer no longer has the right to return the products or goods, except where the customer has the right to return the goods in exchange for other goods or services).
- The enterprise has received or will receive the economic benefits arising from the sales transaction.
- The costs related to the sales transaction can be reliably determined.

Interest Income

Interest income is recognized on an accrual basis, based on the balances of deposit accounts and the actual interest rates applicable to each period.

11. Accounting Principles for Cost of Goods Sold.

Cost of goods sold for the period is recognized in accordance with the revenue generated during the period and in compliance with the prudence principle.

Direct material costs consumed in excess of normal levels, labor costs, and fixed production overheads that are not allocated to the cost of products recognized as inventory are immediately recognized as cost of goods sold (after deducting any compensation received, if any), even when the products or goods have not yet been determined as sold.

Provision for diminution in value of inventories is recognized in cost of goods sold based on the quantity of inventories and the difference between their net realizable value and cost, where the net realizable value is lower than cost. When determining the quantity of inventories subject to impairment Provision, the Company excludes inventories covered by signed sales contracts (for which the net realizable value is not lower than their carrying amount) that have not yet been delivered to customers, provided there is reliable evidence that the customers will not withdraw from performing the contracts.

12. Borrowing Costs

Borrowing costs comprise interest expense and other costs directly attributable to borrowings.

Borrowing costs are recognized as expenses as incurred. Where borrowing costs are directly attributable to the investment in, construction or production of qualifying assets that require a substantial period of time (more than 12 months) to be ready for their intended use or sale, such borrowing costs are capitalized. For specific borrowings used to finance the construction of fixed assets or investment properties, borrowing costs are capitalized even when the construction period is less than 12 months. Income earned from the temporary investment of specific borrowings is deducted from the cost of the related assets.

For general borrowings that are used for the purpose of investing in, constructing or producing qualifying assets, the amount of borrowing costs eligible for capitalization is determined by applying a capitalization rate to the weighted-average accumulated expenditure incurred for the construction or production of such assets. The capitalization rate is calculated based on the weighted-average interest rate applicable to the outstanding borrowings during the period, excluding specific borrowings obtained for the purpose of financing the construction or production of a particular asset.

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

13. Accounting Principles for Administrative Expenses

Administrative expenses represent the general administrative costs of the Company, including salaries and wages of management personnel (salaries, wages, allowances, etc.); social insurance, health insurance, trade union funds and unemployment insurance contributions for management personnel; office supplies, labor tools and depreciation of fixed assets used for administrative purposes; land rental, business license tax; Provision for doubtful receivables; outsourced services (electricity, water, telephone, fax, property and fire insurance, etc.); and other cash expenses (entertainment, customer conferences, etc.).

14. Principles and Methods for Recognition of Current Corporate Income Tax Expense

Current Corporate Income Tax Expense

Current corporate income tax expense is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax losses carried forward.

The Company is subject to corporate income tax at the tax rate of 20%.

15. Financial Instruments

i. Financial Assets

Classification of Financial Assets

The Company classifies financial assets into the following categories: financial assets at fair value through profit or loss, held-to-maturity investments, loans and receivables, and available-for-sale financial assets. The classification of financial assets depends on the nature and purpose of the financial assets and is determined at initial recognition.

Financial Assets at Fair Value through Profit or Loss

A financial asset is classified as a financial asset at fair value through profit or loss if it is held for trading or is designated as a financial asset at fair value through profit or loss upon initial recognition.

Financial assets are classified as securities held for trading if:

- They are acquired or incurred principally for the purpose of selling them in the near term;
- The Company intends to hold them for the purpose of earning short-term gains;
- Derivative financial instruments (except for derivative financial instruments designated as financial guarantee contracts or effective hedging instruments).

Held-to-Maturity Investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has the positive intention and ability to hold to maturity.

Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Available-for-Sale Financial Assets

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

Available-for-sale financial assets are non-derivative financial assets that are designated as available for sale or are not classified as financial assets at fair value through profit or loss, held-to-maturity investments, or loans and receivables.

Initial Carrying Amount of Financial Assets

Financial assets are recognized on the acquisition date and derecognized on the disposal date. Upon initial recognition, financial assets are measured at their purchase price/issuance cost plus other costs directly attributable to the acquisition or issuance of such financial assets.

ii. Financial Liabilities

The Company classifies financial liabilities into the following categories: financial liabilities at fair value through profit or loss and financial liabilities measured at amortized cost. The classification of financial liabilities depends on the nature and purpose of the financial liabilities and is determined at initial recognition.

Financial Liabilities at Fair Value through Profit or Loss

A financial liability is classified as a financial liability at fair value through profit or loss if it is held for trading or is designated as a financial liability at fair value through profit or loss upon initial recognition.

Financial liabilities are classified as securities held for trading if:

- They are issued or incurred principally for the purpose of repurchasing them in the near term;
- The Company intends to hold them for the purpose of earning short-term gains;
- Derivative financial instruments (except for derivative financial instruments designated as financial guarantee contracts or effective hedging instruments).

Financial Liabilities Measured at Amortized Cost

Financial liabilities measured at amortized cost are determined as the initial carrying amount of the financial liability less principal repayments, plus or minus the cumulative amortization calculated using the effective interest method of the difference between the initial carrying amount and the maturity amount, less any reduction for impairment or uncollectible amounts, whether directly or through the use of an allowance account.

The effective interest method is a method of calculating the amortized cost of a financial liability or a group of financial liabilities and allocating the related interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts over the expected life of the financial instrument, or a shorter period where appropriate, to the net carrying amount of the financial liability.

Initial Carrying Amount of Financial Liabilities

Upon initial recognition, financial liabilities are measured at the issue price plus costs directly attributable to the issuance of such financial liabilities.

iii. Equity Instruments

An equity instrument is a contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

16. Segment Reporting

A business segment is a separately identifiable component that engages in the production or Provision of products or services and has risks and economic benefits that are different from those of other business segments.

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

A geographical segment is a separately identifiable component that engages in the production or Provision of products or services within a particular economic environment and has risks and economic benefits that are different from those of business segments operating in other economic environments.

17. Related Parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other in making decisions regarding financial and operating policies. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the substance of the relationship is emphasized over its legal form.

Transactions with related parties during the period are disclosed in Note VII.1 to the financial statements

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION**1. Cash and Cash Equivalents**

	Ending Balance	Beginning Balance
Cash on hand	3,476,289,131	3,529,340,104
Demand deposits at banks (*)	8,798,356	308,939,641
Total	3,485,087,487	3,838,279,745

(*) Details of demand deposits at banks:

	Ending Balance	Beginning Balance
Vietnam Joint Stock Commercial Bank for Industry and Trade	5,049,030	8,711,536
Joint Stock Commercial Bank for Investment and Development of Vietnam	2,151,234	-
Military Commercial Joint Stock Bank	1,598,092	300,228,105
Total	8,798,356	308,939,641

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

2. Long-term Financial Investments

	Ending Balance		Beginning Balance	
	Original Cost	Provision	Original Cost	Fair Value
<i>Investments in Joint Ventures and Associates</i>				
Hien Luong Tourism Investment and Development Company Limited (1)	75,000,000,000	-	75,000,000,000	75,000,000,000
<i>Investments in Other Entities</i>				
Phu Khanh Real Estate Investment and Development Joint Stock Company (2)	75,000,000,000	-	75,000,000,000	75,000,000,000
CTP Holding Investment Joint Stock Company (3)	106,400,000,000	-	64,000,000,000	64,000,000,000
MDHOMES Joint Stock Company (4)	42,000,000,000	-	42,000,000,000	42,000,000,000
EAKAR VINA Agricultural Products Import-Export Joint Stock Company (5)	22,000,000,000	-	22,000,000,000	22,000,000,000
Rong Bazzan Company Limited (6)	29,900,000,000	-	-	-
Total	181,400,000,000	-	139,000,000,000	139,000,000,000

(1) The investment in Hien Luong Tourism Investment and Development Company Limited is valued at VND 75,000,000,000, representing a 25% voting interest.

(2) The investment in Phu Khanh Real Estate Investment and Development Joint Stock Company is valued at VND 42,000,000,000, representing a 14% voting interest. As of the time this report was released, the Company has divested all its capital in Phu Khanh Real Estate Investment and Development Joint Stock Company.

(3) The investment in CTP Holding Investment Joint Stock Company is valued at VND 22,000,000,000, representing an 18.33% voting interest. As of the time this report was released, the Company has divested all its capital in CTP Holding Investment Joint Stock Company.

(4) The investment in MDHOMES Joint Stock Company is valued at VND 29,900,000,000, representing a 10% voting interest.

(5) The investment in EAKAR VINA Agricultural Products Import-Export Joint Stock Company is valued at VND 4,500,000,000, representing a 15% voting interest.

(6) The investment in Rong Bazzan Company Limited is valued at VND 8,000,000,000, representing a 10% voting interest.

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)**3. Short-term Trade Receivables**

	Ending Balance	Beginning Balance
<i>Receivables from Related Parties</i>	657,959,385	-
Hien Luong Tourism Investment and Development Company Limited	657,959,385	-
<i>Receivables from Other Customers</i>	38,260,464,130	-
Phuoc Hue Agricultural Products Import-Export Company Limited	20,774,857,430	-
Song Dung Agricultural Products Import-Export Company Limited	10,362,486,700	-
Thanh Tai Agricultural Products Production and Trading Company Limited	7,123,120,000	-
Total	38,918,423,515	-

4. Short-term Prepayments to Suppliers

	Ending Balance	Beginning Balance
<i>Prepayments to Other Suppliers</i>	8,538,711,123	8,517,646,530
Tin Phat Construction Investment and Trading Services Joint Stock Company	8,430,146,530	8,430,146,530
Other suppliers	108,564,593	87,500,000
Total	8,538,711,123	8,517,646,530

5. Provision for Doubtful Debts

	Ending Balance		Beginning Balance	
	Original Cost	Provision	Value	Provision
T9 Joint Stock Company	87,500,000	(87,500,000)	87,500,000	(87,500,000)
Total	87,500,000	(87,500,000)	87,500,000	(87,500,000)

6. Inventories

	Ending Balance		Beginning Balance	
	Value	Provision	Value	Provision
Work in Progress	2,081,827,465	-	2,630,126,952	-
Merchandise	7,094,843,879	-	-	-
Total	9,176,671,344	-	2,630,126,952	-

7. Short-term Trade Payables

	Ending Balance	Beginning Balance
<i>Payables to Related Parties</i>	23,415,408,954	-
SCA Buon Ma Thuot Joint Stock Company (formerly Dai Phat Vina Joint Stock Company)	23,415,408,954	-
<i>Payables to Other Suppliers</i>	103,700,000	103,700,000
Other suppliers	103,700,000	103,700,000
Total	23,519,108,954	103,700,000

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)**8. Taxes and Other Amounts Payable to the State Budget**

	Opening balance payable	Amount payable during the period	Amount paid during the period	Closing balance payable
VAT on domestic sales	625,489,743	47,345,763	(48,256,096)	624,579,410
Corporate income tax	143,258,768	35,584,824	(143,258,768)	35,584,824
Personal income tax	800,000	-	(800,000)	-
Total	769,548,511	82,930,587	(192,314,864)	660,164,234

The Company's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts presented in the interim financial statements may be subject to change upon a decision by the tax authorities.

Value Added Tax

Amount payable at the end of the period.

Corporate Income Tax

The Company is subject to corporate income tax at a rate of 20%.

Other Taxes

The Company declares and pays taxes in accordance with applicable regulations.

9. Other Short-term Payables

	Ending Balance	Beginning Balance
<i>Payables to Other Entities and Individuals</i>	<i>12,153,222</i>	<i>8,333,398</i>
Social Security	12,153,222	7,298,494
Health Insurance	-	716,472
Unemployment Insurance	-	318,432
Total	12,153,222	8,333,398

10. Short-term Borrowings and Finance Lease Liabilities

	Ending Balance		Beginning Balance	
	Value	Amount due for repayment	Value	Amount due for repayment
Short-term borrowings from individuals	64,039,999,985	64,039,999,985	-	-
<i>Mrs Pham Thuy Hang</i>	<i>41,139,999,985</i>	<i>41,139,999,985</i>	-	-
<i>Mr Nguyen Ba Thang</i>	<i>22,900,000,000</i>	<i>22,900,000,000</i>	-	-
Total	64,039,999,985	64,039,999,985	-	-

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
 INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)**11. Owners' Equity*****a, Statement of Changes in Owners' Equity***

	Owners' Contributed Capital	Development Investment Fund	Undistributed After-tax Profit	Total
Opening balance of the previous year	120,999,920,000	4,428,632,177	23,088,514,314	148,517,066,491
Profit for the previous year	-	-	71,272,650	71,272,650
Closing balance of the previous year	120,999,920,000	4,428,632,177	23,159,786,964	148,588,339,141
Opening balance of the current year	120,999,920,000	4,428,632,177	23,159,786,964	148,588,339,141
Profit for the current period	-	-	140,006,898	140,006,898
Closing balance of the current period	120,999,920,000	4,428,632,177	23,299,793,862	148,728,346,039

b, Details of Owners' Contributed Capital

	Ending Balance	Rate	Beginning Balance	Rate
Mr. Le Trong Tuan	9,912,000,000	8,19%	-	0,00%
Mr. Tran Cong Thanh	-	0,00%	2,000,000,000	1,65%
Other shareholders	111,087,920,000	91,81%	118,999,920,000	98,35%
Total	120,999,920,000	100,00%	120,999,920,000	100,00%

c) Shares

	Ending Balance	Beginning Balance
Number of shares registered for issuance	12,099,992	12,099,992
Number of shares issued/offered to the public	12,099,992	12,099,992
- Ordinary shares	12,099,992	12,099,992
- Preference shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preference shares	-	-
Number of shares outstanding	12,099,992	12,099,992
- Ordinary shares	12,099,992	12,099,992
- Preference shares	-	-

Par value of outstanding shares: VND 10,000.

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)**VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT****1. Revenue***a) Revenue from Sales of Goods and Provision of Services*

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Revenue from sale of goods	67,914,721,330	25,709,177,900
Revenue from construction contracts	609,221,653	-
Total	68,523,942,983	25,709,177,900

b) Net Revenue from Sales of Goods and Provision of Services to Related Parties

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Hien Luong Tourism Investment and Development Company Limited	609,221,653	-

2. Cost of Goods Sold

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Cost of goods sold	67,568,382,308	25,429,161,959
Cost of construction contracts	548,299,487	-
Total	68,116,681,795	25,429,161,959

3. Finance Income

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Interest income from bank deposits, loans, and investment cooperation agreements	27,727	495,954,136
Total	27,727	495,954,136

4. General and Administrative Expenses

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Personnel expenses	106,039,793	65,876,416
Management material expenses	-	2,619,696
Taxes, fees and charges	3,164,000	3,000,000
Outsourced service expenses	120,161,000	290,423,197
Total	229,364,793	361,919,309

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)**5. Other Expenses**

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Taxes subject to penalties and additional tax assessments	2,332,400	-
Total	2,332,400	-

6. Current Corporate Income Tax Expense

Current corporate income tax payable for the period is estimated as follows:

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Total accounting profit before tax	175,591,722	414,050,768
Adjustments increasing or decreasing accounting profit to determine taxable income for corporate income tax purposes	2,332,400	-
- Upward adjustments	2,332,400	-
<i>Late payment penalties</i>	2,332,400	-
- Downward adjustments	-	-
Taxable income	177,924,122	414,050,768
Corporate income tax rate	20%	20%
Total current corporate income tax expense	35,584,824	82,810,154

7. Basic/Diluted Earnings per Share

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Profit after corporate income tax	140,006,898	331,240,614
Adjustments increasing or decreasing accounting profit to determine profit attributable to ordinary shareholders:	-	-
Profit attributable to ordinary shareholders	140,006,898	331,240,614
Weighted average number of ordinary shares outstanding during the period	12,099,992	12,099,992
Basic/Diluted Earnings per Share	12	27

The weighted average number of ordinary shares outstanding during the period is calculated as follows:

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Ordinary shares outstanding at the beginning of the year	12,099,992	12,099,992
Effect of capital increase from prior-year profit	-	-
Weighted average ordinary shares outstanding during the period	12,099,992	12,099,992

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)**VII. OTHER INFORMATION****1. Information about Related Parties**

The Company's related parties include key management personnel, individuals related to key management personnel, and other related parties.

A, Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel include members of the Board of Directors and members of the Executive Board (the Board of General Directors and the Chief Accountant). Individuals related to key management personnel are close family members of key management personnel.

Income of Key Management Personnel:

		Cumulative from the beginning of the year to the end of the current period	
		This year	Previous year
Mr. Duong Van Tinh	General Director	48,000,000	16,000,000

No transactions arose between the Company and key management personnel or individuals related to key management personnel during the period.

As at the end of the accounting period, there were no outstanding balances due to or from key management personnel or individuals related to key management personnel.

B. Transactions with other related parties:

Related Party	Relationship
Hien Luong Investment and Tourism Development Company Limited	Affiliate companies
SCA Buon Ma Thuot Joint Stock Company (formerly Dai Phat Vina Joint Stock Company)	Mr. Dao Duc Dien - Member of the Board of Directors of CTP Group Joint Stock Company, is the legal representative of Dai Phat Vina Joint Stock Company
MDHOMES Joint Stock Company	Mr. Dao Duc Dien - Member of the Board of Directors of CTP Group Joint Stock Company, is the legal representative of MDHOMES Joint Stock Company
Rong Bazzan Company Limited	Mr. Dao Duc Dien - Member of the Board of Directors of CTP Group Joint Stock Company, is a major shareholder of Rong Bazzan Company Limited.
CTP Holding Investment Joint Stock Company	Mr. Tran Cong Thanh - Chairman of the Board of Directors of CTP Group Joint Stock Company, is also the General Director of CTP Holding Investment Joint Stock Company
Phu Khanh Real Estate Investment and Development Joint Stock Company	Mr. Tran Manh Linh - Head of the Board of Supervisors of CTP Group Joint Stock Company, is also the Director of Phu Khanh Real Estate Investment and Development Joint Stock Company

The main transactions arising during the period between the Company and other related parties are as follows:

		Cumulative from the beginning of the year to the end of the current period	
		This year	Previous year
Hien Luong Investment and Tourism Development Company Limited			
Receivables from construction services		657,959,385	-
Dai Phat Vina Joint Stock Company			
Payables for purchases of goods		50,290,817,655	-

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

	Cumulative from the beginning of the year to the end of the current period	
	This year	Previous year
Payment for purchases of goods	26,875,408,701	-
MDHOMES Joint Stock Company		
Capital contribution	29,900,000,000	-
Rong Bazzan Company Limited		
Investment	8,000,000,000	-
Phu Khanh Real Estate Investment and Development Joint Stock Company		
Capital contribution	-	42,000,000,000
As at the end of the accounting period, balances with related parties are presented in Notes V.2, V.3 and V.7./.		

2. Segment Information

Segment information is presented by business segment and geographical area. The primary segment reporting is based on business segments, reflecting the Company's organizational and internal management structure and its internal financial reporting system.

Segment Reporting by Business Segment

The Company's principal business activity is the sale of trading goods; therefore, no segment reporting by business segment is presented.

Segment Reporting by Geographical Area

The Company operates only within the geographical area of Vietnam; therefore, no segment reporting by geographical area is presented.

3. Financial Risk Management

The Company's operations give rise to the following financial risks: credit risk, liquidity risk and market risk. The Board of General Directors is responsible for establishing policies and controls to mitigate financial risks, as well as monitoring the implementation of the policies and controls established.

A, Credit Risk

Credit risk is the risk that a party to a contract will be unable to fulfil its obligations, resulting in financial loss to the Company.

The Company's credit risk arises principally from trade receivables, bank deposits and loans.

Trade Receivables

The Company mitigates credit risk by conducting transactions only with financially sound counterparties and requiring letters of credit or collateral from counterparties with whom the Company has transactions for the first time or for whom information on their financial capacity is not available. In addition, the accounts receivable staff regularly monitor outstanding receivables to follow up and expedite collection.

The Company's trade receivables are due from various entities and individuals; therefore, the concentration of credit risk in respect of trade receivables is low.

Bank Deposits

The Company's demand and time deposits are maintained with well-established banks in Vietnam; therefore, the credit risk associated with bank deposits is considered low.

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)**B, Liquidity Risk**

Liquidity risk is the risk that the Company encounters difficulties in meeting its financial obligations due to insufficient funds.

The Company's liquidity risk mainly arises from mismatches between the maturity dates of its financial assets and financial liabilities.

The Company manages liquidity risk through the following measures: regularly monitoring current and expected future payment requirements to maintain an appropriate level of cash and borrowings; and monitoring actual cash flows against forecast cash flows to minimise the impact of fluctuations in cash flows.

The payment terms of non-derivative financial liabilities (excluding interest payable) are based on the contractual payment terms and are undiscounted as follows:

	Within 1 year	Over 1 year to 5 years	Over 5 years	Total
Ending Balance				
Borrowings and liabilities	64,039,999,985	-	-	64,039,999,985
Trade payables	23,519,108,954	-	-	23,519,108,954
Other payables	60,243,191	-	-	60,243,191
Total	87,619,352,130	-	-	87,619,352,130
Beginning Balance				
Trade payables	103,700,000	-	-	103,700,000
Other payables	8,333,398	-	-	8,333,398
Total	112,033,398	-	-	112,033,398

The Board of General Directors considers the risk associated with debt repayment to be low. The Company is able to settle its debts as they fall due from cash flows generated from operating activities and proceeds from maturing financial assets. The Company has sufficient access to funding sources, and borrowings falling due within 12 months may be renewed with the Company's existing lenders.

4. Fair Value of Financial Assets and Financial Liabilities

	Book Value		Fair Value	
	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance
Financial Assets				
Cash and cash equivalents	3,485,087,487	3,838,279,745	3,485,087,487	3,838,279,745
Trade receivables	38,918,423,515	-	38,918,423,515	-
Available-for-sale financial assets	181,400,000,000	139,000,000,000	181,400,000,000	139,000,000,000
Total	223,803,511,002	142,838,279,745	223,803,511,002	142,838,279,745
Financial Liabilities				
Borrowings and liabilities	64,039,999,985	-	64,039,999,985	-
Trade payables	23,519,108,954	103,700,000	23,519,108,954	103,700,000
Other payables	60,243,191	8,333,398	60,243,191	8,333,398
Total	87,619,352,130	112,033,398	87,619,352,130	112,033,398

CTP GROUP JOINT STOCK COMPANY

Address: 8th Floor, Simco Song Da Building, Van Phuc New Urban Area, Ha Dong Ward, Hanoi City, Vietnam
INTERIM FINANCIAL STATEMENTS

For the six-month period of the financial year ending 31 December 2026

Notes to the Interim Financial Statements (continued)

The fair value of financial assets and financial liabilities is reflected at the amount at which they could be exchanged in a current transaction between knowledgeable and willing parties.

The Company uses the following methods and assumptions to estimate the fair value of financial assets and financial liabilities:

- The fair value of cash and cash equivalents, trade receivables, other receivables, borrowings, trade payables and other short-term payables approximates their carrying amounts (net of allowance for estimated uncollectible amounts) due to their short-term maturities.
- The fair value of held-to-maturity investments and available-for-sale financial assets listed on the stock exchange is the quoted market price at the financial year-end. For unlisted held-to-maturity investments and available-for-sale financial assets for which quoted prices are available from three securities companies at the end of the accounting period, the fair value of these investments is determined based on the average of the quoted prices provided by the three securities companies.
- The fair value of trade receivables, other receivables, long-term borrowings, trade payables and other long-term payables, and unlisted held-to-maturity investments for which no quoted prices are available from three securities companies is estimated by discounting the cash flows at interest rates applicable to debts with similar characteristics and remaining maturities.

The Company has not formally determined the fair value of unlisted available-for-sale financial assets for which no quoted prices are available from three securities companies. However, the Board of General Directors considers that the fair value of these financial assets does not differ materially from their carrying amounts.

5. Comparative Information

The comparative figures presented in the interim statement of financial position for the first six months of the financial year ending 31 December 2026 are the figures presented in the audited 2025 financial statements audited by AFC Vietnam Auditing Company Limited – Northern Branch. The comparative figures presented in the interim consolidated statement of profit or loss and the interim consolidated statement of cash flows for the first six months of the financial year ending 31 December 2026 are the figures presented in the interim consolidated financial statements for the first six months of the financial year ending 31 December 2025, which were audited by AFC Vietnam Auditing Company Limited – Northern Branch.

Certain items have been reclassified as follows:

	Code	Figures presented in the reviewed interim financial statements	Restated figures
<i>Interim Statement of Cash Flows</i>			
Cash receipts from recovery of capital contributions to other entities	26	(42,000,000,000)	-
Cash payments for capital contributions to other entities	25	-	(42,000,000,000)

Prepared

Chief Accountant

Prepared on 12 August 2026

Legal Representative

Phung Thi Dao

Phung Thi Dao



Phung Thi Dao

Phung Thi Dao

Nguyen Viet Thinh