

**VIETNAM NATIONAL CONSTRUCTION CONSULTANT
CORPORATION – JOINT STOCK COMPANY**
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Vietnam National Construction Consultant Corporation – JSC (hereinafter referred to as the “Corporation”) presents this report together with the Corporation’s reviewed interim financial statements for the period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT, BOARD OF DIRECTORS, SUPERVISORY BOARD AND CHIEF ACCOUNTANT

The members of the Board of Management, Board of General Directors, Supervisory Board and Chief Accountant who held office during the period from 01 January 2026 to 30 June 2026 and to the date of this report are as follows:

Board of Management

Mr. Tran Duc Toan	Chairman	Appointed on 07 July 2026
Mr. Than Hong Linh	Chairman	Term ended on 29 June 2026
Mr. Tong Van Toan	Member	Appointed on 29 June 2026
Mr. Nguyen Minh Hong	Member	Appointed on 29 June 2026
Mr. Doan Duc Phi	Member	Appointed on 29 June 2026
Mr. Nguyen Dinh Thi	Member	Appointed on 29 June 2026
Mr. Nguyen Ba Minh	Member	Term ended on 29 June 2026
Mrs. Kieu Bich Hoa	Member	Term ended on 29 June 2026

Board of General Directors

Mr. Nguyen Minh Hong	General Director	Assigned responsibility for the Executive Board on 07 July 2026
Mr. Tran Duc Toan	General Director	Appointed on 09 July 2026
Mrs. Nguyen Thi To Trinh	Deputy General Director	Resigned on 07 July 2026
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	

Supervisory Board

Mr. Nguyen Ba Minh	Head of Supervisory Board	Appointed on 07 July 2026
Mr. Nguyen Van Phuc	Head of Supervisory Board	Term ended on 29 June 2026
Mr. Nguyen Van Phuc	Member	Appointed on 29 June 2026
Mrs. Nguyen Thi Ngoc Diep	Member	Appointed on 29 June 2026
Mr. Pham Vu Thanh	Member	Term ended on 29 June 2026
Mr. Hoang Khanh Duy	Member	Term ended on 29 June 2026

Chief Accountant

Mrs. Nguyen Thi Doan Trang	Chief Accountant
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STATEMENT OF THE BOARD OF MANAGEMENT (CONT'D)

The legal representative of the Corporation from 1 January 2026 to 12 July 2026 was Mr. Tran Duc Toan, General Director. Mr. Nguyen Minh Hong, General Director, was assigned to take charge of the Executive Management Board from 7 July 2026 and has served as the legal representative of the Corporation from 13 July 2026 to the date of this report.

AUDITORS

The accompanying financial statements have been reviewed by UHY Auditing and Consulting Company Limited.

BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Board of General Directors of the Corporation is responsible for preparing the interim financial statements from 01 January 2026 to 30 June 2026, which give a true and fair view of the interim financial position, interim results of operations and interim cash flows for the period. In preparing these interim financial statements, the Board of General Directors is required to:

- Design and implement internal control as the Board of General Directors and Board of Management determine is necessary to enable the preparation and presentation of separate financial statements that are free from material misstatement, whether due to fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare and present the separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory requirements applicable to the preparation and presentation of financial statements.
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Corporation will continue as a going concern.

The Board of General Directors confirms that the Corporation has complied with the above requirements in preparing the interim financial statements.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim financial position of the Corporation and for ensuring that the interim financial statements of the Corporation comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of interim financial statements. It is also responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Board of Directors



Nguyen Minh Hong
General Director

Hanoi, 04 September 2026

No.: 1049/2026/UHY - BCSX

REVIEW REPORT ON INTERIM SEPARATE FINANCIAL INFORMATION

*Regarding the interim financial statements of
Vietnam National Construction Consultant Corporation – JSC
For the period from 01 January 2026 to 30 June 2026*

**To: Board of Management and Board of Directors
Vietnam National Construction Consultant Corporation – JSC**

We have reviewed the accompanying interim separate financial statements of Vietnam National Construction Consultant Corporation – JSC (hereinafter referred to as the "Corporation"), comprising: the interim separate statement of financial position as at 30 June 2026, the interim separate income statement, the interim separate cash flow statement for the period from 01 January 2026 to 30 June 2026 and the notes to the interim separate financial statement. The interim separate financial statements of the Corporation were prepared on 04 September 2026, from pages 06 to 40.

The Board of General Directors' responsibility

The Board of General Directors of the Corporation is responsible for the preparation and fair presentation of the interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and the relevant legal regulations on the preparation and presentation of the interim separate financial statements, and for such internal control as the Board of General Directors determines necessary to enable the preparation and presentation of the interim separate financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410, "Review of Interim Financial Information Performed by the 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 and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion

Basis for Qualified conclusion

Payroll costs exceeding the approved payroll fund

According to Resolution No. 32/NQ-HĐQT dated 22 June 2026 of the Board of Directors of the Corporation, the approved payroll fund for 2025 of the Corporation was VND 171,432,120,000, comprising VND 2,085,120,000 for salaries, remuneration and bonuses of the Corporation's Management and VND 169,347,000,000 for the payroll fund of employees. In 2025, the Corporation recognised salary expenses, after deducting the salaries of Experts, totalling VND 184,541,292,882, exceeding the approved amount by VND 13,109,172,882.

REVIEW REPORT ON INTERIM SEPARATE FINANCIAL INFORMATION (CONT'D)

On 14 July 2026, the General Director submitted Proposal No. 28/TTr-VNCC to the Board of Directors requesting consideration and approval of an additional payroll fund for 2025 of VND 13,109,172,882. The proposal was approved in principle by the Chairman of the Board of Directors. However, as at the date of issuance of this review report, the Corporation has not provided us with the official Resolution or Decision of the Board of Directors approving the additional payroll fund and has not made any adjustment for the salary expenses exceeding the approved payroll fund. Therefore, we were unable to obtain sufficient appropriate evidence to determine the impact of this matter on undistributed after-tax profits as at 1 January 2026, payables and other related line items in the Corporation's interim separate financial statements for the period from 1 January 2026 to 30 June 2026.

Investment property with incomplete legal procedures

As at the date of issuance of this review report, the Corporation has not yet completed the procedures for obtaining the certificate of ownership for the investment property comprising 494 m² of floor area on the 4th floor of VG Building, No. 235 Nguyen Trai Street, Khuong Dinh Ward, Hanoi, received from Construction and Building Materials Engineering Consultancy Joint Stock Company. The cost and accumulated depreciation of this investment property as at 30 June 2026 were VND 11.86 billion and VND 4.4 billion, respectively, and as at 1 January 2026 were VND 11.86 billion and VND 4.21 billion, respectively (see Note 15). The presentation of the "Investment property" item in the Corporation's interim separate statement of financial position as at 30 June 2026 is dependent on the legal documentation for the asset following completion of the transfer procedures. Therefore, we were unable to determine the necessary adjustments, if any, relating to this line item and the impact of this matter on other line items in the Corporation's interim separate financial statements for the period from 1 January 2026 to 30 June 2026.

Qualified conclusion

Based on the results of our review, except for the effects of the matter described in the "Basis for Qualified Conclusion" section, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the financial position of Vietnam National Construction Consultant Corporation – JSC as at 30 June 2026, and of its results of operations and its cash flows from 1 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of interim financial statements.

Other matters

The separate financial statements of Vietnam National Construction Consultant Corporation – JSC for the financial year ended 31 December 2025 were audited by another auditor and audit firm. This auditor expressed a qualified opinion on these separate financial statements regarding investment property for which the legal procedures had not yet been completed, as stated in audit report No. 310326.020/BCTC.KT2 dated 31 March 2026.

The separate financial statements of Vietnam National Construction Consultant Corporation – JSC for the period from 01 January 2025 to 30 June 2025 were reviewed by another auditor and audit firm. This auditor expressed a qualified conclusion on these separate financial statements regarding investment property for which the legal procedures had not yet been completed, as stated in review report No. 290825.014/BCTC.KT2 dated 29 August 2025.


Le Quang Nghĩa

Deputy General Director

Auditor's Practicing Certificate No. 3660-2026-112-1

For and on behalf of

UHY AUDITING AND CONSULTING COMPANY LIMITED

Hanoi, 04 September 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	30/06/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		471,125,887,185	427,369,170,287
I. Cash and cash equivalents	110	5	104,609,950,282	63,866,224,206
Cash	111		64,229,950,282	48,866,224,206
Cash equivalents	112		40,380,000,000	15,000,000,000
II. Short-term financial investments	120	7	176,088,310,000	195,547,210,000
Short-term held-to-maturity investments	123		176,088,310,000	195,547,210,000
III. Current receivables	130		95,376,155,565	94,213,390,383
Short-term trade receivables	131	8	69,305,903,299	76,571,701,648
Short-term advances to suppliers	132	12	3,025,272,959	1,802,378,110
Other short-term receivables	135	9	31,158,157,468	25,276,080,679
Provision for doubtful short-term receivables	136	10	(8,113,178,161)	(9,436,770,054)
IV. Inventories	140	11	92,729,930,978	73,321,946,809
Inventories	141		92,729,930,978	73,321,946,809
VI. Other current assets	160		2,321,540,360	420,398,889
Short-term prepaid expenses	161	6	82,980,000	207,450,000
Tax and other receivables from the State budget	163	19	2,238,560,360	212,948,889
B. NON-CURRENT ASSETS	200		258,659,022,937	241,965,742,263
I. Long-term receivables	210		64,000,000	64,000,000
Other long-term receivables	215		64,000,000	64,000,000
II. Fixed assets	220		71,138,579,038	73,477,440,362
Tangible fixed assets	221	13	70,902,822,371	73,164,593,695
- Cost	222		117,279,016,769	117,189,490,843
- Accumulated depreciation	223		(46,376,194,398)	(44,024,897,148)
Intangible fixed assets	227	14	235,756,667	312,846,667
- Cost	228		10,076,648,420	10,076,648,420
- Accumulated amortisation	229		(9,840,891,753)	(9,763,801,753)
IV. Investment property	240	15	7,456,123,640	7,647,349,448
- Cost	241		11,856,000,000	11,856,000,000
- Accumulated depreciation	242		(4,399,876,360)	(4,208,650,552)
VI. Long-term financial investments	260	7	176,372,958,472	156,742,898,883
Investments in subsidiaries	261		68,243,850,433	68,243,850,433
Investments in associates, jointly controlled entities	262		50,473,354,941	50,473,354,941
Investments in other entities	263		38,025,693,509	38,025,693,509
Long-term held-to-maturity investments	265		19,630,059,589	-
VII. Other non-current assets	270		3,627,361,787	4,034,053,570
Long-term prepaid expenses	271	6	3,627,361,787	4,034,053,570
TOTAL ASSETS	280		729,784,910,122	669,334,912,550

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONT'D)
As at 30 June 2026

EQUITY AND LIABILITIES	Codes	Notes	30/06/2026 VND	01/01/2026 VND
C. LIABILITIES	300		326,127,163,653	267,009,606,066
I. Current liabilities	310		325,634,946,153	266,709,488,566
Short-term trade payables	311	16	25,501,709,160	21,188,534,848
Short-term advances from customers	312	17	184,400,891,344	161,413,495,781
Dividends and profits payable	313	18	32,252,882,197	55,878,997
Short-term tax and other payables to the State budget	314	19	5,126,480,406	8,450,087,697
Payables to employees	315		40,534,498,437	43,960,493,803
Short-term accrued expenses	316	20	4,989,736,813	3,484,030,517
Short-term deferred revenue	319	21	633,472,960	157,624,766
Other short-term payables	320	22	27,632,988,288	24,282,977,149
Short-term provisions	322	23	634,422,000	634,422,000
Bonus and welfare fund	323		3,927,864,548	3,081,943,008
II. Non-current liabilities	330		492,217,500	300,117,500
Other long-term payables	338		492,217,500	300,117,500
D. EQUITY	400	24	403,657,746,469	402,325,306,484
Share capital	411		357,744,480,000	357,744,480,000
- Shares with voting rights	411a		357,744,480,000	357,744,480,000
Development investment fund	418		6,867,881,744	6,867,881,744
Retained earnings	420		39,045,384,725	37,712,944,740
- Retained earnings at the end of the prior year	420a		-	-
- Retained earnings for the current period	420b		39,045,384,725	37,712,944,740
TOTAL EQUITY AND LIABILITIES	440		729,784,910,122	669,334,912,550

Approved, 04 September 2026



Trinh Tuan Anh
Preparer



Nguyen Thi Doan Trang
Chief Accountant



Nguyen Minh Hong
General Director

INTERIM SEPARATE INCOME STATEMENT
For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Revenue from sales of goods and rendering of services	01	26	233,095,213,386	144,606,136,813
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	10		233,095,213,386	144,606,136,813
Cost of sales	11	27	195,537,789,245	122,127,021,944
Gross profit/(loss) from sales of goods and rendering of services	20		37,557,424,141	22,479,114,869
Financial income	22	28	24,201,205,359	17,172,581,421
General and administrative expenses	26	29	17,974,995,180	13,605,948,176
Net profit/(loss) from operating activities	30		43,783,634,320	26,045,748,114
Other income	31	30	580,370,373	153,927,888
Other expenses	32	31	585,690,978	162,099,801
Other profit/(loss)	40		(5,320,605)	(8,171,913)
Profit/(loss) before tax	50		43,778,313,715	26,037,576,201
Current income tax expense	51	32	4,732,928,990	2,311,731,382
Deferred income tax expense	52		-	-
Profit/(loss) after tax	60		39,045,384,725	23,725,844,819

Approved, 04 September 2026



Trinh Tuan Anh
Preparer



Nguyen Thi Doan Trang
Chief Accountant



Nguyen Minh Hong
General Director

INTERIM SEPARATE CASH FLOW STATEMENT

(Applying the indirect method)

For the period from 01 January 2026 to 30 June 2026

	Codes	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
I. Cash flows from operating activities				
Profit before tax	01		43,778,313,715	26,037,576,201
Adjustments for:				
Depreciation and amortisation	02		2,619,613,058	3,168,778,328
Provisions	03		(1,323,591,893)	(1,036,126,800)
Foreign exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04		(12,562,167)	(615,327)
Gain/(loss) from investing and financial activities	05		(24,188,643,192)	(17,171,966,094)
Operating profit before changes in working capital	08		20,873,129,521	10,997,646,308
Increase, decrease in receivables	09		8,215,206,166	3,557,742,974
Increase, decrease in inventories	10		(19,407,984,169)	(3,787,299,746)
Increase, decrease in payables (excluding interest and corporate income tax)	11		23,113,002,014	(751,243,246)
Increase, decrease in prepaid expenses	12		531,161,783	336,701,154
Corporate income tax paid	15		(1,771,298,157)	(2,321,700,000)
Other operating cash outflows	17		(4,670,020,000)	(3,298,550,000)
Net cash flows from operating activities	20		26,883,197,158	4,733,297,444
II. Cash flows from investing activities				
Cash payments for acquisition of fixed assets and other long-term assets	21		(89,525,926)	(854,523,636)
Cash outflows for loans granted and purchase of debt instruments of other entities	23		(4,000,000,000)	(22,478,865,917)
Cash inflows from collection of loans and disposal of debt instruments of other entities	24		4,313,900,000	9,476,434,852
Interest and dividends received	27		13,623,592,677	13,036,695,720
Net cash flows from investing activities	30		13,847,966,751	(820,258,981)

INTERIM SEPARATE CASH FLOW STATEMENT (CONT'D)

(Applying the indirect method)

For the period from 01 January 2026 to 30 June 2026

	Codes	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
III. Cash flows from financing activities				
<i>Net cash flows from financing activities</i>	40		-	-
Net cash flows during the period	50		40,731,163,909	3,913,038,463
Opening balance of cash and cash equivalents	60	5	63,866,224,206	36,258,673,905
Effects of exchange rate changes	61		12,562,167	615,327
Closing balance of cash and cash equivalents	70	5	104,609,950,282	40,172,327,695

Approved, 04 September 2026



Trinh Tuan Anh
Preparer



Nguyen Thi Doan Trang
Chief Accountant




Nguyen Minh Hong
General Director

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1. GENERAL INFORMATION

Structure of ownership

Vietnam National Construction Consultant Corporation - Joint Stock Company was formerly a one-member limited liability company converted from a state-owned enterprise under Decision No. 744/QĐ-BXD dated 22 July 2010 of the Ministry of Construction. The Corporation operates under Business Registration Certificate number 0100105278 issued by the Hanoi Department of Planning and Investment for the first time on 31 December 2010, with the seventh change on 13 July 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 (now the Department of Finance) on 07 October 2016.

The Corporation's head office is located at: No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city, Vietnam.

The registered charter capital of the Corporation is VND 357,744,480,000; the actual contributed charter capital as of 30 June 2026 is VND 357,744,480,000, equivalent to 35,774,448 shares, par value of VND 10,000 per share.

The total number of employees of the Corporation as at 30 June 2026 was 527 employees (as at 01 January 2026 was 526 employees)

Business field

The Corporation's business sector is construction consulting services

Business lines

The main business activities of the Corporation are: Investment and construction consultancy, general contractor consultancy including EPC for civil and industrial construction investment projects; Preparation and examination of technical economic reports, investment reports, construction investment projects; Preparation and examination of technical designs, construction drawing designs, total cost estimates, construction estimates and technical infrastructure systems; Construction supervision.

Normal business cycle

The Corporation has a normal production and business cycle of no more than 12 months.

Business structure

The Corporation's member entities are as follows:

Address

VNCC Supervision Consulting and Project Management Branch – Vietnam National Construction Consultants Corporation – JSC
Building Science, Technology And Environment Centre
Branch of Vietnam National Construction Consultant Corporation - JSC

No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city

No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city

8th Floor- HUD Building, 159 Dien Bien Phu, Gia Dinh ward, Ho Chi Minh City

Information of subsidiaries, associates and joint ventures of the Corporation is provided in Note No. 7.

Statement on the comparability of information on the interim financial statements

As presented in “Note 36 – Comparative figures”, from 01 January 2026, the Corporation has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the accounting regime for enterprises (replacing Circular No. 200/2014/TT-BTC). Accordingly, dividends and profits payable have been reclassified from “Other short-term payables” to “Dividends and profits payable” (as detailed in Note 18).

This is a change in classification and presentation and does not affect the carrying amounts, results of operations or cash flows of the comparative period. Except for the above-mentioned matter, the application of this Circular has no material impact on the accounting policies and figures presented in the separate financial statements. Accordingly, the figures in the separate financial statements for the period from 01 January 2026 to 30 June 2026 are comparable with the corresponding figures of the prior period.

2. FINANCIAL YEAR, ACCOUNTING CURRENCY

Financial year

The financial year of the Corporation begins on 01 January and ends on 31 December of the calendar year. These financial statements have been prepared for the period from 1 January 2026 to 30 June 2026.

Accounting currency

The currency used in accounting is Vietnamese Dong (VND).

3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

Applied accounting standards

The Corporation applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, the guidance circulars for the implementation of Vietnamese Accounting Standards, and other relevant legal regulations on preparation and presentation of the interim financial statements.

In addition, the Corporation has prepared the consolidated financial statements of the Corporation and its subsidiaries in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of consolidated financial statements. In the consolidated financial statements, subsidiaries are entities over which the Corporation controls their operating and financial policies and have been fully consolidated.

Statement on compliance with accounting standards and regulations

The Board of Management confirms that it has complied with the requirements of the accounting standards and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, the circulars guiding the implementation of accounting standards of the Ministry of Finance, and relevant legal regulations on the preparation and presentation of the financial statements, in preparing the interim financial statements.

4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED

Basis for preparation of the interim separate financial statements

The separate financial statements are presented under the historical cost principle.

The separate financial statements of the Corporation are prepared by aggregating the financial statements of the independently accounting member units and the Corporation's Head Office.

In the Corporation's separate financial statements, internal transactions relating to assets, equity and internal receivables and payables have been fully eliminated.

Users of these separate financial statements should read them in conjunction with the consolidated financial statements of the Corporation and its subsidiaries for the period from 01 January 2026 to 30 June 2026 in order to obtain adequate information about the financial position, results of operations and cash flows of the Corporation as a whole.

The separate financial statements are prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

Accounting estimates

The preparation of the separate financial statements in compliance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities and assets and the presentation of contingent liabilities and assets at the end of the financial period, as well as the reported amounts of revenue and expenses throughout the financial period.

The significant estimates and assumptions affecting the separate financial statements include:

- Provision for doubtful receivables;
- Provision for decline in value of inventories;
- Provision for liabilities;
- Estimated allocation of prepaid expenses;
- Useful lives of property, plant and equipment;
- Classification and provision for financial investments;
- Estimated corporate income tax.

The estimates and assumptions are regularly reviewed based on past experience and other factors, including future assumptions that have a material impact on the Corporation's separate financial statements and which the Board of Management of the Corporation considers reasonable.

Financial instruments

Initial recognition

Financial assets

The Corporation's financial assets comprise cash and cash equivalents, trade receivables and other receivables, and loans. Upon initial recognition, financial assets are determined at the purchase price/issuance cost plus other costs directly attributable to the acquisition or issuance of such financial assets.

Financial liabilities

The Corporation's financial liabilities comprise trade payables and other payables, and accrued expenses. Upon initial recognition, financial liabilities are determined at the issuance price plus costs directly attributable to the issuance of such financial liabilities.

Measurement after initial recognition

Financial assets and financial liabilities have not been remeasured at fair value as at the end of the financial year, as Circular No. 210/2009/TT-BTC dated 6 November 2009 providing guidance on the application of International Financial Reporting Standards on the presentation and disclosure of financial instruments, as well as other prevailing regulations, only require the presentation and disclosure of financial instruments in the financial statements, without providing equivalent guidance on the measurement and recognition of the fair value of financial assets and financial liabilities.

Foreign currency transactions

Transactions in foreign currencies during the financial year are converted into Vietnamese Dong at the actual exchange rate at the transaction date.

The actual transaction exchange rate used to translate items denominated in foreign currencies at the date of preparation of the separate financial statements is determined on the following basis:

- For items classified as assets: the buying rate of the commercial bank where the Corporation regularly transacts is applied;
- For foreign currency deposits: the buying rate of the specific bank at which the Corporation maintains its foreign currency account is applied;
- For items classified as liabilities: the selling rate of the commercial bank where the Corporation regularly transacts is applied.

All exchange rate differences arising from actual transactions during the year, and differences arising from the retranslation of monetary items denominated in foreign currencies at the date of preparation of the separate financial statements, are recognized in the results of operations for the financial year.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and demand deposits.

Cash equivalents are short-term investments with a recovery or maturity term of no more than 3 months from the date of acquisition, that are highly liquid, readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

Financial investments

Held-to-maturity investments comprise term bank deposits held to maturity for the purpose of earning periodic interest income.

Investments in subsidiaries and associates are initially recognized at cost and are adjusted to reflect the revalued amounts determined under Decision No. 980/QD-BXD of the Ministry of Construction dated 25 August 2015 approving the enterprise value for equitization of the Corporation as at 00:00 on 1 January 2015, the Minutes of Equitization Settlement dated 7 October 2016 prepared by CPA Vietnam Auditing Company Limited on 10 October 2018, and Decision No. 607/QD-BXD of the Ministry of Construction dated 24 May 2021 on the value of State capital at the time of handover of the parent company – Vietnam Construction Consulting Corporation – to Vietnam Construction Consulting Corporation - JSC, and are further adjusted for changes in the interest in the net assets of associates arising after the date of handover to the joint stock company.

Investments in equity instruments of other entities are investments in equity instruments of other entities over which the Corporation has no control. The initial carrying value of these investments is determined at cost, adjusted to reflect the revalued amounts under Decision No. 980/QD-BXD of the Ministry of Construction dated 25 August 2015 approving the enterprise value for equitization of the Corporation as at 00:00 on 1 January 2015, the Minutes of Equitization Settlement dated 7 October 2016 prepared by CPA Vietnam Auditing Company Limited on 10 October 2018, and Decision No. 607/QD-BXD of the Ministry of Construction dated 24 May 2021 on the value of State capital at the time of handover of the parent company – Vietnam National Construction Consultant Corporation – Vietnam National Construction Consultant Corporation - JSC. Subsequently, the value of these investments is determined at cost less provision for diminution in the value of investments.

Provision for diminution in the value of investments is made at the end of the year, as follows:

- For investments in subsidiaries and associates: a provision is made when the investee incurs losses, based on the financial statements of the subsidiary or associate as at the date the provision is made.
- For long-term investments (not classified as trading securities) over which the Corporation has no significant influence: as the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements of the investee as at the date the provision is made.
- For held-to-maturity investments: a provision for doubtful debts is made based on the assessed recoverability, in accordance with prevailing regulations.

Receivables

Receivables are monitored in detail by maturity term, debtor, original currency, and other factors in accordance with the Corporation's management requirements. Receivables are classified as short-term and long-term in the separate financial statements based on their remaining term as at the reporting date.

Provision for doubtful debts is made for: receivables that are overdue for payment as stipulated in economic contracts, loan agreements, contractual commitments, or debt commitments; and receivables that are not yet due but are not recoverable. Provision for overdue receivables is based on the original repayment term stipulated in the original sale contract, without regard to any extension of the debt term agreed between the parties; and provision for receivables not yet due is made where the debtor has become bankrupt or is undergoing dissolution procedures, is missing, has absconded, or where a loss is otherwise expected.

Inventories

Inventories are initially recognized at cost, comprising purchase costs, processing costs, and other costs directly incurred to bring the inventories to their present location and condition as at the date of initial recognition. After initial recognition, at the date of preparing the separate financial statements, if the net realizable value of inventories is lower than cost, inventories are recognized at net realizable value.

Net realizable value is estimated based on the selling price of the inventories less the estimated costs to complete the products and the estimated selling expenses.

Method of determining the value of work in progress at year-end: work-in-progress production and business costs are accumulated by project not yet completed or for which revenue has not yet been recognized, corresponding to the volume of work in progress at year-end.

Provision for diminution in the value of inventories is made at the end of the year as the difference between the cost of inventories and their net realizable value.

Prepaid expenses

Costs incurred that relate to the results of production and business activities over multiple financial years are recorded as prepaid expenses to be gradually allocated to the results of operations over the relevant financial years.

The calculation and allocation of long-term prepaid expenses to production and business costs in each financial year is based on the nature and extent of each type of cost, in order to select a reasonable allocation method and basis.

The Corporation's prepaid expenses comprise:

Tools and supplies comprise assets held by the Corporation for use in the normal course of business, with a cost of less than VND 30 million per item and which therefore do not qualify for recognition as fixed assets under prevailing regulations. The cost of tools and instruments is allocated on a straight-line basis over a period ranging from 2 to 36 months.

Other prepaid expenses comprise computer software and are allocated on a straight-line basis over a useful life from 1 to 3 years.

Fixed assets

Tangible and intangible fixed assets are initially recognized at cost. During use, tangible and intangible fixed assets are stated at cost, accumulated depreciation/amortization, and carrying amount.

Measurement after initial recognition

Where costs are incurred that increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, such costs are capitalized as an additional cost of the tangible fixed asset.

Other costs incurred after a fixed asset has been put into use, such as repair, maintenance, and overhaul costs, are recognized in the separate statement of income in the year in which they are incurred.

The cost of tangible fixed assets is adjusted to reflect the revalued amounts under Decision No. 980/QĐ-BXD of the Ministry of Construction dated 25 August 2015 approving the enterprise value for equitization of the Corporation as at 0 am on 1 January 2015.

Fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives/depreciation rates of the various categories of fixed assets are as follows:

<u>Type of fixed assets</u>	<u>Useful lives</u>
- Buildings and structures	10 – 45 years
- Machinery and equipment	03 years
- Means of transportation	03 – 08 years
- Management equipment and tools	02 – 03 years
- Management software	03 – 05 years

Investment property

Investment property is property, comprising land use rights, buildings, or part of a building or both the building and land, and infrastructure held by the owner or by the lessee under a finance lease to earn rentals or for capital appreciation.

Investment property is stated at cost less accumulated depreciation. The cost of investment property comprises all costs incurred by the Corporation or the fair value of the consideration given in exchange to acquire the investment property up to the date of purchase or completion of construction.

Costs relating to investment property incurred after initial recognition are recognized as an expense, unless it is probable that such costs will enable the investment property to generate future economic benefits in excess of its originally assessed standard of performance, in which case the costs are capitalized as an increase to the cost of the investment property.

When investment property is sold, its cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized as income or expense for the period.

A transfer from owner-occupied property or inventories to investment property is made only when the owner ceases to use the asset and commences an operating lease to another party, or upon completion of the construction phase. A transfer from investment property to owner-occupied property or inventories is made only when the owner commences use of the asset, or commences development of the asset for sale. A transfer from investment property to owner-occupied property or inventories does not change the cost or net carrying value of the property at the date of transfer.

Investment property held for lease is depreciated on a straight-line basis over its estimated useful life. The useful life of investment property is as follows:

<u>Type of fixed assets</u>	<u>Useful life</u>
Buildings	31 years

Payables and accrued expenses

Payables and accrued expenses are recognized at the amount of the present obligation that the Corporation is required to settle in the future, arising from transactions involving goods or services already received, or from other financial obligations, as at the date of preparing the financial statements.

Accrued expenses are recognized on the basis of reasonable and reliable estimates of the amounts payable, based on the information and conditions available at the end of the financial year.

Payables are monitored in detail by the original repayment term, the remaining term at the reporting date, original currency, and by counterparty. Payables are not recognized at an amount lower than the obligation to be settled.

The classification of payables into trade payables, accrued expenses, and other payables is made on the following basis:

- Trade payables: reflect commercial payables arising from transactions involving the purchase of goods, services, or assets where the seller is an entity independent of the Company, including payables arising from imports made through an entrusted importer.
- Accrued expenses: reflect amounts payable for goods or services that have been received from a seller, or that have been supplied to a buyer, but which have not yet been paid because an invoice has not yet been received or because the accounting documentation is not yet complete, as well as payables to employees for unused annual leave and other production and business costs required to be accrued.
- Dividends and profits payable: reflect dividends and profits payable by the enterprise to its owners (shareholders, members of a limited liability company, etc.).
- Other payables: reflect payables that are non-commercial in nature and are not related to transactions involving the purchase, sale, or supply of goods and services

Provisions

Provisions are recognized only when all of the following conditions are satisfied:

- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation;
- A reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the expenditure required to settle the present obligation as at the end of the financial year.

Only expenditures relating to the specific matter for which a provision was originally recognized are charged against that provision.

Provisions are recognized as an expense in the financial year. Where the provision recognized in the prior financial year and not yet utilized exceeds the provision required for the reporting year, the excess is reversed as a reduction of production and business costs for the year. Any excess of the provision for warranty on design consultancy projects is reversed to other income for the year.

Basis of recognition of deferred revenue

Deferred revenue comprises revenue received in advance, such as: amounts prepaid by customers for one or more accounting periods in respect of asset leases; assets received as support, sponsorship, or donations that are subject to conditions attached to their management, use, or control; and other deferred revenue, such as revenue corresponding to the value of goods or services, or discounts, granted to customers under a loyalty program.

Deferred revenue is recognized as revenue in the accounting period in which the Company fulfills its obligation to supply the goods or services, or is allocated over the period during which the customer derives the related economic benefit, consistent with the nature of the transaction and the terms of the relevant contract.

Owners' equity

Share capital

Share capital is recognized at the amount actually contributed by the owners, as approved by the competent authority (if any).

Share premium

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance or subsequent issuance, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Costs directly attributable to the issuance of additional shares and the reissuance of treasury shares are recorded as a deduction from share premium.

Profit distribution

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

The Company's profit is recognized as a payable in the separate interim financial statements when it has been approved by the General Meeting of Shareholders.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders; the list of shareholders entitled to receive dividends is determined by the Vietnam Securities Depository and Clearing Corporation.

Revenue and income recognition

Revenue from rendering of services

Revenue from a transaction involving the rendering of services is recognized when the outcome of the transaction can be measured reliably. Where services are rendered over multiple periods, revenue is recognized for the period by reference to the stage of completion of the services at the end of the accounting period. The outcome of a transaction involving the rendering of services can be measured reliably when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. Where a contract provides the buyer with the right to return the services purchased under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer no longer has the right to return the services rendered;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

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

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

Dividends and distributed profits are recognized when the Corporation's right to receive the dividend or its right to receive the profit distribution is established.

Expense recognition

Cost of sales is recognised when the costs related to generating revenue have been incurred and can be reliably determined, in accordance with the matching principle with the corresponding revenue, regardless of the timing of payment.

Expenses other than cost of sales, including general and administrative expenses and other operating expenses, are recognised in the income statement in the period in which they are incurred, on a basis consistent with the related revenue and regardless of the timing of payment. These expenses are recognised when sufficient evidence of the obligation incurred is available and the amount can be reliably determined.

Expenses that do not provide future economic benefits are recognised immediately as expenses in the period in accordance with the prudence principle.

Expenses are classified and presented in accordance with the economic substance of each type of expense as prescribed by the applicable Accounting Standards and Accounting System.

Corporate income tax

Current corporate income tax

Current tax is the tax calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatment, non-deductible expenses, as well as adjustments for non-taxable income and utilized tax losses carried forward.

Current corporate income tax rate

During the period from 1 January 2026, to 30 June 2026, the Corporation shall apply a corporate income tax rate of 20% to production and business activities generating taxable income.

Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. 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 takes precedence over its legal form:

Segment reporting

As the Corporation's business activities are conducted primarily in the field of construction design consultancy and take place solely within the territory of Vietnam, the Corporation does not prepare segment reports by business segment or by geographical area.

5. CASH AND CASH EQUIVALENTS

Unrestricted cash and cash equivalents	30/06/2026 VND	01/01/2026 VND
- Cash	18,385,020,273	13,741,130,237
- Demand deposits	45,844,930,009	35,125,093,969
+ <i>Joint Stock Commercial Bank for Investment and Development of Vietnam - Cau Giay Branch</i>	38,591,507,097	26,133,729,782
<i>Vietnam Technological and Commercial Joint Stock Bank - Head Office</i>	1,158,065,681	5,700,457,130
+ <i>Other banks</i>	6,095,357,231	3,290,907,057
- Cash equivalents	40,380,000,000	15,000,000,000
+ <i>Joint Stock Commercial Bank for Investment and Development of Vietnam - Cau Giay Branch</i>	38,480,000,000	15,000,000,000
+ <i>Sai Gon Joint Stock Commercial Bank - Van Phuc Branch</i>	1,900,000,000	-
Total	104,609,950,282	63,866,224,206

6. PREPAID EXPENSES

a. *Short-term*

	30/06/2026 VND	01/01/2026 VND
- Computer software	82,980,000	207,450,000
Total	82,980,000	207,450,000

b. *Long-term*

	30/06/2026 VND	01/01/2026 VND
- Tools and equipment in use	510,030,253	933,280,496
- Architecture, Engineering & Construction Collection software	2,303,060,000	2,760,000,000
- Others	814,271,534	340,773,074
Total	3,627,361,787	4,034,053,570

VIETNAM NATIONAL CONSTRUCTION CONSULTANT CORPORATION – JSC

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
For the period from 01 January 2026 to 30 June 2026

7. FINANCIAL INVESTMENTS

7.1. Held-to-maturity investments

Items	30/06/2026				01/01/2026			
	VND		VND		VND		VND	
	Cost	Recoverable amount	Provision		Cost	Recoverable amount	Provision	
Short-term								
<i>Term deposits</i>								
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Cau Giay Branch	176,088,310,000	176,088,310,000	-		195,547,210,000	195,547,210,000	-	
- Others	176,088,310,000	176,088,310,000	-		195,547,210,000	195,547,210,000	-	
Long-term								
<i>Term deposits</i>								
- Southeast Asia Commercial Joint Stock Bank - Cau Giay Branch	102,295,000,000	102,295,000,000	-		101,925,000,000	101,925,000,000	-	
- Ho Chi Minh City Development Joint Stock Commercial Bank - Ba Dinh Branch - Tay Ho Transaction Office	73,793,310,000	73,793,310,000	-		93,622,210,000	93,622,210,000	-	
- Vietnam Maritime Commercial Joint Stock Bank - Da Nang Branch	19,630,059,589	19,630,059,589	-		-	-	-	
	19,630,059,589	19,630,059,589	-		-	-	-	
	7,300,000,000	7,300,000,000	-		-	-	-	
	12,020,059,589	12,020,059,589	-		-	-	-	
	310,000,000	310,000,000	-		-	-	-	
Total	195,718,369,589	195,718,369,589	-		195,547,210,000	195,547,210,000	-	

VIETNAM NATIONAL CONSTRUCTION CONSULTANT CORPORATION – JSC

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
For the period from 01 January 2026 to 30 June 2026

7.2. Investments in subsidiary associates, joint ventures and other entities

	30/06/2026 VND		01/01/2026 VND	
	Cost	Recoverable amount	Provision	Recoverable amount
Investments in subsidiaries				
- Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM)	68,243,850,433	68,243,850,433	-	68,243,850,433
- Vietnam Investment Consulting And Construction Designing Joint Stock Company (CDC)	11,599,524,738	11,599,524,738	-	11,599,524,738
- Vietnam Urban and Industrial Construction Consulting Joint Stock Company (VCC)	10,152,212,002	10,152,212,002	-	10,152,212,002
- Union Of Survey And Construction Joint Stock Company (USCO)	14,039,197,402	14,039,197,402	-	14,039,197,402
Investments in associates, jointly controlled entities				
- Vietnam Water, Sanitation And Environment Joint Stock Company (VIWASE)	32,452,916,291	32,452,916,291	-	32,452,916,291
- INCOSAF Construction Consultant And Safety Technique Inspection Joint Stock Company	50,473,354,941	50,473,354,941	-	50,473,354,941
- CIC Technology and Consultancy Joint Stock Company	16,079,573,733	16,079,573,733	-	16,079,573,733
- National General Construction Consulting Joint Stock Company (NAGECCO)	5,723,981,751	5,723,981,751	-	5,723,981,751
Investment in other entities				
- Consultant And Inspection Joint Stock Company Of Construction Technology And Equipment	6,571,775,910	6,571,775,910	-	6,571,775,910
- LILAMA Land Corporation	22,098,023,547	22,098,023,547	-	22,098,023,547
- Tan Cang Infrastructure Development Investment Joint Stock Company	38,025,693,509	38,025,693,509	-	38,025,693,509
- Asia-Pacific Engineering Consultancy Company	21,114,000,000	21,114,000,000	-	21,114,000,000
- LILAMA Land Corporation	6,626,292,837	6,626,292,837	-	6,626,292,837
- Tan Cang Infrastructure Development Investment Joint Stock Company	8,860,349,441	8,860,349,441	-	8,860,349,441
- Asia-Pacific Engineering Consultancy Company	1,425,051,231	1,425,051,231	-	1,425,051,231
Total	156,742,898,883	156,742,898,883	-	156,742,898,883

VIETNAM NATIONAL CONSTRUCTION CONSULTANT CORPORATION – JSC

NOTES TO THE SEPARATE FINANCIAL STATEMENTS For the period from 01 January 2026 to 30 June 2026

Details of the Company's investments as at 30 June 2026 are as follows:

Company name	Place of incorporation and operation	Ownership interest	Voting interest	Principal business activity
Subsidiaries				
- Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM)	Hanoi City	51.00%	51.00%	Construction consulting
- Vietnam Investment Consulting And Construction Designing Joint Stock Company (CDC)	Hanoi City	51.00%	51.00%	Construction design consulting
- Vietnam Urban and Industrial Construction Consulting Joint Stock Company (Stock code: CCV)	Hanoi City	51.00%	51.00%	Construction consulting
- Union Of Survey And Construction Joint Stock Company - USCO (stock code: USC)	Hanoi City	57.76%	57.76%	Construction surveying
Joint ventures and associates				
- Vietnam Water, Sanitation And Environment Joint Stock Company (stock code VWS)	Hanoi City	35.35%	35.35%	Construction consulting
- INCOSAF Construction Consultant And Safety Technique Inspection Joint Stock Company	Hanoi City	49.00%	49.00%	Construction quality inspection
- CIC Technology And Consultancy Joint Stock Company	Hanoi City	48.94%	48.94%	Information technology and
- National General Construction Consulting Joint Stock Company (stock code: NAC)	Ho Chi Minh City	48.57%	48.57%	Construction consulting
Other entities				
- Consultant And Inspection Joint Stock Company	Hanoi City	19.70%	19.70%	Construction consulting
- Of Construction Technology And Equipment - CONINCO				
- LILAMA Land Corporation	Hanoi City	6.21%	6.21%	Construction and real estate business
- Tan Cang Infrastructure Development Investment Joint Stock Company	Ho Chi Minh City	10.00%	10.00%	Construction and real estate business
- Asia-Pacific Engineering Consultancy Company	Hanoi City	13.80%	13.80%	Construction consulting

8. SHORT-TERM TRADE RECEIVABLES

	30/06/2026 VND	01/01/2026 VND
Trade receivables from other parties		
- Quang Ninh Provincial Police Department	69,305,903,299	(8,113,178,161)
- Airports Corporation of Vietnam – Joint Stock Company	504,614,400	-
- Lao Cai Province Construction Investment Project Management Board No. 1	15,125,416	-
- Quang Ninh Province Construction Investment Project Management Board	495,600,000	-
No. 1	427,419,713	-
- Dong Anh District Construction Investment Project Management Board	887,232,658	-
- BITECO Joint Stock Company	7,408,034,535	-
- Other trade receivables	59,567,876,577	(8,113,178,161)
Total	69,305,903,299	(8,113,178,161)
		76,571,701,648
		(9,436,770,054)

9. OTHER RECEIVABLES

	30/06/2026 VND	01/01/2026 VND
Receivables from other organisations and individuals		
- Dividends and profit distributed	31,158,157,468	-
- Social insurance	11,512,558,206	-
- Advances	2,796,352	4,304,761
- Deposits	9,748,013,125	14,912,175,123
- Receivable from remuneration of capital representatives	45,000,000	71,000,000
- Personal income tax receivable	287,636,064	365,166,660
- Other receivables	2,527,323,461	6,753,703,347
	7,034,830,260	1,719,730,788
Total	31,158,157,468	-
		25,276,080,679

10. BAD DEBTS

Total value of receivables overdue for payment or not yet due but unlikely to be recovered

	30/06/2026		01/01/2026	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Trade receivables				
- MHDI 10 Commercial And Construction Investment Joint Stock Company	8,113,178,161	- (8,113,178,161)	9,436,770,054	- (9,436,770,054)
- Song Da Urban Investment Construction and Development Joint Stock Company	938,181,817	- (938,181,817)	938,181,817	- (938,181,817)
- TID Facade Joint Stock Company	167,867,000	- (167,867,000)	167,867,000	- (167,867,000)
- Phuc Yen Town People's Committee	773,932,585	- (773,932,585)	773,932,585	- (773,932,585)
- Others	341,861,000	- (341,861,000)	341,861,000	- (341,861,000)
	5,891,335,759	- (5,891,335,759)	7,214,927,652	- (7,214,927,652)
Total	8,113,178,161	- (8,113,178,161)	9,436,770,054	- (9,436,770,054)

11. INVENTORIES

	30/06/2026		01/01/2026	
	VND		VND	
	Cost	Provision	Cost	Provision
- Work in progress	92,729,930,978	-	73,321,946,809	-
+ Long Thanh International Airport Project	7,759,376,679	-	7,872,326,336	-
+ Others	84,970,554,299	-	65,449,620,473	-
Total	92,729,930,978	-	73,321,946,809	-

12. SHORT-TERM ADVANCE TO SUPPLIERS

	30/06/2026 VND	01/01/2026 VND
Advances to related parties	489,200,000	68,000,000
- Vietnam Water, Sanitation And Environment Joint Stock Company - VIWASE	421,200,000	-
- Union Of Survey And Construction Joint Stock Company - USCO	68,000,000	68,000,000
Advances to other suppliers	2,536,072,959	1,734,378,110
- Cotecccons Construction Joint Stock Company	150,000,000	150,000,000
- HIHAUS & CO Company Limited	225,000,000	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
- Power Investigation And Designing 4 One Member	518,400,000	-
- Other suppliers	1,642,672,959	1,012,047,102
Total	3,025,272,959	1,802,378,110

VIETNAM NATIONAL CONSTRUCTION CONSULTANT CORPORATION – JSC

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
For the period from 01 January 2026 to 30 June 2026

13. TANGIBLE FIXED ASSETS

	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
<i>Acquisitions during the period</i>	-	-	-	89,525,926	89,525,926
As at 30/06/2026	69,900,339,549	38,023,484,546	7,303,151,841	2,052,040,833	117,279,016,769
<i>In which:</i>					
Fully depreciated but still in use	-	2,077,931,745	4,018,772,454	1,962,514,907	8,059,219,106
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)
<i>Depreciation for the period</i>	(837,451,827)	(1,287,246,945)	(190,748,208)	(35,850,270)	(2,351,297,250)
As at 30/06/2026	(16,206,347,406)	(22,875,248,035)	(5,313,432,815)	(1,981,166,142)	(46,376,194,398)
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 30/06/2026	53,693,992,143	15,148,236,511	1,989,719,026	70,874,691	70,902,822,371

Details of tangible fixed assets currently in use with a value equal to or exceeding 10% of the total carrying amount of tangible fixed assets are as follows:

No	Items	Date	Cost VND	Accumulated depreciation VND	Carrying amount VND
1	VNCC Headquarters Building	01/10/2017	68,199,773,716	14,763,443,486	53,436,330,230
2	Electrical system of VNCC Headquarters Building	01/10/2017	15,477,843,419	8,176,974,300	7,300,869,119
3	Air conditioning system of VNCC Headquarters Building	01/10/2017	14,039,208,452	8,741,733,623	5,297,474,829

14. INTANGIBLE FIXED ASSETS

Currency: VND

	Computer software	Total
Cost		
As at 01/01/2026	10,076,648,420	10,076,648,420
As at 30/06/2026	10,076,648,420	10,076,648,420
<i>In which:</i>		
Fully depreciated but still in use	9,305,748,420	9,305,748,420
Accumulated amortisation		
As at 01/01/2026	(9,763,801,753)	(9,763,801,753)
Amortisation for the period	(77,090,000)	(77,090,000)
As at 30/06/2026	(9,840,891,753)	(9,840,891,753)
Carrying amount		
As at 01/01/2026	312,846,667	312,846,667
As at 30/06/2026	235,756,667	235,756,667

15. INVESTMENT PROPERTIES

	01/01/2026 VND	During the year (VND)		30/06/2026 VND
		Increases	Decreases	
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	(4,208,650,552)	(191,225,808)	-	(4,399,876,360)
Buildings	(4,208,650,552)	(191,225,808)	-	(4,399,876,360)
Carrying amount	7,647,349,448	-	(191,225,808)	7,456,123,640
Buildings	7,647,349,448	-	(191,225,808)	7,456,123,640

(*) The Corporation's investment property held for lease comprises the 4th floor of VG Building, No. 235 Nguyen Trai, Khuong Dinh Ward, Hanoi City, received from Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM), which was recognized in the enterprise valuation dossier for equitization of the Corporation approved under Decision No. 980/QD-BXD dated 25 August 2015 of the Ministry of Construction on the enterprise value for equitization of the parent company – Vietnam National Construction Consultant Corporation. The Corporation has not yet been issued the ownership certificate in respect of this investment property.

As at 30 June 2026, the Corporation has not performed a fair value assessment of the investment property held for lease.

16. SHORT-TERM TRADE PAYABLES

	30/06/2026 VND	01/01/2026 VND
Payables to other suppliers	25,501,709,160	21,188,534,848
- INNO Joint Stock Company	555,544,845	555,544,845
- Anh Kiet Trading and Manufacturing Company Limited	524,025,610	724,025,610
- 38 Architecture Investment and Construction Design Joint Stock Company	102,416,390	102,416,390
- RECO Construction Joint Stock Company	-	982,916,975
- Thang Long Power Construction JSC	600,392,544	68,963,165
- PLA Vietnam Design Consultancy JSC	1,077,355,964	1,077,355,964
- Vietnam Construction Engineering One Member Company Limited	1,115,856,000	1,673,784,000
- Gia Bao Office Company Limited	1,492,577,174	1,719,419,186
- Other trade payables	20,033,540,633	14,284,108,713
Total	25,501,709,160	21,188,534,848

17. SHORT-TERM ADVANCES FROM CUSTOMERS

	30/06/2026 VND	01/01/2026 VND
Advances from other parties	184,400,891,344	161,413,495,781
- SLUC Company Limited	1,500,000,000	1,500,000,000
- DB Investment and Development One Member Company Limited	228,320,250	863,983,750
- Lan Anh - Phu Quoc Company Limited	128,773,289	128,773,289
- IC Ictasinsaat Sanayi ve Ticaret A.S	4,147,586,866	5,617,920,263
- Vega City Joint Stock Company	1,253,888,384	1,253,888,384
- Everland Phu Yen Joint Stock Company	4,438,094,295	4,438,094,295
- Tan A Dai Thanh Development JSC	362,454,928	362,454,928
- Taseco Land Investment JSC	921,186,465	1,545,878,105
- Ngan Luc Investment and Development JSC	25,920,000	3,302,864,650
- Advances from other customers	171,394,666,867	142,399,638,117
Total	184,400,891,344	161,413,495,781

18. DIVIDENDS AND PROFITS PAYABLE

	30/06/2026 VND	01/01/2026 VND
Dividends and profits payable	32,252,882,197	55,878,997

19. TAXES AND OTHER RECEIVABLES FROM / PAYABLES TO THE STATE BUDGET

	01/01/2026 VND		Incurred during the period VND		30/06/2026 VND	
	Payables	Receivables	Payables	Paid	Payables	Receivables
- Value-added tax	3,755,222,416	-	10,923,506,936	12,887,552,554	1,951,168,789	159,991,991
- Corporate income tax	171,298,157	-	4,732,928,990	1,771,298,157	3,132,928,990	-
- Personal income tax	4,523,567,124	-	467,538,482	6,771,099,881	42,382,627	1,822,376,902
- Land tax, land rental fees	-	212,948,889	1,056,064,464	1,098,307,042	-	255,191,467
- Other taxes	-	-	45,461,025	46,461,025	-	1,000,000
- Fees, charges and other payables	-	-	1,605,861	1,605,861	-	-
Total	8,450,087,697	212,948,889	17,227,105,758	22,576,324,520	5,126,480,406	2,238,560,360

The Company's tax reports will be subject to inspection by the Tax Authority. Because the application of tax laws and regulations can be interpreted in different ways, the tax amount presented in the financial statements may be subject to change according to the final decision of the Tax Authority.

20. SHORT-TERM ACCRUED EXPENSES

	30/06/2026 VND	01/01/2026 VND
- Accrued expenses for consultancy contracts	4,989,736,813	3,334,030,517
- Other short-term accrued expenses	-	150,000,000
Total	4,989,736,813	3,484,030,517

21. DEFERRED REVENUE

	30/06/2026 VND	01/01/2026 VND
- Revenue from office floor rental received in advance	633,472,960	157,624,766
Total	633,472,960	157,624,766

22. OTHER SHORT-TERM PAYABLES

	30/06/2026 VND	01/01/2026 VND
- Trade union funds	488,804,984	61,807,902
- Social insurance	-	29,735,018
- Short-term deposits and collateral received	250,199,162	347,299,162
- Amounts payable to project managers	20,451,219,280	20,021,550,550
- Investment entrustment	2,250,000,000	2,250,000,000
- Remuneration payable to representatives	1,209,385,309	1,472,676,768
- Other short-term payables	2,983,379,553	99,907,749
Total	27,632,988,288	24,282,977,149

23. PROVISION FOR SHORT-TERM PAYABLES

Provision payable relating to the Consultancy Contract between the Corporation and Thai Nguyen Iron and Steel Joint Stock Corporation under Conclusion No. 167/KL-TTCP dated 14 June 2019 of the Government Inspectorate on the Phase 2 Production Expansion Project of Thai Nguyen Iron and Steel Company, in respect of which the Corporation may be required to repay the contract value already collected.

24. OWNERS' EQUITY**24.1. Movements in owners' equity**

	Share capital	Development and investment fund	Retained earnings	Currency: VND Total
01/01/2025	357,744,480,000	5,267,881,744	37,188,804,024	400,201,165,768
- Profit of prior year	-	-	37,712,944,740	37,712,944,740
- Profit distribution	-	1,600,000,000	(37,188,804,024)	(35,588,804,024)
31/12/2025	357,744,480,000	6,867,881,744	37,712,944,740	402,325,306,484
- Profit for the year	-	-	39,045,384,725	39,045,384,725
- Profit distribution during the period (*)	-	-	(37,712,944,740)	(37,712,944,740)
30/06/2026	357,744,480,000	6,867,881,744	39,045,384,725	403,657,746,469

(*) During the period, the Corporation carried out profit distribution in accordance with Resolution No. 53/NQ-DHDCD dated 29 June 2026, as follows:

- Dividends paid to shareholders: VND 32,197,003,200, representing a cash dividend payout ratio of 9.0% of charter capital)
- Reward and welfare fund and Bonus fund for management: VND 5,515,941,540.

24.2. Details of the share capital

	30/06/2026 VND	Percentage	01/01/2026 VND	Percentage
- State Capital Investment Corporation	312,377,480,000	87.32%	312,377,480,000	87.32%
- Oriental Consultants Global Co.,Ltd	24,760,000,000	6.92%	24,760,000,000	6.92%
- Other shareholders	20,607,000,000	5.76%	20,607,000,000	5.76%
Total	357,744,480,000	100%	357,744,480,000	100%

24.3. Shares

	30/06/2026	01/01/2026
- Number of shares issued to the public	35,774,448	35,774,448
+ <i>Ordinary shares</i>	35,774,448	35,774,448
- Number of shares outstanding	35,774,448	35,774,448
+ <i>Ordinary shares</i>	35,774,448	35,774,448
* Par value per share (VND/share):	10,000	10,000

24.4. Transactions in capital with owners and distribution of dividends and profit

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Contributed capital		
<i>Opening balance</i>	357,744,480,000	357,744,480,000
<i>Closing balance</i>	357,744,480,000	357,744,480,000
- Dividends and profits distributed	32,197,003,200	28,691,558,400

25. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

25.1. Operating lease commitments

The Corporation entered into a land lease contract at 243 De La Thanh, Lang Thuong Ward, Dong Da District (now No. 183 Huynh Thuc Khang Street, Lang Ward), Hanoi City, for use as its head office and business production premises. The lease term is 50 years from 26 April 2005. The leased land area is 1,667.4 m². Under this contract, the Corporation is required to pay annual land rental until the expiry of the contract, in accordance with prevailing State regulations.

25.2. Foreign currency

	30/06/2026	01/01/2026
- US Dollar (USD)	33,127.74	6,140.94

26. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Revenue from design consultancy services	229,039,357,942	141,104,982,678
- Office floor rental revenue	4,055,855,444	3,501,154,135
Total	233,095,213,386	144,606,136,813

27. COST OF GOODS SOLD

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Cost of design consultancy services rendered	193,244,918,860	119,540,650,075
- Cost of office floor rental services	2,292,870,385	2,586,371,869
Total	195,537,789,245	122,127,021,944

28. FINANCIAL INCOME

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Interest income from term deposits	4,045,955,541	2,685,904,920
- Dividends received	20,142,687,651	14,486,061,174
- Foreign exchange gains on revaluation at the end of the period	12,562,167	615,327
Total	24,201,205,359	17,172,581,421

29. GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Materials expenses	236,343,639	234,814,196
- Employee expenses	12,816,509,049	8,783,308,874
- Depreciation of fixed assets	865,231,020	1,144,941,741
- Taxes, fees and charges	1,056,064,464	1,062,064,464
- External service expenses	200,926,299	92,818,623
- Other cash expenses	4,123,512,602	3,324,127,078
- (Reversal) provision expenses	(1,323,591,893)	(1,036,126,800)
Total	17,974,995,180	13,605,948,176

30. OTHER INCOME

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Income from design competition awards	30,000,000	153,888,888
- Others	550,370,373	39,000
Total	580,370,373	153,927,888

31. OTHER EXPENSES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Penalties	1,306,809	7,757,209
- Design competition expenses	34,037,500	146,194,444
- Others	550,346,669	8,148,148
Total	585,690,978	162,099,801

32. CORPORATE INCOME TAX

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Accounting profit before tax	43,778,313,715	26,037,576,201
- Adjustments:	(20,113,668,764)	(14,478,919,292)
+ Non-taxable income	(20,102,413,406)	(14,486,061,174)
+ Non-deductible expenses	1,306,809	7,757,209
+ Foreign exchange gains on revaluation at the end of the period	(12,562,167)	(615,327)
- Total taxable income	23,664,644,951	11,558,656,909
- Current corporate income tax rate	20%	20%
- Estimated corporate income tax payable	4,732,928,990	2,311,731,382
- Total current corporate income tax expense	4,732,928,990	2,311,731,382

33. BASIC EARNINGS/(LOSS) PER SHARE

In accordance with Vietnamese Accounting Standard No. 30 "Earnings per Share", where an enterprise is required to prepare both separate financial statements and consolidated financial statements, information on earnings per share is only required to be presented in the consolidated financial statements. Accordingly, the Company does not present earnings per share information in these separate financial statements.

34. PRODUCTION AND BUSINESS COSTS BY NATURE OF EXPENSE

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Materials expenses	25,273,139,343	14,825,448,685
- Labour costs	118,776,649,100	68,042,028,412
- Depreciation of fixed assets	2,619,613,058	3,168,778,328
- External service expenses	200,926,299	14,603,986,034
- Other cash expenses	89,847,077,147	39,916,155,207
- (Reversal) provision expenses	(1,323,591,893)	(1,036,126,800)
Total	235,393,813,054	139,520,269,866

35. TRANSACTION AND BALANCE WITH RELATED PARTIES

The list of related parties that had transactions with the Corporation and their relationships with the Corporation are as follows:

No	Related parties	Relationship
1	Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM)	Subsidiary
2	Vietnam Investment Consulting And Construction Designing Joint Stock Company (CDC)	Subsidiary
3	Union Of Survey And Construction Joint Stock	Subsidiary
4	Vietnam Urban and Industrial Construction Consulting Joint Stock Company (VCC)	Subsidiary
5	National General Construction Consulting Joint Stock Company (NAGECCO)	Associate
6	Vietnam Water, Sanitation And Environment Joint Stock Company (VIWASE)	Associate
7	Incosaf Construction Consultant And Safety Technique Inspection Joint Stock Company	Associate
8	CIC Technology And Consultancy JSC	Associate
9	Consultant And Inspection Joint Stock Company Of Construction Technology And Equipment (CONINCO)	Mr. Nguyen Xuan Hai – Deputy General Director of the Corporation, concurrently a Member of the Board of Directors of this company
10	LILAMA Land Corporation	Mr. Nguyen Van Phuc – Head of the Supervisory Board of the Corporation until 29 June 2026, concurrently a Member of the Board of Management of this company
11	Members of the Board of Directors, the Board of Management, the Supervisory Board, other key management personnel of the Corporation, and their related parties	

Transactions with related parties incurred during the period

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Revenue from sale goods and rendering services	661,195,286	-
- Consultant And Inspection Joint Stock Company Of Construction Technology And Equipment - CONINCO	92,592,593	-
- Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM)	27,777,778	-
- Vietnam Investment Consulting And Construction Designing Joint Stock Company (CDC)	74,074,074	-
- Union Of Survey And Construction Joint Stock Company - USCO	27,777,778	-
- Vietnam Urban and Industrial Construction Consulting Joint Stock Company (VCC)	92,592,593	-
- Vietnam Water, Sanitation And Environment Joint Stock Company (VIWASE)	27,777,778	-
- National General Construction Consulting Joint Stock Company (NAGECO)	92,592,593	-
- CIC Technology And Consultancy Joint Stock Company	198,232,321	-
- INCOSAF Construction Consultant And Safety Technique Inspection Joint Stock Company	27,777,778	-
Purchase of goods and services	148,600,000	215,285,000
- CIC Technology And Consultancy Joint Stock Company	148,600,000	215,285,000
Dividends and profit distributed	19,315,357,897	13,875,406,120
- Consultancy On Construction Of Building Material Projects Joint Stock Company (CCBM)	49,846,177	43,600,920
- Vietnam Investment Consulting And Construction Designing Joint Stock Company (CDC)	2,476,927,200	1,533,100,800
- Union Of Survey And Construction Joint Stock Company - USCO	651,203,000	346,249,400
- Vietnam Urban and Industrial Construction Consulting Joint Stock Company (VCC)	5,798,088,000	4,250,340,000
- CIC Technology And Consultancy Joint Stock Company	1,135,491,520	611,795,000
- Vietnam Water, Sanitation And Environment Joint Stock Company (VIWASE)	1,018,080,000	1,018,080,000
- National General Construction Consulting Joint Stock Company (NAGECO)	3,029,400,000	2,754,000,000
- INCOSAF Construction Consultant And Safety Technique Inspection Joint Stock Company	746,760,000	795,270,000
- Consultant And Inspection Joint Stock Company Of Construction Technology And Equipment - CONINCO	4,409,562,000	2,522,970,000

Balances with related parties are detailed in Note 12.

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Income of members of the Board of Management, the Board of General Directors, and other key management personnel of the Corporation	2,552,400,000	2,031,000,000
- Mr. Than Hong Linh – Chairman of the Board of Management	297,600,000	243,000,000
- Mr. Tran Duc Toan – Member of the Board of Management, General Director	297,600,000	240,000,000
- Ms. Kieu Bich Hoa – Member of the Board of Management	24,000,000	24,000,000
- Mr. Nguyen Ba Minh – Member of the Board of Management	240,600,000	189,000,000
- Mr. Tong Van Toan – Member of the Board of Management	24,000,000	24,000,000
- Ms. Nguyen Thi To Trinh – Deputy General Director	240,600,000	189,000,000
- Mr. Nguyen Dinh Thi – Deputy General Director	240,600,000	189,000,000
- Mr. Nguyen Xuan Hai – Deputy General Director	240,600,000	189,000,000
- Mr. Nguyen Minh Hong – Deputy General Director	240,600,000	189,000,000
- Mr. Nguyen Truong Linh – Deputy General Director	240,600,000	189,000,000
- Mr. Doan Duc Phi – Deputy General Director	240,600,000	189,000,000
- Ms. Nguyen Thi Doan Trang – Chief Accountant	225,000,000	177,000,000
Income of members of the Supervisory Board	276,600,000	225,000,000

36. COMPARATIVE FIGURES

The comparative figures are those presented in the audited separate financial statements for the financial year ended 31 December 2025 and the reviewed separate financial statements for the period from 01 January 2025 to 30 June 2025 of Vietnam National Construction Consultant Corporation – JSC.

From 01 January 2026, the Corporation has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Vietnamese Corporate Accounting System (replacing Circular No. 200/2014/TT-BTC).

Accordingly, the Corporation has updated certain accounting policies relating to the presentation of the separate financial statements. These changes relate to classification and presentation and do not affect the carrying amounts, separate results of operations or separate cash flows of the comparative period. Except for the above-mentioned matters, the application of this Circular has no other material impact on the accounting policies and figures previously presented. Accordingly, the financial statements for the period from 01 January 2026 to 30 June 2026 are comparable with those of the prior period.

Details of the reclassification of the comparative figures are as follows:

Figures according to the financial statements for the financial year ended 31 December 2025			Adjustments in accordance with Circular No. 99/2025/TT-BTC		
Items	Code	Balance VND	Items	Code	Balance VND
A. BALANCE SHEET			A. STATEMENT OF FINANCIAL POSITION		
			Dividends and profit payable	313	55,878,997
Other short-term payables	319	24,338,856,146	Other short-term payables	320	24,282,977,149

37. EVENTS OCCURRING AFTER THE END OF THE ACCOUNTING PERIOD

No events have occurred after the end of the accounting period that require adjustment to the amounts or disclosure in the financial statements.

Approved, 04 September 2026



Trinh Tuan Anh
Preparer



Nguyen Thi Doan Trang
Chief Accountant



Nguyen Minh Hong
General Director