VIETNAM NATIONAL CONSTRUCTION CONSULTANT CORPORATION - JSC

INTERIM SAPARATE FINANCIAL STATEMENTS FOR 3RD QUARTER OF 2026

From 01/07/2026 to 30/09/2026

TỔNG CÔNG TY TƯ VẤN XÂY DỰNG VIỆT NAM - CTCP

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REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vietnam National Construction Consultant Corporation - JSC (hereinafter referred to as "the Corporation") presents its statement and the Corporation's Interim Separate Financial Statements from Jul 1, 2026 to Sep 30, 2026.

The Corporation

Vietnam National Construction Consultant Corporation, formerly a One-Member Limited Liability Company, was transformed from a State-owned Enterprise under Decision No. 744/QD-BXD dated July 22, 2010 of the Ministry of Construction. The Corporation operates under Business Registration Certificate No. 0100105278 issued by the Hanoi Department of Planning and Investment for the first time on December 31, 2010, and changed for the sevth time on Jul 13, 2026.

The Corporation has been transformed into a Joint Stock Company according to the Certificate of Business Registration of a Joint Stock Company issued by the Department of Planning and Investment of Hanoi City on October 7, 2016.

Head Office

- Address : No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city, Vietnam
- Telephone : 024.3.7667463
- Fax : 024.3.7667464

The Corporation has the following afiliated units:

- VNCC Construction Supervision and Project Management Branch
- Building Science, Technology and Environment Center
- VNCC Branch

The Business activities of the Corporation as stated in the Certificate of Business Registration, including:

1. Architectural, and related technical consultancy activities

- Investment and construction consultancy; general consultancy contracting; EPC general contracting; participation in EPC tenders for civil, industrial, rural, agricultural and environmental, transport, irrigation, urban infrastructure, technical infrastructure, industrial park, water supply and drainage, environmental sanitation, port, wharf, power, nuclear power, national defence and security works.

In detail:

+ Preparation of architectural schemes and concepts and technical solutions for planning, construction, interior design, exterior design and landscape design;

+ Preparation and verification of techno-economic reports, pre-feasibility study reports, feasibility study reports and investment preparation dossiers; preparation of investment policy proposal reports and programs/projects funded by official development assistance (ODA) or foreign concessional loans;

+ Preparation of urban and rural planning;

+ Preparation, design and verification of construction designs, preliminary designs, basic designs, Front-End Engineering Designs (FEED), technical designs and construction drawing designs; preparation of unit cost norms for various types of works, cost estimates for works and technical infrastructure systems;

+ Tendering consultancy; construction project management; project appraisal consultancy and appraisal of designs and cost estimates; consultancy on verification of designs and cost estimates following the basic design stage;

+ Supervision of construction works and the supply and installation of equipment; consultancy on supervision of fire prevention and firefighting systems;

+ Design and verification of power transmission lines and transformer substations up to 220 kV; building mechanical and electrical systems; extra-low-voltage (ELV) systems; audio, information and telecommunications systems; building management systems; ventilation and heating systems; air-conditioning systems; air pollution control systems; lightning protection systems; and gas systems;

+ Design and verification of: residential buildings and public buildings (education, training and research facilities; healthcare, sports, cultural, religious and worship facilities; commercial and service buildings; headquarters and offices, etc.); railway works (high-speed railways, urban railways, elevated railways, underground railways and metro systems, national railways, specialized railways and local railways; passenger stations, freight stations and depots; barriers, signs and other traffic facilities, etc.); aviation works (airside areas and air navigation facilities; passenger terminals; aircraft technical areas; cargo warehouses; airports; runways and aprons, etc.); nuclear power, transport, agricultural and environmental, technical infrastructure, national defence and security, irrigation, water treatment plant, port, wharf and seaport works; oil and gas works; fire alarm and firefighting systems, safety equipment, pressurization and smoke extraction systems, interior and exterior fit-out; building information systems, communications, postal and telecommunications facilities; internal and external water supply and drainage systems; wastewater and solid waste treatment plants;

+ Consultancy on termite prevention design for construction works;

+ Preparation and verification of total construction investment; project risk analysis and investment efficiency assessment; determination and verification of construction cost estimates; valuation and cost control of construction works; construction investment cost management; determination of investment capital rates, construction norms, construction prices and construction price indices;

+ Preparation, application, consultancy and management of building information using Building Information Modelling (BIM);

+ Other related technical consultancy activities.

2. Technical testing and analysis

In detail:

- Construction quality inspection; testing of soil, rock, water, ground, piles, foundations and construction materials; geological and groundwater investigations;

- Construction surveying (topographic surveys and engineering geological surveys); geodetic surveys and topographic mapping; settlement and tilt monitoring; displacement measurement and positioning of works; and other construction survey activities in accordance with law;

- Inspection and certification of conformity with construction quality requirements;

- Environmental impact assessment;

- Survey and measurement of lightning protection systems and gas systems.

3. Other specialized construction activities

- In detail: Foundation treatment for various types of works; execution of interior and exterior finishing works

4. Water collection, treatment and supply

- In detail: Groundwater abstraction.

5. Trading of real estate and land use rights owned, used or leased
- In detail: Investment in and business of offices for lease; real estate business; urban technical infrastructure, industrial parks and environmental sanitation services.
6. Construction of other civil engineering projects
- In detail: Construction and installation of works.
7. Intermediate-level training
- In detail: Training and human resource development in construction consultancy and issuance of training certificates in construction consultancy disciplines.
8. Plumbing, heating and air-conditioning installation
- In detail: Construction and installation of water supply and drainage pipelines.
9. Scientific research and technological development on engineering and technology
- In detail: Scientific research and technological research and development in planning, architecture and construction.
10. Business and other management consultancy activities
In detail
- Organizing architectural design competitions and selection of architectural design proposals;
- Consultancy on establishing quality management systems in accordance with ISO 9001;
- Social survey services relating to urban areas and construction works.

Board of Management, Board of General Directors and Board of Supervision

The members of the Board of Management, Board of General Directors, and Board of Supervision of the Corporation during the period and the reporting date are:

Board of Management

Mr. Tran Duc Toan	Chairman
Mr. Tong Van Toan	Member
Mr. Nguyen Minh Hong	Member
Mr. Doan Duc Phi	Member
Mr. Nguyen Dinh Thi	Member

Board of General Directors

Mr. Nguyen Minh Hong	General Director
Mrs. Nguyen Thi To Trinh	Deputy General Director
Mr. Nguyen Dinh Thi	Deputy General Director
Mr. Nguyen Xuan Hai	Deputy General Director
Mr. Nguyen Truong Linh	Deputy General Director
Mr. Doan Duc Phi	Deputy General Director

Board of Supervision

Mr. Nguyen Ba Minh	The Chief Controller
Mr. Nguyen Van Phuc	Member
Mrs. Nguyen Thi Ngoc Diep	Member

Legal Representative

The legal representative of the Corporation during the period and at the date of this Financial Statement is Mr. Nguyen Minh Hong - General Director.

Responsibilities of the General Director

The Board of General Directors is responsible for preparing the interim financial statements which give a true and fair view of the interim financial position, its interim operation results and its cash

flows of the Corporation during the period. In preparing these interim financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material deviations disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Corporation will continue in business;
- Establish and implement an effective internal control system for the purpose of minimizing the risk of material misstatement in the preparation and presentation of the interim financial statements, whether due to fraud or error.

The Board of General Directors is responsible for ensuring that proper accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at any time and to ensure that the accounting records comply with the applied accounting system. It is responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approval of Interim Financial Statements

The Board of General Directors approves the accompanying interim financial statements for the accounting period from 1 July 2026 to 30 September 2026. The interim financial statements give a true and fair view of the financial position of the Corporation as at 30 September 2026, as well as its interim financial performance for the accounting period from 1 July 2026 to 30 September 2026 and its cash flows for the accounting period ended 30 September 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant legal requirements relating to the preparation and presentation of interim financial statements.

On behalf of the Board of General Directors,

General Director

Nguyen Minh Hong
Ha noi, Oct 30, 2026

Form B 01 - DN

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 Sep 2026

Unit: VND

	ASSETS	Code	Note	30/09/2026	01/01/2026
A.	**CURRENT ASSETS**	**100**		**503,489,798,423**	**427,369,170,287**
I.	**Cash and cash equivalents**	**110**	**V.1**	**116,062,861,939**	**63,866,224,206**
	Cash	111		59,162,861,939	48,866,224,206
	Cash equivalents	112		56,900,000,000	15,000,000,000
II.	**Short-term investments**	**120**		**205,013,059,242**	**195,547,210,000**
	Held to maturity investments	123	V.2a	205,013,059,242	195,547,210,000
III.	**Short-term receivables**	**130**		**89,839,182,482**	**94,213,390,383**
	Short-term trade receivables	131	V.3	81,119,227,441	76,571,701,648
	Short-term prepayments to suppliers	132	V.4	2,773,095,613	1,802,378,110
	Other short-term receivables	135	V.5a	26,542,750,589	25,276,080,679
	Provision for short-term doubtful debts (*)	136	V.6	(20,595,891,161)	(9,436,770,054)
IV.	**Inventories**	**140**		**92,202,138,049**	**73,321,946,809**
	Inventories	141	V.7	92,202,138,049	73,321,946,809
VI.	**Other short-term assets**	**160**		**372,556,711**	**420,398,889**
	Short-term deferred costs	161	V.8a	20,745,000	207,450,000
	Taxes and other receivables from State budget	163	V.14	351,811,711	212,948,889
B.	**NON-CURRENT ASSETS**	**200**		**240,108,138,557**	**241,965,742,263**
I.	**Long-term receivables**	**210**		**64,000,000**	**64,000,000**
	Other long-term receivables	215	V.5b	64,000,000	64,000,000
II.	**Fixed assets**	**220**		**70,023,584,931**	**73,477,440,362**
	Tangible fixed assets	221	V.9	69,775,073,264	73,164,593,695
	Historical costs	*222*		*117,323,924,176*	*117,189,490,843*
	Accumulated depreciation (*)	*223*		*(47,548,850,912)*	*(44,024,897,148)*
	Intangible fixed assets	227	V.10	248,511,667	312,846,667
	Historical costs	*228*		*10,130,648,420*	*10,076,648,420*
	Accumulated amortization (*)	*229*		*(9,882,136,753)*	*(9,763,801,753)*
IV.	**Investment properties**	**240**	**V.11**	**7,360,510,736**	**7,647,349,448**
	Historical costs	*241*		*11,856,000,000*	*11,856,000,000*
	Accumulated depreciation (*)	*242*		*(4,495,489,264)*	*(4,208,650,552)*
VI.	**Long-term investments**	**260**	**V.2b**	**156,742,898,883**	**156,742,898,883**
	Investment in subsidiaries	261	V.2b	68,243,850,433	68,243,850,433
	Investments in joint ventures and associates	262	V.2b	50,473,354,941	50,473,354,941
	Equity investments in other entities	263	V.2b	38,025,693,509	38,025,693,509
VII.	**Other long-term assets**	**270**		**5,917,144,007**	**4,034,053,570**
	Long-term deferred costs	271	V.8b	5,917,144,007	4,034,053,570
	TOTAL ASSETS	**280**		**743,597,936,980**	**669,334,912,550**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 Sep 2026

Unit: VND

	CAPITAL	Code	Note	30/09/2026	01/01/2026
C.	**LIABILITIES**	**300**		**336,925,531,748**	**267,009,606,066**
I.	**Current liabilities**	**310**		**336,449,814,248**	**266,709,488,566**
	Short-term trade payables	311	V.12	29,027,630,645	21,188,534,848
	Short-term prepayments from customers	312	V.13	170,450,669,964	161,413,495,781
	Dividends and profit payable	313		32,252,882,197	55,878,997
	Taxes and other payables to State budget	314	V.14	3,688,801,123	8,450,087,697
	Payables to employees	315		52,718,959,283	43,960,493,803
	Short-term accrued expenses	316	V.15	8,677,621,168	3,484,030,517
	Short-term deferred revenue	319		425,580,164	157,624,766
	Other short-term payments	320	V.16	36,145,600,485	24,282,977,149
	Provisions for short-term payables	322	V.17	634,422,000	634,422,000
	Bonus and welfare fund	323	V.18	2,427,647,219	3,081,943,008
II.	**Non-current liabilities**	**330**		**475,717,500**	**300,117,500**
	Other long-term payables	338		475,717,500	300,117,500
D.	**OWNER'S EQUITY**	**400**		**406,672,405,232**	**402,325,306,484**
	Contributed capital	411		357,744,480,000	357,744,480,000
	Ordinary shares with voting rights	*411a*		*357,744,480,000*	*357,744,480,000*
	Development and investment funds	418		6,867,881,744	6,867,881,744
	Retained earnings	420		42,060,043,488	37,712,944,740
	Retained earnings of the current year	*420b*		*42,060,043,488*	*37,712,944,740*
	TOTAL CAPITAL	**440**		**743,597,936,980**	**669,334,912,550**

Hanoi, Oct 30, 2026

Prepared by	Chief Accountant	General Director
Trinh Tuan Anh	Nguyen Thi Doan Trang	Nguyen Minh Hong

Form B 02 - DN

INTERIM SEPARATE STATEMENT OF INCOME
For the accounting period from 01/07/2026 to 30/09/2026

Unit: VND

	ITEM	Code	Note	From 01/07/2026 to 30/09/2026 VND	From 01/07/2025 to 30/09/2025 VND	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
1.	Revenue from sales of goods and rendering of services	01	VI.1	176,496,152,043	105,557,207,883	409,591,365,429	250,163,344,696
3.	Net revenue from sales of goods (10=01-02)	10		176,496,152,043	105,557,207,883	409,591,365,429	250,163,344,696
4.	Cost of goods sold and services rendered	11	VI.2	148,907,810,972	88,267,376,872	344,445,600,217	210,394,398,816
5.	**Gross profit from sales of goods and rendering of services (20=10-11)**	**20**		**27,588,341,071**	**17,289,831,011**	**65,145,765,212**	**39,768,945,880**
7	Financial income	22	VI.3	3,163,353,979	2,039,277,827	27,364,559,338	19,211,859,248
8	Financial expense	23		0	0	0	0
	In which: Interest expenses	*24*		*0*	*0*	*0*	*0*
9	Selling expenses	25		0	0	0	0
10	General and administrative expense	26	VI.4	27,062,176,864	7,554,436,043	45,037,172,044	21,160,384,219
11	**Net profit from operating activities (30=20+21+22-(23+25+26))**	**30**		**3,689,518,186**	**11,774,672,795**	**47,473,152,506**	**37,820,420,909**
12	Other income	31	VI.5	122,200,084	420,925,926	702,570,457	574,853,814
13	Other expense	32	VI.6	106,977,646	120,225,574	692,668,624	282,325,375
14	**Other profit (40=31-32)**	**40**		**15,222,438**	**300,700,352**	**9,901,833**	**292,528,439**
15	**Total net profit before tax**	**50**		**3,704,740,624**	**12,075,373,147**	**47,483,054,339**	**38,112,949,348**
16	Current corporate income tax expense	51		690,081,861	2,364,145,525	5,423,010,851	4,675,876,907
18	**Profit after corporate income tax (60=50-51-52)**	**60**		**3,014,658,763**	**9,711,227,622**	**42,060,043,488**	**33,437,072,441**

Hanoi, Oct 30, 2026

Prepared by	Chief Accountant	General Director
Trinh Tuan Anh	Nguyen Thi Doan Trang	Nguyen Minh Hong

Form B 03 - DN

INTERIM STATEMENT OF CASH FLOW

(By indirect method)

For the accounting period ending on 30/09/2026

Unit: VND

	ITEM	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	01	***47,483,054,339***	***38,112,949,348***
2.	***Adjustments for***			
	Depreciation and amortization of fixed assets and investm	02	3,929,127,476	4,783,214,973
	Provisions	03	11,159,121,107	(1,147,269,541)
	Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04	(12,562,167)	(615,327)
	Gains / losses from investment	05	(27,351,997,171)	(19,211,243,921)
3.	***Operating profit before changes in working capital***	*08*	***35,206,743,584***	***22,537,035,532***
	Increase or decrease in receivables	09	2,928,431,669	3,029,263,166
	Increase or decrease in inventories	10	(18,880,191,240)	(1,704,837,664)
	Increase or decrease in payables	11	36,921,505,577	17,649,259,692
	Increase/decrease in deferred expenses pending allocation	12	(1,883,090,437)	128,108,092
	Corporate income tax paid	15	(3,971,298,157)	(3,522,066,200)
	Other payments on operating activities	17	(6,170,237,329)	(4,215,550,000)
	Net cash flows from operating activities	**20**	**44,151,863,667**	**33,901,212,618**
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Purchase or construction of fixed assets and other long-t	21	(188,433,333)	(854,523,636)
3.	Loans and purchase of debt instruments from other entiti	23	(13,779,749,242)	(27,948,865,917)
4.	Collection of loans and resale of debt instrument of other	24	4,313,900,000	11,785,898,818
7.	Interest and dividend received	27	17,686,494,474	18,609,994,521
	Net cash flows from investing activities	**30**	**8,032,211,899**	**1,592,503,786**
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
	Net cash flows in the year	**50**	**52,184,075,566**	**35,493,716,404**
	Cash and cash equivalents at beginning of the year	**60**	**63,866,224,206**	**36,258,673,905**
	Effect of exchange rate fluctuations	61	12,562,167	615,327
	Cash and cash equivalents at end of the year	**70**	**116,062,861,939**	**71,753,005,636**

Hanoi, Oct 30, 2026

Prepared by	Chief Accountant	General Director
Trinh Tuan Anh	Nguyen Thi Doan Trang	Nguyen Minh Hong

NOTES TO INTERIM SEPARRATE FINANCIAL STATEMENTS

From 01/07/2026 to 30/09/2026

I. GENERAL INFORMATION OF THE CORPORATION

1. Form of ownership

Vietnam National Construction Consultant Corporation - JSC, formerly a One-Member Limited Liability Company, was converted from a State-owned Enterprise under Decision No. 744/QD-BXD dated July 22, 2010 of the Ministry of Construction. The Corporation operates under Business Registration Certificate No. 0100105278 issued by the Hanoi Department of Planning and Investment for the first time on December 31, 2010, and changed for the sevth time on Jul 13, 2026. The Corporation has been converted into a Joint Stock Company under the Business Registration Certificate of a Joint Stock Company issued by the Hanoi Department of Planning and Investment on October 7, 2016.

The Corporation's head office is located at 183 Huynh Thuc Khang street, Lang ward, Hanoi city, Vietnam.

Corporation's Charter capital as registrered is: VND 357,744,480,000, the actual contributed charter capital as of Sep 30, 2026 is VND 357,744,480,000; equivalent to 35,774,448 shares, with a par value of VND 10,000 per share.

2. Business field

The business field of the Corporation is design consulting services.

3. Business activities

The main business activities of the Corporation are: Investment and construction consultancy, full consulting services including EPC form for civil and industrial construction investment projects; Preparation and assessment of technical economic reports, investment reports, construction investment projects; Preparation and assessment of technical designs, construction drawing designs, total estimates, construction estimates and technical infrastructure systems; Construction supervision.

4. Normal business and production cycle

The normal business and production cycle of the Corporation does not exceed 12 months.

5. Corporation structure

As of Sep 30, 2026, the Corporation has the following subsidiaries, associates and affiliated units:

Subsidiaries

Company name	Main business activities	Capital contribution ratio	Interest ratio	Voting rights ratio
Consultancy on Construction Building Material Projects Joint Stock Company (CCBM)	Construction Consultancy	51%	51%	51%
Vietnam Investment Consulting and Construction Designing Joint Stock Company (CDC)	Construction Design Consultancy	51%	51%	51%
VCC Engineering Consultants Joint-Stock Company (VCC)	Construction Consultancy	51%	51%	51%
Union of Survey and Construction Joint Stock Company - USCO	Construction Survey	57,76%	57,76%	57,76%

Affiliated Companies

Company name	Main business activities	Capital contribution ratio	Interest ratio	Voting rights ratio
National General Construction Consulting Joint Stock Company (NAGECCO)	Construction Consultancy	48,57%	48,57%	48,57%
Vietnam Water, Sanitation and Environment Joint Stock Company (VIWASE)	Construction Consultancy	35,35%	35,35%	35,35%
Construction Consultant and Safety Technique Inspection Joint Stock Company (INCOSAF)	Construction Inspection	49%	49%	49%
CIC Technology and Consultancy Joint Stock Company	Construction Information Technology and Consultancy	49%	49%	49%

Affiliated units without legal status have dependent accounting

Unit name	Address
Construction Supervision and Project Management Branch	No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city
Building Science, Technology and Environment Center	No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city
VNCC Branch	8th Floor - HUD BUILDING, 159 Dien Bien Phu, Gia Dinh ward, Ho Chi Minh city

6. Statement on the comparability of information in the Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period.

7. Employees

At the end of the accounting period, the Corporation had 557 employees working (at the beginning of the year, there were 526 employees).

II. FINANCIAL YEAR, CURRENCY USED IN ACCOUNTING

1. Financial year

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

2. Currency used in accounting

The currency used in accounting is Vietnamese Dong (VND) because most transactions are performed in VND.

III. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Applicable accounting policies

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

2. Declaration of compliance with Accounting Standards and Accounting System

The Corporation has applied Vietnamese Accounting Standards and documents guiding Accounting Standards issued by the State. Financial statements are prepared and presented in accordance with the provisions of each standard, circular guiding the implementation of current applicable corporate accounting standards and policies.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparation of Interim Financial Statements

The interim financial statements are prepared on the basis of accrual accounting (except for information related to cash flows). The subsidiaries form their own accounting apparatus and account for themselves. The interim financial statements of the Corporation are prepared on the basis of aggregating the financial statements of the subsidiaries. Revenue and balances between the subsidiaries are eliminated when preparing the interim financial statements.

Interim financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

The affiliated units form their own accounting apparatus and perform dependent accounting. The interim financial statements of the Corporation are prepared on the basis of aggregating the financial statements of the affiliated units. Revenue and balances between affiliated units are eliminated when preparing the interim financial statements.

2. Foreign currency transactions

Foreign currency transactions during the accounting period are translated into Vietnam Dong using the actual rate at transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Separate Financial Statements is determined under the following principles:

- For asset accounts: applying the bid rate of the commercial bank In which the Corporation regularly conducts transactions.
- For foreign currency deposits in bank: applying the bid rate of the commercial bank In which the Corporation opens its foreign currency account.
- For liability accounts: applying the offer rate of the commercial bank In which the Corporation regularly conducts transactions.

All exchange differences arising as a result of transactions during the period or revaluation at the balance sheet date of preparing the separate financial statements shall be recorded into the financial income or expense of the accounting period.

3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

4. Financial investments

Investments held to maturity comprise: Term deposits held to maturity to earn profits periodically and other held to maturity investments.

Investments in Subsidiaries and Associates: Adjusted according to the revaluation value according to Decision No. 980/QD-BXD of the Ministry of Construction dated August 25, 2015 on approving the enterprise value for equitization of the Corporation at 0:00 on January 1, 2015 and the Equitization Finalization Minutes at October 7, 2016 prepared by CPA

Vietnam Auditing Company Limited on October 10, 2018. Decision 607/QD-BXD of the Ministry of Construction dated May 24, 2021 on the value of state capital at the time of handover of the Parent company - Vietnam National Construction Consultant Corporation to Vietnam National Construction Consultant Corporation - JSC.

Investments in other entities comprise: investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost and adjusted according to the revaluation value according to Decision No. 980/QD-BXD of the Ministry of Construction dated August 25, 2015 on approving the enterprise value for equitization of the Corporation at 0:00 on January 1, 2015 and the Minutes of equitization settlement at October 7, 2016 prepared by CPA Vietnam Auditing Company Limited on October 10, 2018 and Decision 607/QD-BXD dated May 24, 2021 on the value of State capital at the time of handover of the Parent Company - Vietnam National Construction Consultant Corporation to Vietnam National Construction Consultant Corporation - JSC) and adjusted for changes in the interest on net assets of the Associate after the date of handover to the Joint Stock Company.

Provision for devaluation of investments is made at the end of the period as followings:

- Investments in subsidiaries and associates: provisions for loss investments shall be made based on the Financial Statements of the subsidiaries and associates at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

5. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case In which the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

6. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by the specific identification method.

Inventory is recorded by perpetual method.

Inventories are accounted for using the perpetual inventory method.

Method for valuation of work in process at the end of period: The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

7. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

8. Deferred expenses pending allocation

Expenses incurred that relate to the results of production and business activities over multiple accounting periods are recorded as deferred expenses pending allocation and are gradually allocated to operating results in subsequent accounting periods.

The calculation and allocation of long-term deferred expenses to production and business costs for each accounting period are based on the nature and extent of each type of expense in order to select an appropriate allocation method and basis.

The types of deferred expenses pending allocation of the Corporation include:

- Tools and supplies include assets which are possessed by the Corporation in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 02 to 36 months.
- Other deferred expenses pending allocation are recognized at historical cost and are amortized on a straight-line basis over a useful life ranging from 1 to 2 years.

9. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recoginition.

If these costs aument future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statement of Income in the year in which the costs are incurred.

The original price of tangible fixed assets is readjusted according to the revaluation value according to Decision No. 980/QD-BXD of the Ministry of Construction dated August 25,

2015 on approving the enterprise value for equitization of the Corporation at 0:00 on January 1, 2015.

Fixed asset depreciation is provided using the straight-line method with the estimated depreciation period as follows:

Type of fixed asset	Number of years
Building, structures	10 - 45
Machinery and equipment	03
Transportation and transmission vehicles	03 - 08
Management equipment and tools	02 - 03
Management software	03 - 05

10. Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

	Number of year
Building, structures	31

An item of owner-occupied property or inventories only becomes an investment property when its using purposes has been changed, evidenced by commencement of stopping using that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only In which it undergoes a change in use, evidenced by commencement of starting using the assets by owner or development with a view to sale. The transferring from investment property to owner-occupied property or inventories will not change the original cost and carrying amount of asset as at the date of transfer.

11. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Corporation. The payables shall be classified into short-term payables or long-term payables on the Separate Financial Statements according to their remaining terms at the reporting date.

12. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as provisional costs for construction costs, etc. which are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

13. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Corporation has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting year.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provisions for payables are recorded as operating expenses of the accounting year. In case provision made for the previous accounting year but not used up exceeds the one made for the current accounting year, the difference is recorded as a decrease in operating expenses. The excess of the provision for payables relating to construction warranty is recorded as other income in the fiscal year.

14. Deferred revenue

Deferred revenue consists of revenue received in advance, such as amounts paid by customers in advance for one or more accounting periods for asset leasing, and other unearned revenue.

Deferred revenue is recognized as revenue from sales of goods and provision of services in amounts determined in accordance with each accounting period.

15. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Undistributed earnings after tax reflect the business results (profit, loss) after corporate income tax and the Corporation's profit distribution or loss handling situation.

Dividends payable to shareholders are recorded as payables on the Corporation's Interim Balance Sheet after the Company's General Meeting of Shareholders' Resolution.

16. Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Service revenue:

- Determine the portion of work completed on the Interim Separate Balance sheet date.

Financial income:

Revenue arising from interest, dividends, distributed profits and other financial revenue is recognized when all of the following two (2) conditions are satisfied simultaneously:

- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Corporation's right to receive dividend is established.

17. Cost of services rendered

Cost of services rendered is the total expenses incurred in rending services to customers during the period, recognized consistently with the revenue of the period and in compliance with the principle of prudence. Any losses of materials and goods exceeding the prescribed norms, provisions for inventory devaluation, inventory shortages (after deducting the responsibility of the relevant individuals or collectives) are fully and promptly recognized in the cost of services provided during the period, even if the service has not been determined to have been provided.

18. Corporate income tax

Current Corporate Income Tax Expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Current Corporate income tax rate

The Corporation applies the corparate income tax rate of 20% for production and business activities with taxable income from Jul 1, 2026 to Sep 30, 2026.

19. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Corporation's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Corppration should consider the nature of the relationship rather than the legal form of the relationship.

20. Segment information

Because the Corporation's business activities during the period are mainly in the field of construction consultancy and take place in the territory of Vietnam, the Corporation did not prepare Segment Reports by business sector and geographical area.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM BALANCE SHEET

1. Cash and cash equivalents

	30/09/2026 VND	01/01/2026 VND
Cash on hand	13,909,965,990	13,741,130,237
Demand deposits	45,252,895,949	35,125,093,969
Joint Stock Commercial Bank for Investment and Development of Vietnam - Cau Giay Branch	*40,159,382,600*	*26,133,729,782*
Vietnam Technological and Commercial Joint Stock Bank- Head Office	*95,648,104*	*5,700,457,130*
Other banks	*4,997,865,245*	*3,290,907,057*
Cash equivalents	56,900,000,000	15,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Cau Giay Branch	*55,000,000,000*	*15,000,000,000*
Sai Gon Joint Stock Commercial Bank - Van Phuc Branch	*1,900,000,000*	-
Total	**116,062,861,939**	**63,866,224,206**

2. Financial investments

The Corporation's financial investments include investments held to maturity and capital contributions to other entities. Information on the Corporation's financial investments is as follows:

2a. Held to maturity investments

Term deposits with terms of over 3 months and up to 13 months, with a book value equal to the original price.

Unit: VND

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
- Term deposits (from 03 months to 13 months)	205,013,059,242	-	195,547,210,000	-
Total	**205,013,059,242**	-	**195,547,210,000**	-

2b. Investment in equity to other entities

The book value of capital contributions to other entities is recorded according to the Equitization Finalization Minutes as of October 6, 2016 prepared by CPA Vietnam Auditing

Company Limited on October 10, 2018 and Decision No. 607/QD-BXD dated May 24, 2021 on the value of state capital at the time of handover of the parent company - Vietnam National Construction Consultant Corporation to Vietnam National Construction Consultant Corporation - JSC.

Information on the Corporation's financial investments is as follows:

Unit: VND

	30/09/2026		01/01/2026	
	Ownership ratio	Book value	Ownership ratio	Book value
Investments in Member companies		**68,243,850,433**		**68,243,850,433**
Consultancy on Construction of Building Material Projects JSC (CCBM)	51%	11,599,524,738	51%	11,599,524,738
Vietnam Investment Consulting and Construction Designing JSC (CDC)	51%	10,152,212,002	51%	10,152,212,002
Vietnam National Consultant JSC. for Industrial and Urban Construction (VCC)	51%	14,039,197,402	51%	14,039,197,402
Union of Survey JSC(Usco)	57,76%	32,452,916,291	57,76%	32,452,916,291
Investment in Associates		**50,473,354,941**		**50,473,354,941**
National General Construction Consulting JSC (NAGECCO)	48,57%	22,098,023,547	48,57%	22,098,023,547
Vietnam Water, Sanitation and Environment JSC (VIWASE)	35,35%	16,079,573,733	35,35%	16,079,573,733
Construction Consultant Safety Technique Inspection JSC (INCOSAF)	49%	5,723,981,751	49%	5,723,981,751
Technology and Consultancy JSC (CIC)	49%	6,571,775,910	49%	6,571,775,910
Investment in other entities		**38,025,693,509**		**38,025,693,509**
Consultant and Inspection JSC of Construction Technology and Equipment (CONINCO)	19,7%	21,114,000,000	19,7%	21,114,000,000
Lilamaland Corporation (LILAMA)	6,21%	6,626,292,837	6,21%	6,626,292,837
Tan Cang infrastructure Development Investment Joint Stock Company	10%	8,860,349,441	10%	8,860,349,441
Asia Pacific Engineering Consultants (APECO)	13,8%	1,425,051,231	13,8%	1,425,051,231
Total		**156,742,898,883**		**156,742,898,883**

Fair value

The Corporation has not determined the fair value of these financial investments because Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Systems do not have specific guidance on determining fair value. For investments in public companies, because the shares of these companies have low trading volume on the stock market and are illiquid, the Corporation has not determined the fair value based on the closing price on December 31, 2025 and Sep 30, 2026 of these companies.

Performance of Subsidiaries and Affiliates

Other Subsidiaries and Associates are operating normally, with no major changes compared to the previous period.

Transactions with Subsidiaries and Affiliates

During the period, the Corporation only had transactions mainly with Subsidiaries and Associates as follows:

	01/01/2026-30/09/2026 VND	01/01/2025-30/09/2025 VND
Dividends from Subsidiaries	**8,976,064,377**	**6,173,291,120**
Consultancy on Construction of Building Material Projects JSC (CCBM)	49,846,177	43,600,920
Vietnam Investment Consulting and Construction Designing JSC (CDC)	2,476,927,200	1,533,100,800
Union of Survey JSC(Usco)	651,203,000	346,249,400
Vietnam National Consultant JSC. for Industrial and Urban Construction (VCC)	5,798,088,000	4,250,340,000
Dividends from Associates	**5,929,731,520**	**5,179,145,000**
Construction Consultant Safety Technique Inspection JSC (INCOSAF)	746,760,000	795,270,000
Technology and Consultancy JSC (CIC)	1,135,491,520	611,795,000
Vietnam Water, Sanitation and Environment JSC (VIWASE)	1,018,080,000	1,018,080,000
National General Construction Consulting JSC (NAGECCO)	3,029,400,000	2,754,000,000

3. Trade receivables

	30/09/2026 VND	01/01/2026 VND
Quang Ninh Provincial Police Department	504,614,400	513,188,400
Airports Corporation of Vietnam – Joint Stock Company	15,125,416	15,125,416
Lao Cai Province Construction Investment Project Management Board No. 1	495,600,000	495,600,000
Dong Anh District Construction Investment PMB	887,232,658	819,482,658
Quang Ninh Province Construction Investment Project Management Board No. 1	97,013,783	6,993,327,665
BITEXCO Joint Stock Company	7,419,058,255	1,549,800,000
Other objects	71,700,582,929	66,185,177,509
Total	**81,119,227,441**	**76,571,701,648**

4. Prepayment to Suppliers

	30/09/2026 VND	01/01/2026 VND
Union Of Survey And Construction Joint Stock Company - USCO	68,000,000	68,000,000
Coteccons Construction Joint Stock Company	150,000,000	150,000,000
Hihaus & Co Company Limited		120,000,000
CBL Architectural Design Consultancy and Trading Investment Company Limited	-	180,000,000
Thang Long Power Construction Consultancy Joint Stock Company	-	272,331,008
Mein Garten Joint Stock Company	228,374,868	-
Other suppliers	2,326,720,745	1,012,047,102
Total	**2,773,095,613**	**1,802,378,110**

5. Other short-term receivables

5a. Short – term

Unit: VND

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Other payables from related parties	**6,567,544,802**	-	**1,551,100,000**	-
Dividends receivable	***6,315,940,697***	-	***1,450,000,000***	-
Union Of Survey And Construction Joint Stock Company (USCO)	2,101,203,000	-	1,450,000,000	-
Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM)	49,846,177	-	-	-
CIC Technology and Consultancy Joint Stock Company	1,135,491,520	-	-	-
National General Construction Consulting Joint Stock Company (NAGECCO)	3,029,400,000	-	-	-
Receivables from Capital Representative Remuneration	***251,604,105***	-	***101,100,000***	-
Vietnam Urban and Industrial Construction Consulting Joint Stock Company (VCC)	96,204,105	-	-	-
Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM)	20,400,000	-	5,100,000	-
Vietnam Investment Consulting And Construction Designing Joint Stock Company (CDC)	12,000,000	-	-	-
Technology and Consultancy Joint Stock Company (CIC)	63,000,000	-	36,000,000	-
Union Of Survey And Construction Joint Stock Company (USCO)	42,000,000	-	24,000,000	-
National General Construction Consulting JSC (NAGECCO)	18,000,000	-	36,000,000	-
Receivables from other organizations and individuals	**19,975,205,787**	-	**23,724,980,679**	-
- Receivables from representative remuneration	177,999,991	-	264,066,660	-
- Personal income tax receivables	5,327,300,000	-	6,753,703,347	-
- Advances	7,893,013,125	-	14,912,175,123	-
- Deposits and security deposits	45,000,000	-	71,000,000	-
- Overpaid insurance	12,599,883	-	4,304,761	-
- Others	6,519,292,788	-	1,719,730,788	-
Total	**26,542,750,589**	-	**25,276,080,679**	-

5b. *Other long-term receivables*

Deposit, bet, collateral

6. Doubful debts

All of the following receivables are overdue for 3 years and have been provisioned for:

Unit: VND

	30/09/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
Song Da Urban Investment Construction And	167,867,000	(167,867,000)	167,867,000	(167,867,000)
TID Facade Joint Stock Company	773,932,585	(773,932,585)	773,932,585	(773,932,585)
Phuc Yen Town People's Committee	341,861,000	(341,861,000)	341,861,000	(341,861,000)
Mhdi 10 Commercial And Construction Investment Joint Stock Company	938,181,817	(938,181,817)	938,181,817	(938,181,817)
Others	18,374,048,759	(18,374,048,759)	7,214,927,652	(7,214,927,652)
Total	**20,595,891,161**	**(20,595,891,161)**	**9,436,770,054**	**(9,436,770,054)**

7. Inventories

	30/09/2026 VND	01/01/2026 VND
Bai Lu Eco-tourism Area	1,023,513,994	893,513,994
Event Center Project at Lot CC01, An Hung New Urban Area	3,391,261,243	3,391,261,243
Long Thanh International Airport Project	3,268,804,966	7,872,326,336
BIDV Bank Housing Construction Investment Project	-	1,033,905,322
Other projects	84,518,557,846	60,130,939,914
Total	**92,202,138,049**	**73,321,946,809**

8. Deferred expenses pending allocation

8a. *Short-term*

	30/09/2026 VND	01/01/2026 VND
- Computer software	20,745,000	207,450,000
Total	**20,745,000**	**207,450,000**

8b. Long-term

	30/09/2026 VND	01/01/2026 VND
- Tools and supplies used	5,917,144,007	4,034,053,570
Total	**5,917,144,007**	**4,034,053,570**

9. Tangible Fix assets

Unit: VND

	Buildings and structures	Machinery and equipment	Transportation, transmit instrument	Management equipment and tools	Total
Cost					
As at 01/01/2026	**69,900,339,549**	**38,023,484,546**	**7,303,151,841**	**1,962,514,907**	**117,189,490,843**
Increase in the period	-	-	-	134,433,333	**134,433,333**
Acquisitions during the period	-	-	-	134,433,333	**134,433,333**
Decrease in the period	-	-	-	-	-
Liquidation, disposal in the period	-	-	-	-	-
As at 30/09/2026	**69,900,339,549**	**38,023,484,546**	**7,303,151,841**	**2,096,948,240**	**117,323,924,176**
Accumulated depreciation					
As at 01/01/2026	**15,368,895,579**	**21,588,001,090**	**5,122,684,607**	**1,945,315,872**	**44,024,897,148**
Increase in the period	**1,254,974,459**	**1,931,951,463**	**286,244,549**	**50,783,293**	**3,523,953,764**
Depreciation for the period	1,254,974,459	1,931,951,463	286,244,549	50,783,293	**3,523,953,764**
Decrease in the period	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30/09/2026	**16,623,870,038**	**23,519,952,553**	**5,408,929,156**	**1,996,099,165**	**47,548,850,912**
Carrying amount					
As at 01/01/2026	**54,531,443,970**	**16,435,483,456**	**2,180,467,234**	**17,199,035**	**73,164,593,695**
As at 30/09/2026	**53,276,469,511**	**14,503,531,993**	**1,894,222,685**	**100,849,075**	**69,775,073,264**

In which:

Cost of fully depreciated tangible fixed assets but still in use at the end of the year: VND 8,059,219,106.

10. Intangible Fixed Assets

NOTES TO FINANCIAL STATEMENTS FORM B 09 - DN

Unit: VND

	Computer software	Total
Cost		
As at 01/01/2026	**10,076,648,420**	**10,076,648,420**
Increase in the period	**54,000,000**	**54,000,000**
Acquisitions during the period	54,000,000	**54,000,000**
As at 30/09/2026	**10,130,648,420**	**10,130,648,420**
Accumulated depreciation		
As at 01/01/2026	**9,763,801,753**	**9,763,801,753**
Increase in the period	**118,335,000**	**118,335,000**
Depreciation for the period	118,335,000	**118,335,000**
As at 30/09/2026	**9,882,136,753**	**9,882,136,753**
Carrying amount		
As at 01/01/2026	**312,846,667**	**312,846,667**
As at 30/09/2026	**248,511,667**	**248,511,667**

In which:

Cost of fully depreciated intangible fixed assets but still in use at the end of the year: VND 9,305,748,420.

11. Investment Properties

The investment property is the 4th floor of VG Building, handed over from Consultancy on Construction of Building Material Projects Joint Stock Company - CCBM, which has been recorded in the enterprise valuation file for equitization of the Corporation approved in Decision 980/QD-BXD dated August 25, 2015 of the Ministry of Construction on enterprise value for equitization of the parent company - Vietnam National Construction Consultant Corporation. The Corporation has not yet been granted a Certificate of ownership of this investment property.

Item	30/09/2026	Increase	Decrease	01/01/2026
Investment properties held for lease				
Cost	**11,856,000,000**	-	-	**11,856,000,000**
Buildings	11,856,000,000	-	-	11,856,000,000
Accumulated depreciation	**4,495,489,264**	**286,838,712**	-	**4,208,650,552**
Buildings	4,495,489,264	286,838,712	-	4,208,650,552
Carrying amount	**7,360,510,736**	-	**286,838,712**	**7,647,349,448**
Buildings	7,360,510,736	-	286,838,712	7,647,349,448

12. Short-term Trade Payables

	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
Related parties	**113,946,089**	**113,946,089**	**113,946,089**	**113,946,089**
Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM)	113,946,089	113,946,089	113,946,089	113,946,089
Others	**28,913,684,556**	**28,913,684,556**	**21,074,588,759**	**21,074,588,759**
- INNO Joint Stock Company	555,544,845	555,544,845	555,544,845	555,544,845
- Anh Kiet Trading and Manufacturing Company Limited	524,025,610	524,025,610	724,025,610	724,025,610
- 38 Architecture Investment and Construction Design Joint Stock Company	102,416,390	102,416,390	102,416,390	102,416,390
- PLA Vietnam Design Consultancy JSC	1,077,355,964	1,077,355,964	1,077,355,964	1,077,355,964
- RECO Construction Joint Stock Company	-	-	982,916,975	982,916,975
- Other trade payables	26,654,341,747	26,654,341,747	17,632,328,975	17,632,328,975
Total	**29,027,630,645**	**29,027,630,645**	**21,188,534,848**	**21,188,534,848**

13. Short-term Prepayment from Customers

	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
- SLUC Company Limited	1,641,750,000	1,641,750,000	1,500,000,000	1,500,000,000
- DB Investment and Development One Member Company Limited	228,320,250	228,320,250	863,983,750	863,983,750
- IC Ictasinsaat Sanayi veTicaret A.S	692,178,555	692,178,555	5,617,920,263	5,617,920,263
- Vega City Joint Stock Company	1,253,888,384	1,253,888,384	1,253,888,384	1,253,888,384
- Everland Phu Yen Joint Stock Company	4,438,094,295	4,438,094,295	4,438,094,295	4,438,094,295
- Tan A Dai Thanh Development JSC	362,454,928	362,454,928	362,454,928	362,454,928
- Other Entities	161,833,983,552	161,833,983,552	147,377,154,161	147,377,154,161
Total	**170,450,669,964**	**170,450,669,964**	**161,413,495,781**	**161,413,495,781**

14. Taxes and other Payables to the State budget

Unit: VND

	Payable at the opening period	Receivable at the opening period	Payable arise in the period	Amount paid in the period	Payable at the closing period	Receivable at the closing period
Value added tax	3,755,222,416	-	20,361,051,566	23,549,500,377	915,411,150	348,637,545
Corporate income tax	171,298,157	-	5,423,010,851	3,971,298,157	1,623,010,851	-
Personal income tax	4,523,567,124	-	6,145,695,168	9,791,723,935	877,538,357	-
Land tax, land rental fees	-	212,948,889	1,584,096,696	1,098,307,042	272,840,765	-
Other taxes	-	-	46,123,882	49,298,048	-	3,174,166
Fees, charges and other payables	-	-	1,605,861	1,605,861	-	-
Total	**8,450,087,697**	**212,948,889**	**33,561,584,024**	**38,461,733,420**	**3,688,801,123**	**351,811,711**

Value Added Tax

The Corporation pays value added tax by the deduction method. The value added tax rate for exported goods is 0%. On June 30, 2025, the Government issued Decree No. 174/2025/ND-CP stipulating the policy of reducing value added tax according to Resolution No. 204/2025/QH15 dated June 17, 2025 of the National Assembly, effective from July 1, 2025 to December 31, 2026.

Corporate Income Tax

The Corporation must pay Corporate Income Tax on taxable income at a rate of 20%.

The Corporate Income Tax payable for the period is estimated as follows:

	01/01/2026-30/09/2026 VND	01/01/2025-30/09/2025 VND
Corporate income tax expense for 2026		
Total profit before tax	47,483,054,339	38,112,949,348
Adjustments to increase or decrease accounting profit to determine profit subject to corporate income tax:	1,975,492	8,111,689
Upward adjustments	*1,975,492*	*8,111,689*
Taxable income	47,485,029,831	38,121,061,037
Tax-exempt income	(20,369,975,574)	(14,741,676,501)
Taxable income	27,115,054,257	23,379,384,536
Tax rate	20%	20%
Corporate income tax payable	**5,423,010,851**	**4,675,876,907**

Land rental

Currently, the Corporation is temporarily recording land rental payments in accordance with Notice No. 9994/TB-HAN-QLĐ dated Mar 30, 2026 issued by the Hanoi Tax Office. The land rental amount recorded for the third of 2026 is VND 528,032,232.

Housing tax

Housing tax is paid according to the notice of the tax authority.

Other taxes

The Corporation declares and pays according to regulations.

15. Short-term accrued expenses

	30/09/2026 VND	01/01/2026 VND
Project costs accrued based on consulting contract revenue	8,677,621,168	3,484,030,517
Total	**8,677,621,168**	**3,484,030,517**

16. Other payables

	30/09/2026 VND	01/01/2026 VND
Other payables to related parties	***2,250,000,000***	***2,250,000,000***
- National General Construction Consulting JSC (NAGECCO)	375,000,000	375,000,000
- Vietnam Investment Consulting and Construction Designing JSC (CDC)	375,000,000	375,000,000
- Union of Survey JSC(Usco)	375,000,000	375,000,000
- Consultancy on Construction of Building Material Projects JSC (CCBM)	375,000,000	375,000,000
- Vietnam Water, Sanitation and Environment JSC (VIWASE)	375,000,000	375,000,000
- Consultant and Inspection JSC of Construction Technology and Equipment (CONINCO)	375,000,000	375,000,000
Other	***33,895,600,485***	***22,032,977,149***
- Trade union fund	296,321,399	61,807,902
- Social insurance	-	29,735,018
- Short-term deposits, collateral received	266,699,162	347,299,162
- Remuneration	1,428,053,341	1,472,676,768
- Others	31,904,526,583	20,121,458,299
Total	**36,145,600,485**	**24,282,977,149**

The Corporation has no other overdue unpaid debts..

17. Provision for Short-term payables

Provision for payables related to the Consulting Contract with Thai Nguyen Iron and Steel Joint Stock Company according to Conclusion No. 167/KL-TTCP dated June 14, 2019 of the Government Inspectorate on the Production Expansion Project, Phase 2 - Thai Nguyen Iron and Steel Company and may have to return the contract value collected.

18. Bonus and Welfare fund

	01/01/2026	Increase due to provision from profit	Expenditure of funds during the period	30/09/2026
Bonus fund	1,803,033,002	544,200,000	(1,806,020,000)	541,213,002
Welfare fund	581,328,529	4,471,741,540	(3,833,000,000)	1,220,070,069
Reward fund of executive management board of company	697,581,477	500,000,000	(531,217,329)	666,364,148
Total	**3,081,943,008**	**5,515,941,540**	**(6,170,237,329)**	**2,427,647,219**

19. Owner's equity

19a. Equity Fluctuation Reconciliation Table

Unit: VND

	Contributed capitalu	Development and investment funds	Retained earnings	Total
Balance as of 01/01/2025	**357,744,480,000**	**5,267,881,744**	**37,188,804,024**	**400,201,165,768**
Increase in capital in previous year	-	**1,600,000,000**	**524,140,716**	**2,124,140,716**
Profit/loss for previous year	-	-	37,712,944,740	37,712,944,740
Profit distribution	-	1,600,000,000	(37,188,804,024)	(35,588,804,024)
Balance as of 31/12/2025	**357,744,480,000**	**6,867,881,744**	**37,712,944,740**	**402,325,306,484**
Balance as of 01/01/2026	**357,744,480,000**	**6,867,881,744**	**37,712,944,740**	**402,325,306,484**
Increase in capital in current year	-	-	**42,060,043,488**	**42,060,043,488**
Profit/loss for previous year	-	-	42,060,043,488	42,060,043,488
Current year decrease in	-	-	**(37,712,944,740)**	**(37,712,944,740)**
Profit distribution	-	-	(5,515,941,540)	(5,515,941,540)
Paid dividends	-	-	(32,197,003,200)	(32,197,003,200)
Balance as of 30/09/2026	**357,744,480,000**	**6,867,881,744**	**42,060,043,488**	**406,672,405,232**

19b. Details of owner's capital contribution

	30/09/2026 VND	Rate %	01/01/2026 VND	Rate %
State shareholder capital contribution	312,377,480,000	87.32	312,377,480,000	87.32
Capital contribution of foreign shareholders ORIENTAL CONSULTANTS GLOBAL CO.,LTD	24,760,000,000	6.92	24,760,000,000	6.92
Other shareholders' equity	20,607,000,000	5.76	20,607,000,000	5.76
	357,744,480,000	**100**	**357,744,480,000**	**100**

19c. Stock

	30/09/2026 VND	01/01/2026 VND
Quantity of Authorized issuing stocks	**35,774,448**	**35,774,448**
Number of stocks sold to the public	**35,774,448**	**35,774,448**
Common stocks	35,774,448	35,774,448
Quantity of outstanding shares in circulation	**35,774,448**	**35,774,448**
Common stocks	35,774,448	35,774,448
Par value per stock (VND/stock)	10,000	10,000

20. Off Statement of Interim Financial Position Items

Foreign currencies

At the end of the reporting period, cash and cash equivalents included USD 33,335.94 (beginning balance USD 6,140.94).

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED INCOME STATEMENT

1. Total Revenue from Sales of Goods and Rendering of services

1a. Total revenue

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Revenue from consulting service	174,222,406,249	103,607,894,000
Revenue from Office floor rental	2,273,745,794	1,949,313,883
Total	**176,496,152,043**	**105,557,207,883**

1b. Revenue from sales and rendering of services to related parties

(See detailed explanation in Page 33)

2. Costs of Goods sold

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Cost of service	147,688,209,627	87,306,445,809
Cost of Office floor rental	1,219,601,345	960,931,063
Total	**148,907,810,972**	**88,267,376,872**

3. Finance income

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Interest income, interest from loans	2,908,353,978	1,784,277,827
Dividends or profits received	255,000,001	255,000,000
Unrealised exchange gain	-	-
Total	**3,163,353,979**	**2,039,277,827**

4. General Administrative Expenses

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Office supplies costs	87,545,802	66,300,836
Raw materials	4,740,926	19,030,940
Labour expenses	10,533,494,976	5,443,121,313
Depreciation expenses	436,352,390	582,139,276
Tax, Charge, Fee	528,032,232	(740,981,121)
Expenses of outsourcing services	164,214,231	56,337,019
Provision expenses	12,482,713,000	(111,142,741)
Other expenses in cash	2,825,083,307	2,239,630,521
Total	**27,062,176,864**	**7,554,436,043**

5. Other income

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Gain from design scheme competition	112,592,592	20,000,000
Others	9,607,492	400,925,926
Total	**122,200,084**	**420,925,926**

6. Other expense

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Cost of design proposal	106,308,963	19,000,000
Others	668,683	101,225,574
Total	**106,977,646**	**120,225,574**

7. Business and Production cost by items

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Raw materials	16,111,320,138	10,186,174,227
Labour expenses	85,139,707,590	45,519,023,355
Tax, Charge, Fee	528,032,232	(740,981,121)
Depreciation and amortisation	1,405,127,322	1,710,049,549
Expenses of outsourcing services	164,214,231	56,337,019
Provision expenses	12,482,713,000	(111,142,741)
Other expenses in cash	59,077,328,719	36,818,996,165
Total	**174,908,443,232**	**93,438,456,453**

VII. OTHER INFORMATION

1. Transactions and balances with related parties

Related parties to the Corporation include: key management members, individuals related to key management members and other related parties.

1a. Transactions and balances with key management members and individuals related to key management members

Key management members include: members of the Board of Management and members of the General Directors. Individuals related to key management members are close family members of key management members.

Transactions with key management members and individuals related to key management members

The Corporation does not have any sales or service transactions with key management members and individuals related to key management members and only has the following transactions with members of the Board of Management and individuals related to key management members.

Key Management Members' Remuneration

The income of key management members in the third quarter of 2026 is VND 2,127,000,000.

1b. Transactions and balances with other related parties

Other related parties to the Corporation include:

Other related parties	Relationship
Consultancy on Construction of Building Material Projects JSC. (CCBM)	Subsidary
Vietnam Investment Consulting and Construction Designing JSC (CDC)	Subsidary
Union of Survey JSC(Usco)	Subsidary
Vietnam National Consultant JSC. for Industrial and Urban Construction (VCC)	Subsidary
National General Construction Consulting JSC (NAGECCO)	Associate
Vietnam Water, Sanitation and Environment JSC (VIWASE)	Associate
Construction Consultant Safety Technique Inspection JSC (INCOSAF)	Associate
CIC Technology and Consultancy JSC	Associate

Transactions with other related parties:

Purchased goods and services:

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Consultancy on Construction of Building Material Projects JSC. (CCBM)	-	103,119,042
Construction Consultant Safety Technique Inspection JSC (INCOSAF)	1,851,852	7,407,408
Vietnam Water, Sanitation and Environment JSC (VIWASE)	1,300,000,000	-

Goods and services sold:

	01/07/2026-30/09/2026 VND	01/07/2025-30/09/2025 VND
Vietnam Water, Sanitation and Environment JSC (VIWASE)	-	18,518,519
Technology and Consultancy JSC (CIC)	227,272,724	-

2. Segment information

The Corporation operates mainly in one business field, which is construction consultancy, and only takes place within the territory of Vietnam.

3. Events occurring after the balance sheet date

There are no material events occurring after the balance sheet date that require adjustment to or disclosure in the interim consolidated financial statements.

Hanoi, Oct 30, 2026

Prepared by	Chief Accountant	General Director
Trinh Tuan Anh	Nguyen Thi Doan Trang	Nguyen Minh Hong