CÔNG TY CỔ PHẦN TẬP ĐOÀN CNCTECH
CNCTECH GROUP JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số/No: 1208/2026/CBTT-CNC

Hà Nội, ngày 12 tháng 08 năm 2026
Ha Noi, August 12, 2026

V/v: Công bố BCTC riêng lẻ và hợp nhất giữa niên độ đã được soát xét
Re: Disclosure of the reviewed Interim Separate & Consolidated Financial Statements

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi/To: **- Ủy ban Chứng khoán nhà nước/ *The State Securities Commission***
- Sở Giao dịch Chứng khoán Việt Nam/ *Vietnam Stock Exchange*
- Sở Giao dịch Chứng khoán Hà Nội/ *Hanoi Stock Exchange*

1. Tên tổ chức: **CÔNG TY CỔ PHẦN TẬP ĐOÀN CNCTECH**
   Name of organization: ***CNCTECH GROUP JOINT STOCK COMPANY***
   - Mã chứng khoán: CLI
     Ticker *CLI*
   - Địa chỉ: Tầng 1, Tòa nhà Vista, Số 4/15 Phố Duy Tân, Phường Cầu Giấy, Thành phố Hà Nội, Việt Nam
     Address *1st Floor, Vista Building, 4/15 Duy Tan Street, Cau Giay Ward, Hanoi City, Vietnam*
   - Điện thoại liên hệ: (+84) 86 820 8111
     Telephone *(+84) 86 820 8111*
   - E-mail: hello@cnctech.vn

2. Nội dung thông tin công bố/*Contents of disclosure:*

Báo cáo tài chính riêng và Báo cáo tài chính hợp nhất giữa niên độ đã được soát xét cho kỳ hoạt động 6 tháng kết thúc ngày 30 tháng 6 năm 2026.

Reviewed Interim Separate Financial Statements & Reviewed Interim Consolidated Financial Statements For the 6-month period ended 30 June 2026.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 12/08/2026 tại đường dẫn: https://cnctech.vn/vi/cong-bo-thong-tin.html

This information was published on the company's website on 12/08/2026, as in the link: https://cnctech.vn/vi/cong-bo-thong-tin.html

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/*Attached documents*: Báo cáo tài chính riêng và Báo cáo tài chính hợp nhất giữa niên độ đã được soát xét cho kỳ hoạt động 6 tháng kết thúc ngày 30 tháng 6 năm 2026/ *Reviewed Interim Separate Financial Statements & Reviewed Interim Consolidated Financial Statements For the 6-month period ended 30 June 2026.*

CÔNG TY CỔ PHẦN TẬP ĐOÀN CNCTECH
CNCTECH GROUP JOINT STOCK COMPANY
Người được ủy quyền Công bố thông tin
Authorized person to disclose information

CÔNG TY CỔ PHẦN TẬP ĐOÀN CNCTECH
CNCTECH
M.S.D.N: 0106839469

VŨ ANH TUẤN/VU ANH TUAN

Deloitte.

CNCTECH GROUP JOINT STOCK COMPANY

(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

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STATEMENT OF THE EXECUTIVE BOARD

The Executive Board of CNCTech Group Joint Stock Company (the "Company") presents this report together with the Company's interim consolidated financial statements for the 6-month period ended 30 June 2026.

THE BOARDS OF DIRECTOR, EXECUTIVE BOARD AND BOARD OF SUPERVISORS

The members of the Board of Directors, Executive Board and Board of Supervisors of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Nguyen Van Hung	Chairman
Mr. Dao Hoang Viet	Vice Chairman
Mr. Nguyen Trung Kien	Vice Chairman
Ms. Nguyen Thi Dung	Member
Mr. Ngo Hung Tin	Member (appointed on 26 March 2026)
Mr. Vu Anh Tuan	Member (resigned on 26 March 2026)

Executive Board

Mr. Nguyen Van Hung	Group Executive Chairman
Mr. Nguyen Trung Kien	Vice Group Executive Chairman cum Chief Executive Officer
Mr. Vu Anh Tuan	Vice Group Executive Chairman
Ms. Nguyen Thi Dung	Vice Group Executive Chairman
Ms. Nguyen Phuong Nga	Deputy Chief Executive Officer
Ms. Dinh Thi Thu Ha	Deputy Chief Executive Officer
Mr. Dinh Hung Cuong	Deputy Chief Executive Officer (resigned on 01 January 2026)

Board of Supervisors

Ms. Nguyen Hong Nhung	Head of Board of Supervisors
Ms. Le Thi Van	Member
Ms. Nguyen Ngan Giang	Member (appointed on 26 March 2026)
Mr. Nguyen Phu Hoang	Member (resigned on 26 March 2026)

THE EXECUTIVE BOARD'S STATEMENT OF RESPONSIBILITY

The Executive Board of the Company is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the consolidated financial position of the Company as at 30 June 2026, and its consolidated financial performance and its consolidated cash flows for the period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting. In preparing these interim consolidated financial statements, the Executive Board is required to:

- 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 consolidated financial statements;
- prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting the interim consolidated financial statements so as to minimize errors and frauds.

CNCTECH GROUP JOINT STOCK COMPANY
1st Floor, Vista Building, No. 4/15 Duy Tan Street,
Cau Giay Ward, Hanoi, Vietnam

STATEMENT OF THE EXECUTIVE BOARD (Continued)

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

The Executive Board confirms that the Company has complied with the above requirements in preparing these interim consolidated financial statements.

For and on behalf of the Executive Board,

CÔNG TY CỔ PHẦN TẬP ĐOÀN CNCTECH
CNCTECH
M.S.D.N: 0106839469

Nguyen Van Hung
Group Executive Chairman/
Legal representative

Hanoi, 10 August 2026

Deloitte Vietnam Audit Co. Ltd
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Hanoi
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No.: 0161 /VN1A-HN-BC

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: **Shareholders**
Board of Directors and Executive Board
CNCTech Group Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of CNCTech Group Joint Stock Company (the "Company"), approved on 10 August 2026, as set out from page 05 to page 55, which comprise the interim consolidated statement of financial position as at 30 June 2026, the interim consolidated income statement and the interim consolidated cash flows statement for 6-month the period then ended, and a summary of significant accounting policies and other explanatory information.

The Executive Board's Responsibility for the Interim Consolidated Financial Statements

The Executive Board is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting and for such internal control as the Executive Board determines is necessary to enable the preparation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial statements 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the interim consolidated financial position of the Company as at 30 June 2026, and of its interim consolidated financial performance and its interim consolidated cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting.

Deloitte.

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(Continued)

Other Matter

Comparative figures of the interim consolidated income statements, interim consolidated cash flow statement and corresponding notes are the figures of the unreviewed interim consolidated financial statements for the 6-month period ended 30 June 2025.

M.S.D.N:0100112500-C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM
THÀNH PHỐ HÀ NỘI

Pham Quynh Hoa
Audit Partner
Audit Practising Registration Certificate
No. 0910-2023-001-1

DELOITTE VIETNAM AUDIT COMPANY LIMITED

10 August 2026
Hanoi, S.R. Vietnam

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassified)
A.	**CURRENT ASSETS**	**100**		**2,343,593,032,522**	**2,354,459,925,581**
I.	**Cash and cash equivalents**	**110**	**5**	**327,177,640,927**	**301,518,616,923**
1.	Cash	111		182,860,709,999	110,315,417,133
2.	Cash equivalents	112		144,316,930,928	191,203,199,790
II.	**Short-term financial investments**	**120**	**6**	**675,236,824,478**	**1,115,830,476,133**
1.	Trading securities	121		-	172,047,800,000
2.	Short-term held-to-maturity investments	123		679,226,824,478	945,882,676,133
3.	Provision for short-term held-to-maturity investments	124		(3,990,000,000)	(2,100,000,000)
III.	**Short-term receivables**	**130**		**896,956,859,753**	**602,157,552,005**
1.	Short-term trade receivables	131	7	449,823,883,857	431,242,650,136
2.	Short-term advances to suppliers	132	8	142,106,021,295	82,666,252,099
3.	Other short-term receivables	135	9	308,632,422,658	89,477,879,566
4.	Provision for short-term doubtful debts	136	7,8	(3,605,468,057)	(1,229,229,796)
IV.	**Inventories**	**140**	**10**	**309,092,989,544**	**233,978,006,859**
1.	Inventories	141		309,092,989,544	233,978,006,859
V.	**Other short-term assets**	**160**		**135,128,717,820**	**100,975,273,661**
1.	Short-term deferred expenses	161	11	24,191,191,425	10,489,465,327
2.	Value added tax deductibles	162		103,591,540,637	85,752,780,053
3.	Taxes and other receivables from the State budget	163	12	7,341,821,374	4,733,028,281
4.	Other short-term assets	165		4,164,384	-

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassified)
B.	**NON-CURRENT ASSETS**	**200**		**5,243,995,556,940**	**5,044,623,076,963**
I.	**Long-term receivables**	**210**		**53,496,595,843**	**50,949,339,500**
1.	Other long-term receivables	215	9	53,496,595,843	50,949,339,500
II.	**Fixed assets**	**220**		**771,292,525,857**	**752,814,994,353**
1.	Tangible fixed assets	221	13	713,746,089,587	726,486,537,147
	- Cost	*222*		*909,047,961,574*	*895,930,629,389*
	- Accumulated depreciation	*223*		*(195,301,871,987)*	*(169,444,092,242)*
2.	Finance lease assets	224	14	54,707,768,936	22,988,761,754
	- Cost	*225*		*71,389,379,258*	*36,798,948,456*
	- Accumulated depreciation	*226*		*(16,681,610,322)*	*(13,810,186,702)*
3.	Intangible assets	227	15	2,838,667,334	3,339,695,452
	- Cost	*228*		*11,091,166,400*	*11,059,636,400*
	- Accumulated amortisation	*229*		*(8,252,499,066)*	*(7,719,940,948)*
III.	**Investment property**	**240**	**16**	**2,285,801,811,480**	**2,057,947,352,035**
	- Cost	*241*		*2,590,080,398,924*	*2,329,957,182,748*
	- Accumulated depreciation	*242*		*(304,278,587,444)*	*(272,009,830,713)*
IV.	**Long-term assets in progress**	**250**		**548,552,753,556**	**577,057,767,281**
1.	Construction in progress	252	17	548,552,753,556	577,057,767,281
V.	**Long-term financial investments**	**260**	**6**	**390,189,211,874**	**334,079,066,832**
1.	Investments in joint-ventures, associates	262		328,963,702,771	273,709,066,832
2.	Equity investments in other entities	263		61,900,000,000	59,800,000,000
3.	Provision for impairment of long-term investments in other entities	264		(1,244,490,897)	-
4.	Long-term held-to-maturity investments	265		570,000,000	570,000,000
VI.	**Other long-term assets**	**270**		**1,194,662,658,330**	**1,271,774,556,962**
1.	Long-term deferred expenses	271	11	1,193,025,050,984	1,271,554,245,617
2.	Deferred tax assets	272	24	1,637,607,346	220,311,345
	TOTAL ASSETS (280=100+200)	**280**		**7,587,588,589,462**	**7,399,083,002,544**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance (Reclassified)
C.	**LIABILITIES**	**300**		**5,254,011,656,565**	**5,118,968,930,085**
I.	**Current liabilities**	**310**		**2,305,557,437,253**	**2,292,023,510,751**
1.	Short-term trade payables	311	18	654,254,063,336	503,492,935,812
2.	Short-term advances from customers	312	19	247,264,225,942	278,605,769,249
3.	Dividends and profit payables	313		426,232,662	6,952,228,568
4.	Short-term taxes and amounts payable to the State budget	314	12	47,663,395,345	37,667,818,737
5.	Payables to employees	315		21,898,480,000	27,706,257,409
6.	Short-term accrued expenses	316	20	13,891,965,496	15,651,253,914
7.	Short-term deferred revenue	319	21	117,886,170,367	195,627,566,837
8.	Other current payables	320	22	137,096,588,265	335,552,460,788
9.	Short-term borrowings and obligations under finance leases	321	23	1,061,555,997,670	888,678,371,396
10.	Short-term provisions	322		3,620,318,170	2,088,848,041
II.	**Long-term liabilities**	**330**		**2,948,454,219,312**	**2,826,945,419,334**
1.	Long-term trade payables	331		2,384,658,584	2,384,658,584
2.	Long-term deferred revenue	337	21	30,949,761,654	18,177,207,644
3.	Other long-term payables	338	22	174,353,491,867	164,794,586,288
4.	Long-term borrowings and obligations under finance leases	339	23	2,598,961,823,767	2,501,133,511,389
5.	Deferred tax liabilities	342	24	141,804,483,440	140,455,455,429
D.	**EQUITY**	**400**	**25**	**2,333,576,932,897**	**2,280,114,072,459**
1.	Owners' contributed capital	411		916,000,000,000	916,000,000,000
	- Ordinary shares carrying voting rights	*411a*		*916,000,000,000*	*916,000,000,000*
2.	Share premium	412		127,600,000,000	127,600,000,000
3.	Other owners' capital	414		108,000,000,000	108,000,000,000
4.	Other reserves	419		(5,781,153,773)	(4,864,930,892)
5.	Retained earnings	420		588,583,715,128	490,682,300,782
	- Retained earnings accumulated to the prior year	*420a*		*489,409,193,320*	*336,434,896,802*
	- Retained earnings of the current period/current year	*420b*		*99,174,521,808*	*154,247,403,980*
6.	Non-controlling interests	429		599,174,371,542	642,696,702,569
	TOTAL RESOURCES (440=300+400)	**440**		**7,587,588,589,462**	**7,399,083,002,544**

Nguyen Minh Trang	**Le Thu Thuy**	**Nguyen Van Hung**
Preparer	**Chief Accountant**	**Legal representative**

Approved on 10 August 2026

INTERIM CONSOLIDATED INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Gross revenue from goods sold and services rendered**	**01**	**28**	**1,438,803,832,581**	**675,376,513,572**
2.	Deductions	02	28	56,940,400	659,029,321
3.	**Net revenue from goods sold and services rendered (10=01-02)**	**10**	**28**	**1,438,746,892,181**	**674,717,484,251**
4.	Cost of sales	11	29	1,095,838,582,302	482,316,035,717
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**342,908,309,879**	**192,401,448,534**
6.	**Profit/(Loss) from the sale, liquidation of investment properties**	**21**		**-**	**(144,270,212)**
7.	Financial income	22	31	49,975,973,717	23,862,022,593
8.	Financial expenses	23	32	133,787,529,329	102,374,595,649
	- In which: Borrowing costs	*24*		*130,794,135,820*	*98,910,559,561*
9.	Selling expenses	25	33	29,033,710,258	20,004,996,871
10.	General and administration expenses	26	33	85,590,931,484	69,836,639,664
11.	Share of net profit from joint-ventures, associates	27	6	6,388,552,765	599,938,859
12.	**Operating profit (30=20+21+(22-23)-(25+26)+27)**	**30**		**150,860,665,290**	**24,502,907,590**
13.	Other income	31		6,098,218,327	8,587,978,515
14.	Other expenses	32		4,615,134,077	695,407,256
15.	**Profit from other activities (40=31-32)**	**40**		**1,483,084,250**	**7,892,571,259**
16.	**Accounting profit before tax (50=30+40)**	**50**		**152,343,749,540**	**32,395,478,849**
17.	Current corporate income tax expense	51	34	35,935,781,309	8,148,607,505
18.	Deferred corporate tax (income)	52	34	(68,267,990)	(366,357,695)
19.	**Net profit after corporate income tax (60=50-51-52)**	**60**		**116,476,236,221**	**24,613,229,039**
	In which:				
	Profit after tax attributable to Parent Company	61		99,174,521,808	22,862,245,605
	Profit after tax attributable to non-controlling shareholders	62		17,301,714,413	1,750,983,434
20.	**Basic earnings per share**	**70**	**35**	**1,071**	**243**

CÔNG TY CỔ PHẦN TẬP ĐOÀN CNCTECH

Nguyen Minh Trang
Preparer

Le Thu Thuy
Chief Accountant

Nguyen Van Hung
Legal representative

Approved on 10 August 2026

The accompanying notes are an integral part of these interim consolidated financial statements

INTERIM CONSOLIDATED CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***152,343,749,540***	***32,395,478,849***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets, investment properties and land rental paid in a lump sum	02	89,025,837,543	65,242,380,435
	Provisions	03	5,152,199,287	(1,644,529,513)
	Foreign exchange (gain) arising from translating foreign currency-denominated monetary items	04	(386,183,938)	(720,801,625)
	(Gain) from investing, financing activities	05	(53,124,271,771)	(18,161,742,062)
	Borrowing costs	06	130,794,135,820	98,910,559,561
3.	***Operating profit before movements in working capital***	***08***	***323,805,466,481***	***176,021,345,645***
	Increases, decreases in receivables	09	(145,650,433,640)	4,422,506,579
	Increases, decreases in inventories	10	(75,024,540,287)	(71,713,530,775)
	Increases, decreases in payables (excluding accrued loan interest and corporate income tax payable)	11	10,356,674,850	(52,085,227,403)
	Increases, decreases in deferred expenses	12	(809,799,274)	18,236,535,720
	Increases, decreases in trading securities	13	172,047,800,000	-
	Borrowing costs paid	14	(132,548,205,731)	(103,315,089,190)
	Corporate income tax paid	15	(28,130,778,048)	(19,312,411,784)
	Net cash generated by/(used in) operating activities	***20***	***124,046,184,351***	***(47,745,871,208)***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(570,323,465,074)	(264,708,709,112)
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22	1,809,595,960	25,832,972,176
3.	Cash outflow for lending, buying debt instruments of other entities	23	(648,600,000,000)	(223,915,209,723)
4.	Cash recovered from lending, selling debt instruments of other entities	24	956,265,273,768	375,309,608,630
5.	Equity investments in other entities	25	(124,055,442,325)	(2,728,248,000)
6.	Cash recovered from investments in other entities	26	14,800,000,000	-
7.	Interest earned, dividends and profits received	27	41,704,433,371	12,075,574,429
	Net cash used in investing activities	***30***	***(328,399,604,300)***	***(78,134,011,600)***

INTERIM CONSOLIDATED CASH FLOW STATEMENT (Continued)

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Return of contributed capital to owners and repurchase of issued shares	32	(323,200,000)	-
2.	Proceeds from borrowings	33	1,156,738,681,126	872,552,241,623
3.	Repayment of borrowings	34	(910,233,350,914)	(565,891,643,177)
4.	Repayment of obligations under finance leases	35	(4,694,839,037)	(5,260,370,252)
5.	Dividends and profit distributions paid	36	(11,359,310,092)	(300,000,000)
	Net cash generated by financing activities	***40***	***230,127,981,083***	***301,100,228,194***
	Net increases in cash and cash equivalents (50=20+30+40)	**50**	**25,774,561,134**	**175,220,345,386**
	Cash and cash equivalents at the beginning of the period	**60**	**301,518,616,923**	**199,763,948,767**
	Effects of changes in foreign exchange rates	61	(115,537,130)	(231,318,886)
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**327,177,640,927**	**374,752,975,267**

Nguyen Minh Trang
Preparer

Le Thu Thuy
Chief Accountant

Nguyen Van Hung
Legal representative

Approved on 10 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements

1. GENERAL INFORMATION

CNCTech Group Joint Stock Company (the "Company") formerly known as CNC Hanoi Investment and Development Company Limited was established under Enterprise Registration Certificate No. 0106839469 dated 06 May 2015 issued by Hanoi Authority for Planning and Investment (currently known as Hanoi Department of Finance). On 29 December 2017, the Company transformed its ownership structure from a limited liability company to a joint stock company. The latest amended Enterprise Registration Certificate was the 22nd amendment dated 13 August 2025. The Company became a public company on 26 December 2025 under Official Dispatch No. 9337/UBCK-GSDC issued by the State Securities Commission.

The Company's shares have been traded on the Unlisted Public Company Market (UPCoM) since 06 May 2026 under the stock code CLI.

The head office of the Company is on the 1st Floor, Vista Building, No. 4/15 Duy Tan Street, Cau Giay Ward, Hanoi, Vietnam.

The total number of the Company and subsidiaries' employees as at 30 June 2026 was 920 (as at 31 December 2025: 969).

Operating industry and principal activities

The Company's operating industry is:

- Metal forging, stamping, pressing and rolling; metal powder smelting;
- Consulting, brokerage, real estate auction, land use rights auction;
- Real estate and land use rights business with owned or leased properties;
- Other professional, scientific, and technological activities that have not yet been classified;
- Research and development of natural science and engineering experiments;
- Mechanical processing; metal processing and coating;
- Manufacturing of cutlery, hand tools, and common metal objects;
- Producing other products made of metals that have not yet been classified;
- Manufacturing of metallurgical machines;
- Production of iron, steel, and cast iron;
- Iron and steel casting;
- Non-ferrous metal casting;
- Manufacture of metal structures;
- Manufacturing products from plastic;
- Rental of motor vehicles;
- Wholesale machinery, equipment and other machine parts;
- Other business support service activities have not been classified anywhere; and
- Research and development of social science and humanities experiments.

The principal activities of the Company and its subsidiaries include industrial manufacturing, financial investment, trading, construction and leasing of factories.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

The characteristics of the Company's operations in the fiscal year have impact on the interim consolidated financial statements.

1) Partial Divestment of the Investment in Arts Group Joint Stock Company ("Arts Group")

The Company entered into Share Transfer Agreement No. 0406/2026/HDCNCP/CNCTech Group-Mr.Kha dated 04 June 2026 with Mr. Nguyen Quang Kha to transfer 600,000 shares held by the Company in Arts Group, with a transfer value of VND 6,000,000,000, as approved under Decision No. 0406/2026/QD-TGD dated 04 June 2026 of the Company's Chief Executive Officer.

Following this transaction, the Company's direct ownership interest and direct voting rights in Arts Group were both reduced to 48.23%. Accordingly, Arts Group became a direct associate of the Company from 29 June 2026.

2) Capital contribution for the establishment of BGL Services Limited Company ("BGL Services")

Pursuant to Resolution No. 1901/2026/NQ-HDTV dated 19 January 2026, the Members' Council of Bac Giang International Logistics Company Limited approved a 100% capital contribution to establish its wholly owned subsidiary, BGL Services (the Company's indirect subsidiary), which operates in sector of warehousing and storage services sector, with a total charter capital of VND 10,000,000,000. As at 30 June 2026, Bac Giang International Logistics Company Limited had contributed VND 6,000,000,000 in cash and was continuing to make capital contributions in accordance with the aforementioned plan to establish this subsidiary.

The Company's structure

As at 30 June 2026, details of the Company's subsidiaries and associates are as follows:

No	Name	Place of incorporation and operation	Proportion of ownership interest	Proportion of voting power held	Principal activities
	a) Direct subsidiaries				
1	CNCTech Binh Duong Joint Stock Company	Ho Chi Minh City	99.00%	99.00%	Industrial production and factory lease
2	CNCTech Ha Nam Joint Stock Company	Ninh Binh	98.00%	98.00%	Factory and warehouse for lease
3	Thang Long CNCTech Joint Stock Company	Phu Tho	94.28%	94.28%	Industrial production and factory lease
4	CNCTech Global Joint Stock Company	Bac Ninh	92.00%	92.00%	Construction and factory lease
5	Vinh Phuc VinaStartup Joint Stock Company	Phu Tho	79.49%	79.49%	Construction and factory lease
6	FSI Group Joint Stock Company (i)	Phu Tho	48.00%	51.00%	Financial investment
	b) Indirect subsidiaries				
1	Bac Giang International Logistics Company Limited	Bac Ninh	57.17%	94.02%	Warehousing and goods storage services
2	CNC High Technologies Joint Stock Company	Ho Chi Minh City	92.69%	98.32%	Industrial manufacturing
3	SMCTech Joint Stock Company	Phu Tho	58.28%	61.82%	Industrial manufacturing
4	ASV Industry Joint Stock Company	Phu Tho	48.08%	51.00%	Trading
5	BGL Services Limited Company	Bac Ninh	57.17%	100%	Warehousing and goods storage services

No	Name	Place of incorporation and operation	Proportion of ownership interest	Proportion of voting power held	Principal activities
	c) Direct associates				
1	MKC Vinh Phuc Joint Stock Company	Phu Tho	50.00%	50.00%	Real estate business
2	VINECO Telecommunication Systems Joint Stock Company	Hanoi	49.00%	49.00%	Manufacturing and processing of electronic and telecommunications equipment
3	Arts Group Joint Stock Company	Phu Tho	48.23%	48.23%	Manufacturing and processing of medical equipment and instruments
4	Vietnam CNC and Technology Application Joint Stock Company	Hanoi	35.14%	35.14%	Research, design and manufacture of specialized machines
5	Vietnam American Oil Tools Joint Stock Company	Ho Chi Minh City	24.02%	24.02%	Production and processing of petroleum components
	d) Indirect associate				
1	CNCTech Aerospace Joint Stock Company	Phu Tho	39.84%	42.26%	Manufacture of measuring, testing, navigation and control equipment

(i) The Company has entered into an agreement with Bao Ngoc One Member Limited Company (a major shareholder of FSI Group Joint Stock Company ("FSI Group")) whereby the Company is granted more than 50% of the voting rights in FSI Group. Accordingly, the Company has the ability to control the financial and operating policies of FSI Group. As a result, the Company is deemed to have control over FSI Group and therefore recognises FSI Group as a subsidiary of the Company.

Disclosure of information comparability in the interim consolidated financial statements

Comparative figures on the interim consolidated statement of financial position and corresponding notes are the figures of the audited consolidated financial statements for the year ended 31 December 2025.

Comparative figures on the interim consolidated income statement, interim consolidated cash flow statement and corresponding notes are the figures of the unreviewed interim consolidated financial statements for the 6-month period ended 30 June 2025.

The Company has adopted the new accounting guidance in the preparation and presentation of the interim consolidated financial statements for the 6-month period ended 30 June 2026. Accordingly, certain prior-year figures have been reclassified to enhance their comparability with the current period presentation, as follows:

Items	Codes	Previously reported amount	Reclassification	Amount after reclassification
		VND	VND	VND
Cash equivalents	112	191,172,372,393	30,827,397	191,203,199,790
Short-term held-to-maturity investments	123	638,000,000,000	307,882,676,133	945,882,676,133
Provision for short-term held-to-maturity investments	124	-	(2,100,000,000)	(2,100,000,000)
Other short-term receivables	135	110,323,383,096	(20,845,503,530)	89,477,879,566
Provision for short-term doubtful debts	136	(3,329,229,796)	2,100,000,000	(1,229,229,796)
Other long-term receivables	215	80,949,339,500	(30,000,000,000)	50,949,339,500
Equity investments in other entities	263	29,800,000,000	30,000,000,000	59,800,000,000
Long-term held-to-maturity investments	265	-	570,000,000	570,000,000
Short-term loan receivables		287,068,000,000	(287,068,000,000)	-
Long-term loan receivables		570,000,000	(570,000,000)	-
Dividends and profit payables	313	-	6,952,228,568	6,952,228,568
Other current payables	320	342,504,689,356	(6,952,228,568)	335,552,460,788

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim consolidated financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting.

The interim consolidated financial statements are prepared based on consolidation of interim separate financial statements of the Company and its subsidiaries' interim financial statements.

The accompanying interim consolidated financial statements are not intended to present the interim consolidated financial position, consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

The interim consolidated financial statements are prepared for the 6-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Minister of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 01 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Minister of Finance. The Executive Board has applied Circular 99 in the preparation and presentation of the interim consolidated financial statements for the 6-month period ended 30 June 2026.

On 20 April 2026, the Minister of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014, which provides guidance on the preparation and presentation of consolidated financial statements. Circular 43 applies to the consolidated financial reporting for financial years beginning on or after 01 January 2026. The Executive Board has applied Circular 43 in the preparation and presentation of the interim consolidated financial statements for the 6-month period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim consolidated financial statements, are as follows:

Estimates

The preparation of interim consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Executive Board's best knowledge, actual results may differ from those estimates.

Basis of consolidation

The interim consolidated financial statements incorporate the financial statements of the Company and enterprises controlled by the Company (its subsidiaries) for the 6-month period ended 30 June 2026. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the period are included in the interim consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations under the acquisition method

The assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

Business combination under common control

A business combination under common control is a business combination in which all of the combining entities are ultimately controlled by the same party or parties both before and after the combination, and that control is not transitory. An entity may be controlled by an individual or a group of individuals through contractual arrangements.

A business combination under common control is accounted for as follows:

- Assets and liabilities of the combining entities are recognized at their carrying amounts as of the combination date;
- No goodwill arises from the business combination transaction;
- The interim consolidated income statement reflects the operating results of the combining entities from the date of the business combination;
- The difference between the consideration transferred and the net assets of the acquired entity is recognized in Other Owners' capital.

In case the Company divests its investment resulting in the loss of control over a subsidiary previously acquired through a business combination under common control, the difference previously recognized in equity between the consideration transferred and the net assets of the subsidiary at the acquisition date shall be reclassified to retained earnings at the divestment date.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

Investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Company's share of the fair value of the associate's identifiable net assets is recognised as goodwill and is included in the carrying amount of the investment. Any excess of the Company's share of the fair value of the associate's identifiable net assets over the cost of the investment, after reassessment, is recognised immediately in the consolidated income statement in the period in which the investment is acquired.

The results of operations, assets and liabilities of associates are incorporated in the interim consolidated financial statements using the equity method. Under the equity method, an investment in an associate is initially recognised in the consolidated statement of financial position at cost and subsequently adjusted for changes in the Company's share of the net assets of the associate after the date of acquisition. The consolidated income statement reflects the Company's share of the results of operations of the associate. Losses of an associate in excess of the Company's interest in that associate are not recognised, except to the extent that the Company has incurred legal or constructive obligations or has made payments on behalf of the associate to settle obligations for which the Company has guaranteed or committed to provide support, in such cases, the Company undertakes to absorb losses of the associate or allows the associate not to reimburse/indemnify the Company for the liabilities settled on its behalf. If the associate subsequently reports profits, the Company resumes recognizing its share of those profits only after its share of the profits equals the share of losses not previously recognised.

When group entities enter into transactions (upstream or downstream) with an associate, any resulting gains or losses from such transactions are adjusted in accordance with applicable accounting regulations.

Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition. Goodwill is amortised on the straight-line basis over its estimated period of benefit of 10 years.

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. Goodwill arising on the acquisition of subsidiaries is presented separately as an asset in the interim consolidated statement of financial position.

On disposal of a subsidiary, associate or jointly controlled entities, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on disposal.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments

Trading securities

Trading securities are securities held by the Company for trading purposes. Trading securities are recognised from the date on which the Company obtains ownership rights and are initially measured at the fair value of the consideration paid at the transaction date. Transaction costs related to the acquisition of trading securities (if any), such as brokerage fees, transaction fees, information service fees, taxes, bank charges, etc., are recognised as financial expenses in the period.

Subsequent to initial recognition, trading securities are measured at cost less any provision for impairment of trading securities.

Provision for impairment of trading securities is recognised when there is objective evidence that the market value of the securities has declined below their carrying amount.

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the intention and or ability to hold until maturity. Held-to-maturity include term deposits at bank and loans held to maturity for the purpose of earning periodic interest.

Held-to-maturity investments are measured at cost less provision for term deposits at bank and held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Equity investments in other entities

Equity investments in other entities represent investments in equity instruments over which the Company does not have control, joint control or significant influence over the investee, as well as investments in business cooperation contracts where the Company does not have joint control but is entitled to benefits dependent on the profit after tax of the cooperation arrangement.

Equity investments in other entities are carried at cost less provision for impairment (if any).

A provision for impairment of investments in other entities is recognised when the investee incurs losses or when such investments are impaired, indicating that the Company may not be able to recover its investment.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value. For manufacturing activities, cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. For trading activities, cost comprises cost of purchases and other directly attributable expenses.

The Company determines the cost of inventories issued on a per-transaction basis. Work-in-progress represents the costs of products and projects that are still in progress and have not been completed as at the end of the financial period.

Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the date of the interim consolidated statement of financial position date.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs, and any directly attributable costs of bringing the assets to their working condition and location required for them to be capable of operating as intended.

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

	Years
Buildings and structures	5 - 40
Machinery and equipment	2 - 10
Motor vehicles	3 - 10
Management equipment and supplies	2 - 7
Others	3 - 5

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognized in the interim consolidated income statement.

Tangible fixed assets also include the fair value of other tangible fixed assets acquired through business combinations.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The Company as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are charged to the interim consolidated income statement using straight-line method over the lease term.

The Company as lessee

Assets held under finance leases are recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the interim consolidated statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs.

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim consolidated income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives, as follows:

	Years
Machinery, equipment	4 - 10

Intangible assets and amortisation

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible assets are stated at cost less accumulated amortisation and carrying amount. Intangible assets are measured initially at purchase cost and amortised using the straight-line method over their estimated useful lives, as follows:

	Years
Computer software	3 - 10

Investment properties

Investment properties are composed of land use rights, offices and factories held by the Company to earn rentals or for capital appreciation. Investment properties held to earn rentals are stated at cost less accumulated depreciation.

The costs of purchased investment properties comprise their purchase prices and any directly attributable expenditures, such as professional fees for legal services, property transfer taxes and other related transaction costs. The costs of self-constructed investment properties are the finalised construction cost or directly attributable costs of the properties.

Investment properties held to earn rentals are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Land use rights	37
Offices and factories	5 - 48

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost including costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

Construction in progress also includes the fair value of other construction-in-progress costs acquired through business combination.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including land rentals, infrastructure rentals, factory rentals, machinery and equipment rentals, tools and supplies issued for consumption, and other deferred expenses.

Deferred factory rentals, land rentals and equipment rentals represent amounts paid for the rental of infrastructure, land, factories, machinery and equipment. Deferred rentals are charged to the interim consolidated income statement using the straight-line method over the lease term.

Other types of deferred expenses comprise costs of tools and supplies issued for consumption and are expected to provide future economic benefits to the Company. These expenditures are allocated to the interim consolidated income statement using the straight-line method in accordance with the current prevailing accounting regulations.

Trade payables

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

Dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the consolidated income statement in the accounting period.

Deferred revenue

Deferred revenue is the amounts received in advance such as factory rentals and other deferred revenue relating to multiple accounting periods. The Company recognizes deferred revenue in proportion to its obligations that the Company will have to fufill in the future. When the revenue recognition conditions are satisfied, deferred revenue will be recognized in the interim consolidated income statement for the period corresponding to the portion that meets the revenue recognition conditions.

Payable provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the management's best estimate of the consideration required to settle the present obligation at the end of accounting period.

Borrowings and finance lease liabilities

Borrowings and finance lease liabilities are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings. Borrowing costs are recognised in profit or loss in the period in which they are incurred except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders. Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Revenue recognition

Revenue from the sale of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
(b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
(c) the amount of revenue can be measured reliably;
(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of interim consolidated statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the date of interim consolidated statement of financial position date can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate. Dividend income from investments is recognised when the Company's right to receive payment has been established.

Other income

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Construction contracts

Where the outcome of a construction contract can be estimated reliably and is accepted by the customers, revenue and costs are recognised by reference to the stage of completion of the contract activity accepted by the customers in the period. Variations, claims and incentive payments are included in contract revenue to the extent that they have been accepted by the customer.

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable of recovery.

Sales deductions

Sales deductions include sales allowances and sales returns.

Sales deductions incurred in the same period of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the date of interim consolidated statement of financial position date but before the issuance of the interim consolidated financial statements, the Company recorded as revenue deductions for the period.

Cost of sales and services rendered

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim consolidated statement of financial position are retranslated at the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim consolidated income statement.

Tax

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

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

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or to exercise significant influence over the other party in making financial and operating decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties may be companies or individuals, including their close family members.

5. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance (Reclassified) VND
Cash on hand	992,759,677	998,994,857
Bank demand deposits (i)	181,867,950,322	109,316,422,276
Cash equivalents (ii)	144,316,930,928	191,203,199,790
	327,177,640,927	**301,518,616,923**

(i) Details of bank demand deposit balances are as follows:

	Closing balance VND	Opening balance VND
Military Commercial Joint Stock Bank	56,253,279,359	16,255,429,575
Vietnam Joint Stock Commercial Bank for Industry and Trade	40,962,655,717	64,607,303,842
Joint Stock Commercial Bank for Investment and Development of Vietnam	29,435,829,124	300,253,517
Public Bank Vietnam Limited	27,724,506,078	13,281,526,653
Vietnam Bank for Agriculture and Rural Development	20,123,706,249	179,841,287
Others	7,367,973,795	14,692,067,402
	181,867,950,322	**109,316,422,276**

(ii) Details of cash equivalent balances are as follows:

	Closing balance	Opening balance (Reclassified)
	VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	93,946,629,237	91,434,192,075
Military Commercial Joint Stock Bank	40,470,301,691	39,868,733,743
Vietnam International Commercial Joint Stock Bank	9,900,000,000	9,900,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	50,000,273,972
	144,316,930,928	**191,203,199,790**

As at 30 June 2026, cash equivalents represent deposits with a principal term of 3 months or less at commercial banks, earning interest rates from 2.1% to 4.75% per annum (as at 31 December 2025: from 0.2% to 4.6% per annum).

As at 30 June 2026, cash equivalent in an amount of VND 35,170,101,691 (as at 31 December 2025: VND 37,838,180,318) was provided as collateral for loans.

6. FINANCIAL INVESTMENTS

	Closing balance			Opening balance		
			VND			VND
	Cost	Fair value	Provision	Cost	Fair value	Provision
a. Trading securities						
Credit Debts and Assets of DTK Joint Stock Company and The Vietnam Feed Joint Stock Company	-		-	172,047,800,000	(*)	-
	-		**-**	**172,047,800,000**		**-**

	Closing balance			Opening balance (Reclassified)		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
b. Held-to-maturity investments						
b1. Current						
Deposits (i)	**556,399,297,335**	**556,399,297,335**	**-**	**640,691,164,382**	**640,691,164,382**	**-**
Vietnam Joint Stock Commercial Bank for Industry and Trade	395,146,465,758	395,146,465,758	-	535,623,109,589	535,623,109,589	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	159,252,831,577	159,252,831,577	-	-	-	-
Public Bank Vietnam Limited	-	-	-	105,068,054,793	105,068,054,793	-
Others	2,000,000,000	2,000,000,000	-	-	-	-
Loans (ii)	**122,827,527,143**	**118,837,527,143**	**(3,990,000,000)**	**305,191,511,751**	**303,091,511,751**	**(2,100,000,000)**
Dreamtech Solutions Limited Company	62,432,024,659	62,432,024,659	-	109,855,942,466	109,855,942,466	-
Vietnam American Oil Tools Joint Stock Company	15,342,136,985	11,352,136,985	(3,990,000,000)	14,175,342,463	12,075,342,463	(2,100,000,000)
Shine Capital Group Joint Stock Company	20,857,397,260	20,857,397,260	-	33,856,712,328	33,856,712,328	-
CLI Investment Company Limited	-	-	-	44,371,764,384	44,371,764,384	-
The Vietnam Feed Joint Stock Company	-	-	-	38,829,073,534	38,829,073,534	-
CNC Da Nang Joint Stock Company	-	-	-	22,196,164,382	22,196,164,382	-
Facco - Construction Investment Joint Stock Company	-	-	-	20,317,808,219	20,317,808,219	-
Others	24,195,968,239	24,195,968,239	-	21,588,703,975	21,588,703,975	-
	679,226,824,478	**675,236,824,478**	**(3,990,000,000)**	**945,882,676,133**	**943,782,676,133**	**(2,100,000,000)**

	Closing balance			Opening balance		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
b2. Non-current						
Loans	-	-	-	-	-	-
CNCPS Joint Stock Company	570,000,000	570,000,000	-	570,000,000	570,000,000	-
	570,000,000	**570,000,000**	**-**	**570,000,000**	**570,000,000**	**-**

(i) Represent deposits with a principal term from 6 months to 9 months at commercial banks, earning interest rates ranging from 3.4% to 8.0% per annum (as at 31 December 2025: principal term from 6 months to 12 months, interest rates ranging from 3% to 6% per annum).

As at 30 June 2026, term deposits of VND 2,000,000,000 (as at 31 December 2025: VND 2,000,000,000) was provided as collateral for the Company's short-term borrowings from the Military Commercial Joint Stock Bank.

(ii) Loans provided by the Company and its subsidiaries to related parties and individuals, partners under loan agreements with loan terms not exceeding 12 months from the disbursement date at an interest rate ranging from 8% to 12% per annum (as at 31 December 2025: from 8% to 12% per annum). These loans are unsecured.

c. Investments in associates

Details of changes in investments in associates are as follows:

		During the period			
	Opening balance	Transfer from subsidiaries to associates	Dividends received	Share of net profit/(loss) from associates	Closing balance
		VND	VND	VND	
MKC Vinh Phuc Joint Stock Company	124,929,339,385	-	-	(78,197,367)	124,851,142,018
VINECO Telecommunication Systems Joint Stock Company	61,431,243,034	-	(2,795,782,710)	514,541,974	59,150,002,298
Vietnam American Oil Tools Joint Stock Company	20,499,314,968	-	-	(3,216,398,926)	17,282,916,042
Arts Group Joint Stock Company	-	51,661,865,884	-	-	51,661,865,884
Vietnam CNC and Technology Application Joint Stock Company	61,878,298,451	-	-	8,961,544,065	70,839,842,516
CNCTech Aerospace Joint Stock Company	4,970,870,994	-	-	207,063,019	5,177,934,013
	273,709,066,832	**51,661,865,884**	**(2,795,782,710)**	**6,388,552,765**	**328,963,702,771**

Significant transactions between the Company and associates are stated in Note 38.

d. Investments in other entities

	Closing balance		VND	Opening balance (Reclassified)		VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	(*)	-	-		-
CNC IPark Joint Stock Company	18,400,000,000	(*)	-	-		-
Vija Engineering Joint Stock Company	13,500,000,000	(*)	(1,244,490,897)	13,500,000,000	(*)	-
MK Vision Joint Stock Company	7,500,000,000	(*)	-	7,500,000,000	(*)	-
CSI Semicon Company Limited	-		-	30,000,000,000	(*)	-
Hop Thinh Green Clusters Joint Stock Company	-		-	8,800,000,000	(*)	-
	61,900,000,000		**(1,244,490,897)**	**59,800,000,000**		**-**

(*) The Company has not determined the fair value and recoverable amount of its financial investment as at the end of the reporting period, as current regulations do not provide specific guidance on the determination of fair value and recoverable amount of financial investments.

7. SHORT-TERM TRADE RECEIVABLES

	Closing balance VND	VND	Opening balance VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
CNC Technology Solutions Joint Stock Company	53,712,466,740	-	10,537,749,954	-
Shine Capital Group Joint Stock Company	46,177,143,417	-	7,624,171,318	-
Song Thao Investment Joint Stock Company	40,714,001,665	-	37,189,978,581	-
TNT Viet Nam Environment Construction and Consultant Joint Stock Company	28,311,203,376	-	-	-
Boyd Vietnam Company Limited	21,513,409,172	-	19,068,965,255	-
VINECO Telecommunication Systems Joint Stock Company	21,015,813,811	-	22,191,859,213	-
Vietnam Post and Telecommunication Industry Technology Joint Stock Company	12,223,256,358	-	23,867,195,229	-
Jusda International Supply Chain Management (Viet Nam) Company Limited	11,653,361,056	-	28,092,530,995	-

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
UTI Semitech Company Limited	7,840,749,059	-	64,514,718,123	-
Viettel Manufacturing Corporation - One Member Limited Liability Company	5,625,420,548	-	10,625,106,380	-
Hifund Vietnam Joint Stock Company	5,456,883,948	-	22,407,622,154	-
Others	195,580,174,707	(3,531,964,781)	185,122,752,934	(1,229,229,796)
	449,823,883,857	**(3,531,964,781)**	**431,242,650,136**	**(1,229,229,796)**
In which: Short-term trade receivables from related parties (Details stated in Note 38)	**101,335,074,435**		**108,312,297,742**	

8. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
TAT Corporation	37,800,471,296	-	-	-
Bao Quan Ha Noi Investment and Trading Joint Stock Company	16,000,000,000	-	-	-
Ba Thien Industrial Development Joint Stock Company	14,274,138,486	-	18,108,754,909	-
Duc Binh Trading and Service Joint Stock Company	11,334,751,622	-	-	-
Thien An Investment Joint Stock Company	6,371,121,684	-	28,819,007,015	-
Others	56,325,538,207	(73,503,276)	35,738,490,175	-
	142,106,021,295	**(73,503,276)**	**82,666,252,099**	**-**
In which: Short-term advances to related parties (Details stated in Note 38)	**4,535,133,882**		**18,108,754,909**	

9. OTHER RECEIVABLES

	Closing balance		Opening balance (Reclassified)	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Current				
Deposit for share acquisition (i)	83,155,442,325	-	24,132,627,260	-
Deposit for the transfer of land lease rights, factories and assets attached to land (ii)	120,000,000,000	-	-	-
Deposit for entrusted investment (iii)	50,000,000,000	-	-	-
Site clearance compensation (iv)	13,534,432,003	-	13,534,432,003	-
Advances	11,948,436,620	-	12,059,004,222	-
Short-term pledges, mortgages, deposits	11,876,245,478	-	12,454,989,375	-
Others	18,117,866,232	-	27,296,826,706	-
	308,632,422,658	**-**	**89,477,879,566**	**-**
In which:				
Other short-term receivables from related parties	**168,493,845,994**		**1,433,425,498**	
(Details stated in Note 38)				
b. Non-current				
Deposit for investment project implementation (v)	43,741,000,000	-	43,741,000,000	-
Long-term pledges, mortgages, deposits	5,834,331,543	-	3,219,294,974	-
Deposit for factory leases	3,905,078,400	-	3,905,078,400	-
Others	16,185,900	-	83,966,126	-
	53,496,595,843	**-**	**50,949,339,500**	**-**

(i) Includes:

- A deposit of VND 45,000,000,000 made by Vinh Phuc VinaStartup Joint Stock Company (a subsidiary) to Bluestar Alliance Holdings Ltd for the purchase of shares in Yen Lac Hitech Industrial Park Joint Stock Company, pursuant to the Master Agreement on Share Transfer No. 2406/VNSU/BLUE dated 24 June 2026.

- A deposit of VND 38,155,442,325 made by Thang Long CNCTech Joint Stock Company (a subsidiary) to Mr. Nguyen Thai Son for the purchase of shares in Mentech Electronics Vietnam Joint Stock Company, pursuant to the Share Transfer Agreement No. 1206/2026/HDCNCP dated 12 June 2026.

(ii) Includes:

- A deposit of VND 60,000,000,000 made by Vinh Phuc VinaStartup Joint Stock Company (a subsidiary) to CNC Technology Solutions Joint Stock Company (a related party), pursuant to the Master Agreement on the Transfer of Lease Rights to Land, Factories and Land-attached Assets No. 01/2026/CNCSL-VNSU dated 15 June 2026.

- A deposit of VND 60,000,000,000 made by CNCTech Ha Nam Joint Stock Company (a subsidiary) to Nam Binh Xuyen Green Park Development Company Limited (a related party), pursuant to the Master Agreements for the Sublease of Land Use Rights with Technical Infrastructure at Nam Binh Xuyen Industrial Park No. 01/2026/HDNT/NBX-CNCTECH and No. 02/2026/HDNT/NBX-CNCTECH dated 19 June 2026.

(iii) Represents a deposit of VND 50,000,000,000 made by Vinh Phuc VinaStartup Joint Stock Company (a subsidiary) to Samtech Company Limited for the entrusted investment in the implementation of the project for the sublease of land use rights with technical infrastructure at Nam Binh Xuyen Industrial Park, Phu Tho Province, pursuant to the Investment Entrustment Agreement No. 01.2026/HDUTDT/VINASTARTUP-SAMTECH dated 20 June 2026.

(iv) Represent the payment made by the Company to the Compensation and Site Clearance Council of Tam Duong District (currently known as the Project Management Board of Hoy Thinh Commune) for the Investment Project on the construction of technical infrastructure for Hop Thinh Industrial Cluster, Hoi Thinh commune, Phu Tho province.

(v) Primarily comprises the deposit placed to secure the implementation of the investment project with the Department of Finance of Bac Ninh Province for the development of the project titled "Infrastructure and Warehousing for Bac Giang City International Logistics Center" by Bac Giang International Logistics Company Limited (a subsidiary).

10. INVENTORIES

	Closing balance		Opening balance	
		VND		VND
	Cost	Provision	Cost	Provision
Goods in transit	-	-	1,024,207,546	-
Raw materials	33,698,706,342	-	30,366,350,671	-
Tools and supplies	24,117,377,751	-	17,998,645,566	-
Work in progress	175,100,918,302	-	140,982,785,795	-
Finished goods	37,422,540,554	-	29,445,777,436	-
Merchandise	38,753,446,595	-	14,160,239,845	-
	309,092,989,544	**-**	**233,978,006,859**	**-**

11. DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Current		
Machinery and equipment rental expenses	9,038,917,025	-
Tools and supplies issued for consumption	3,837,394,712	2,279,454,590
Deferred factory rental	2,603,385,596	2,603,385,600
Others	8,711,494,092	5,606,625,137
	24,191,191,425	**10,489,465,327**
b. Non-current		
Deferred land and infrastructure rental (i)	1,072,509,559,780	1,148,779,241,565
Deferred factory rental (ii)	56,961,559,200	63,410,037,600
Tools and supplies issued for consumption	24,771,799,908	20,390,624,145
Others	38,782,132,096	38,974,342,307
	1,193,025,050,984	**1,271,554,245,617**

(i) As at 30 June 2026, deferred land and infrastructure rental represents the amount paid once by the Company to partners for the lease of land and infrastructure (including water supply, electricity supply, and wastewater treatment systems) in industrial zones located in Phu Tho Province, Ninh Binh Province, Bac Ninh Province, Ho Chi Minh City and Da Nang City.

(ii) According to Lease Contract between Vinh Phuc VinaStartup Joint Stock Company (a subsidiary) and CNC Technology Solutions Joint Stock Company (a related party), Vinh Phuc VinaStartup Joint Stock Company paid once to CNC Technology Solutions Joint Stock Company for the lease of a factory located on the second floor – Factory D1, Ba Thien Industrial Park – Subzone I, Binh Tuyen Commune, Phu Tho Province. The lease term is 7 years, from 01 December 2023 to 30 November 2030.

Deferred infrastructure and land lease costs have been used by the Company as collateral for long-term borrowings from commercial banks. The carrying amount of these assets as at 30 June 2026 was VND 396,590,509,350 (as at 31 December 2025: VND 401,378,322,348).

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

	Opening balance	Payable during the period	Paid during the period	Decrease due to divestment of subsidiaries	Closing balance
	VND	VND	VND	VND	VND
a. Receivables					
Import and export duties	4,124,728	4,124,728	-	-	-
Personal income tax	15,725,607	1,240,582,349	1,392,373,816	-	167,517,074
Others	4,713,177,946	763,940,034	3,242,893,527	17,827,139	7,174,304,300
	4,733,028,281	**2,008,647,111**	**4,635,267,343**	**17,827,139**	**7,341,821,374**
b. Payables					
Value added tax	6,700,294,891	9,690,238,428	6,403,372,419	-	9,987,160,900
Corporate income tax	28,294,366,767	35,935,781,309	28,130,778,048	187,453,411	35,911,916,617
Personal income tax	2,047,836,458	5,584,923,839	6,101,245,918	26,633,151	1,504,881,228
Others	625,320,621	701,771,813	1,067,655,834	-	259,436,600
	37,667,818,737	**51,912,715,389**	**41,703,052,219**	**214,086,562**	**47,663,395,345**

13. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Management equipment and supplies	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
Opening balance	**550,009,049,878**	**293,013,541,263**	**44,829,211,637**	**4,942,604,229**	**3,136,222,382**	**895,930,629,389**
Additions	619,270,932	13,286,063,792	5,854,209,092	402,189,833	-	20,161,733,649
Reclassification	-	(105,907,666)	105,907,666	-	-	-
Disposals	-	-	(6,931,942,667)	-	-	(6,931,942,667)
Others	(258,361,593)	145,902,796	-	-	-	(112,458,797)
Closing balance	**550,369,959,217**	**306,339,600,185**	**43,857,385,728**	**5,344,794,062**	**3,136,222,382**	**909,047,961,574**
ACCUMULATED DEPRECIATION						
Opening balance	**44,371,075,968**	**101,559,420,645**	**19,234,246,297**	**2,212,716,157**	**2,066,633,175**	**169,444,092,242**
Charge for the period	11,510,439,227	16,046,083,892	2,828,799,779	419,747,281	151,762,974	30,956,833,153
Disposals	-	-	(5,077,037,009)	-	-	(5,077,037,009)
Others	(22,016,399)	-	-	-	-	(22,016,399)
Closing balance	**55,859,498,796**	**117,605,504,537**	**16,986,009,067**	**2,632,463,438**	**2,218,396,149**	**195,301,871,987**
NET BOOK VALUE						
Opening balance	**505,637,973,910**	**191,454,120,618**	**25,594,965,340**	**2,729,888,072**	**1,069,589,207**	**726,486,537,147**
Closing balance	**494,510,460,421**	**188,734,095,648**	**26,871,376,661**	**2,712,330,624**	**917,826,233**	**713,746,089,587**

The cost of the Company's tangible fixed assets includes VND 24,578,026,619 (as at 31 December 2025: VND 16,594,089,236) of assets which have been fully depreciated but are still in use.

The net book value of tangible fixed assets pledged as collateral for loans as at 30 June 2026 is VND 478,058,204,179 (as at 31 December 2025: VND 474,123,926,236).

14. INCREASES, DECREASES IN FINANCE LEASE ASSETS

	Machinery and equipment
	VND
COST	
Opening balance	**36,798,948,456**
Additions	34,590,430,802
Closing balance	**71,389,379,258**
ACCUMULATED DEPRECIATION	
Opening balance	**13,810,186,702**
Charge for the period	2,871,423,620
Closing balance	**16,681,610,322**
NET BOOK VALUE	
Opening balance	**22,988,761,754**
Closing balance	**54,707,768,936**

Under finance lease agreements between the Company and finance leasing companies, the Company has the right to purchase the assets or extend the lease term at the end of the lease term.

15. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Computer Software
	VND
COST	
Opening balance	**11,059,636,400**
Additions	31,530,000
Closing balance	**11,091,166,400**
ACCUMULATED AMORTISATION	
Opening balance	**7,719,940,948**
Charge for the period	532,558,118
Closing balance	**8,252,499,066**
NET BOOK VALUE	
Opening balance	**3,339,695,452**
Closing balance	**2,838,667,334**

The cost of the Company's intangible assets includes VND 3,264,486,400 (as at 31 December 2025: VND 1,264,486,400) of assets which have been fully amortised but are still in use.

16. INCREASES, DECREASES IN INVESTMENT PROPERTY

Investment properties held for lease

	Land use rights	Offices and factories	Total
	VND	VND	VND
COST			
Opening balance	**39,214,508,030**	**2,290,742,674,718**	**2,329,957,182,748**
Additions	-	6,302,991,270	6,302,991,270
Transfer from construction in progress	-	341,180,704,100	341,180,704,100
Decrease due to divestment of subsidiaries	-	(87,360,479,194)	(87,360,479,194)
Closing balance	**39,214,508,030**	**2,550,865,890,894**	**2,590,080,398,924**
ACCUMULATED DEPRECIATION			
Opening balance	**5,299,257,821**	**266,710,572,892**	**272,009,830,713**
Charge for the period	529,925,784	47,124,555,560	47,654,481,344
Decrease due to divestment of subsidiaries	-	(15,385,724,613)	(15,385,724,613)
Closing balance	**5,829,183,605**	**298,449,403,839**	**304,278,587,444**
NET BOOK VALUE			
Opening balance	**33,915,250,209**	**2,024,032,101,826**	**2,057,947,352,035**
Closing balance	**33,385,324,425**	**2,252,416,487,055**	**2,285,801,811,480**

The investment properties held for lease by the Company and its subsidiaries consist of:

- Factories located at: (i) Phu Tho Province: Thang Long Vinh Phuc Industrial Park, Binh Xuyen Industrial Park, and Ba Thien Industrial Park; (ii) Ho Chi Minh City: Dong An 1 Industrial Park; (iii) Ninh Binh Province: Dong Van III Supporting Industrial Park; (iv) Bac Ninh Province: Dai Dong – Hoan Son Industrial Park and Bac Giang International Logistics Center; (v) Da Nang: the Expanded Hoa Khanh Industrial Park.

- Office floor at block B, 4th floor of The Sun Building, Me Tri Ha Urban Area, Tu Liem ward, Hanoi, Vietnam.

The cost of the Company's investment properties includes VND 16,904,229,332 (as at 31 December 2025: VND 16,395,955,320) of assets which have been fully depreciated but are still in use.

The net book value of investment properties pledged as collateral for loans as at 30 June 2026 is VND 1,903,116,919,669 (as at 31 December 2025: VND 1,724,356,009,945).

Fair value of investment property

According to VAS No. 05 - Investment Properties, fair value of investment property as at 30 June 2026 is required to be disclosed. However, the Company could not determine the fair value as at 30 June 2026; therefore, no information about the fair value is disclosed in the notes to the interim consolidated financial statements. In order to determine the fair value, the Company would require an independent consultancy company to perform the valuation. At present, the Company has not found a suitable consultancy company yet.

17. CONSTRUCTION IN PROGRESS

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Cost	Recoverable amount	Cost	Recoverable amount
Bac Giang International Logistics Center Project	473,069,761,036	473,069,761,036	509,653,428,034	509,653,428,034
CNC High Technologies Factory Project	19,369,107,133	19,369,107,133	19,048,884,065	19,048,884,065
Intech Bac Ninh Project	15,415,800,000	15,415,800,000	-	-
Others	40,698,085,387	40,698,085,387	48,355,455,182	48,355,455,182
	548,552,753,556	**548,552,753,556**	**577,057,767,281**	**577,057,767,281**

18. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
HVC Investment and Technology Joint Stock Company	311,658,041,594	194,554,522,225
Shine Capital Group Joint Stock Company	52,022,408,047	12,904,524,889
Vietnhat Investment and Trading Joint Stock Company	24,350,579,827	28,006,874,758
Hai Minh Phat Technology Company Limited	13,015,631,219	-
VINECO Telecommunication Systems Joint Stock Company	12,870,360,870	3,526,167,938
Hifund Vietnam Joint Stock Company	6,659,602,967	19,091,238,548
Others	233,677,438,812	245,409,607,454
	654,254,063,336	**503,492,935,812**
In which:		
Short-term trade payables to related parties (Details stated in Note 38)	**13,895,368,298**	**39,341,334,958**

19. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
Vietnam Zesum Technology Company Limited	54,693,433,760	54,693,433,760
Intech Robotics Joint Stock Company	51,117,350,000	34,243,350,000
TAT Corporation	36,062,578,053	-
Green Park Nam Binh Xuyen Development Company Limited	35,832,385,354	-
UTI Vina Vinh Phuc Company Limited	27,113,521,167	28,502,573,335
Huu Nghi Xuan Cuong Joint Stock Company	13,692,323,000	-
CNC Technology Solutions Joint Stock Company	-	97,949,704,730
Vitalink Vinh Phuc Company Limited	-	27,476,786,998
Others	28,752,634,608	35,739,920,426
	247,264,225,942	**278,605,769,249**
In which:		
Short-term advances from related parties (Details stated in Note 38)	**40,832,385,354**	**102,914,704,730**

20. SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Accrual of interest expenses	10,157,437,766	11,911,507,677
Other accruals	3,734,527,730	3,739,746,237
	13,891,965,496	**15,651,253,914**
In which:		
Accrued expenses due to related parties (Details stated in Note 38)	**6,417,093,253**	**5,310,594,811**

21. DEFERRED REVENUE

	Closing balance VND	Opening balance VND
a. Short-term		
Advance for short-term lease of factory premises	112,439,561,680	193,095,968,410
Other short-term deferred revenue	5,446,608,687	2,531,598,427
	117,886,170,367	**195,627,566,837**
In which:		
Deferred revenue from related parties (Details stated in Note 38)	**16,072,597**	**1,745,294,819**
b. Long-term		
Advance for long-term lease of factory premises	30,949,761,654	18,177,207,644
	30,949,761,654	**18,177,207,644**

22. OTHER PAYABLES

	Closing balance VND	Opening balance (Reclassified) VND
a. Short-term		
Deposits for acquisition of shares (i)	39,900,000,000	-
Deposits for the transfer and leasing of office and factory premises (ii)	34,993,062,298	41,109,679,562
Deposit for office and factory renovation and construction works (iii)	30,055,731,243	-
Hoang Phuc Logistics Limited Company (iv)	19,709,342,468	19,709,342,468
Deposit for securities trading transfer	-	249,800,000,000
Others	12,438,452,256	24,933,438,758
	137,096,588,265	**335,552,460,788**
In which:		
Other short-term payables to related parties (Details stated in Note 38)	**20,109,947,386**	**250,188,252,692**
b. Long-term		
Deposits for office and factory leases (ii)	174,353,491,867	164,794,586,288
	174,353,491,867	**164,794,586,288**
In which:		
Other long-term payables to related parties (Details stated in Note 38)	**1,726,225,560**	**10,061,951,360**

(i) Deposits received from investors registering to purchase shares in Thang Long CNCTech Joint Stock Company and MKC Vinh Phuc Joint Stock Company.

(ii) Deposits from customers' leasing offices, factories and transferring offices of the Company and its subsidiaries.

(iii) A deposit received by CNCTech Global Joint Stock Company (a subsidiary) from Sei Optifrontier Vietnam Company Limited for the implementation of the SEOV factory project at Ba Thien Industrial Park – Sub-zone I, Binh Xuyen commune, Phu Tho province.

(iv) Payable by Bac Giang International Logistics Company Limited (a subsidiary) to Hoang Phuc Logistics Limited Company under the agreement between the two parties.

23. LOANS AND OBLIGATIONS UNDER FINANCE LEASES

a) Short-term loans and obligations under finance leases

	Opening balance			In the period	Closing balance
	VND			VND	VND
	Amount	Decrease due to divestment of subsidiaries	Increases	Decreases	Amount
Short-term loans from banks (i)	**614,661,598,025**	**-**	**712,373,999,752**	**576,245,556,067**	**750,790,041,710**
Military Commercial Joint Stock Bank	254,117,935,722	-	279,134,289,644	193,940,427,203	339,311,798,163
Public Bank Vietnam Limited	168,223,869,327	-	184,019,450,532	182,791,753,635	169,451,566,224
Vietnam Bank for Agriculture and Rural Development	64,696,000,000	-	100,864,891,129	67,127,891,129	98,433,000,000
Vietnam International Commercial Joint Stock Bank	78,625,470,456	-	78,667,295,761	78,625,470,456	78,667,295,761
Vietnam Joint Stock Commercial Bank for Industry and Trade	14,743,954,796	-	37,084,020,815	19,505,645,920	32,322,329,691
Joint Stock Commercial Bank for Investment and Development of Vietnam	34,254,367,724	-	32,604,051,871	34,254,367,724	32,604,051,871
Short-term loans from other individuals, entities (i)	**8,900,000,000**	**-**	**190,757,000,000**	**111,657,000,000**	**88,000,000,000**
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-	-	8,800,000,000	-
CLI Invest Company Limited	-	-	100,330,000,000	100,330,000,000	-
Loans from individuals	100,000,000	-	90,427,000,000	2,527,000,000	88,000,000,000
Current portion of long-term loans and obligations under finance leases	**265,116,773,371**	**7,150,000,000**	**104,326,617,751**	**139,527,435,162**	**222,765,955,960**
	888,678,371,396	**7,150,000,000**	**1,007,457,617,503**	**827,429,991,229**	**1,061,555,997,670**

(i) Short-term borrowings of the Company and its subsidiaries are denominated in Vietnamese Dong and disbursed through credit agreements with banks, companies, and individuals for the purpose of supplementing the Company's working capital. The loan terms do not exceed 12 months. These borrowings bear floating interest rates ranging from 3.5% to 12% per annum in this period (2025: from 3.5% to 12% per annum), with interest paid monthly. The loans are unsecured (for borrowings from individuals, companies, or related parties) or guaranteed by the third parties or secured by the Company's assets (for bank loans).

b) **Long-term loans and obligations under finance leases**

	Opening balance	In the period			Closing balance
	VND			VND	VND
	Amount	Decrease due to divestment of subsidiaries	Increases	Decreases	Amount
Long-term loans from banks (ii)	**2,594,827,596,450**	**40,000,000,000**	**238,017,681,393**	**108,721,479,584**	**2,684,123,798,259**
Vietnam Joint Stock Commercial Bank for Industry and Trade	881,056,768,765	40,000,000,000	198,603,397,864	33,283,799,632	1,006,376,366,997
Joint Stock Commercial Bank for Foreign Trade of Vietnam	599,889,295,944	-	-	17,964,694,046	581,924,601,898
Military Commercial Joint Stock Bank	461,354,762,809	-	34,767,283,510	25,384,655,677	470,737,390,642
Joint Stock Commercial Bank for Investment and Development of Vietnam	251,853,242,075	-	-	14,497,614,754	237,355,627,321
Vietnam Bank for Agriculture and Rural Development	203,812,000,000	-	-	7,518,000,000	196,294,000,000
Public Bank Vietnam Limited	188,500,000,000	-	-	9,220,000,000	179,280,000,000
Shinhan Bank Vietnam Limited	8,361,526,857	-	4,647,000,019	852,715,475	12,155,811,401
Long-term loans from other entities, individuals (ii)	**161,000,000,017**	**-**	**52,990,000,000**	**112,000,000,017**	**101,990,000,000**
Viet Nam CNC and Technology Application Joint Stock Company	51,000,000,000	-	-	-	51,000,000,000
CNC Da Nang Joint Stock Company	40,000,000,000	-	-	24,000,000,000	16,000,000,000
CNCTech Aerospace Joint Stock Company	10,600,000,000	-	-	-	10,600,000,000
Four Tigers Technology Joint Stock Company	1,000,000,000	-	-	-	1,000,000,000
Loans from individuals	58,400,000,017	-	52,990,000,000	88,000,000,017	23,390,000,000
Long-term obligations under finance leases (iii)	**10,422,688,293**	**-**	**29,886,132,212**	**4,694,839,037**	**35,613,981,468**
Chailease International Leasing Company Limited	7,753,479,784	-	29,886,132,212	4,294,457,759	33,345,154,237
BIDV - Sumi Trust Leasing Company Limited	2,669,208,509	-	-	400,381,278	2,268,827,231
	2,766,250,284,760	**40,000,000,000**	**320,893,813,605**	**225,416,318,638**	**2,821,727,779,727**
In which:					
- Amount due for settlement within 12 months	*265,116,773,371*				*222,765,955,960*
- Amount due after 12 months	*2,501,133,511,389*				*2,598,961,823,767*

(ii) Long-term borrowings of the Company and its subsidiaries are denominated in Vietnamese Dong and used to finance investment in construction projects, asset acquisition, or to supplement working capital. The loan terms exceed 12 months. These borrowings bear interest rates ranging from 5.8% to 12.5% per annum in this period (2025: from 5.8% to 16% per annum), with interest paid monthly. The loans are unsecured (for borrowings from individuals or related parties) or guaranteed by the third parties or secured by the Company's assets (for bank loans).

(iii) Under finance lease agreements between subsidiaries and Chailease International Leasing Company Limited and BIDV - Sumi Trust Leasing Company Limited, these subsidiaries lease machinery and equipment for a term from 48 months to 60 months (2025: 48 months). The lease interest is based on a floating rate ranging from 10.89% to 11.22% per annum (2025: ranging from 9.66% to 11.87% per annum). The finance lease liabilities are secured by deposits made by these subsidiaries with Chailease International Leasing Company Limited and BIDV - Sumi Trust Leasing Company Limited, guarantee letters provided by Ms. Nguyen Thi Dung (a related party) and the parent company.

Long-term loans and obligations under finance leases are repayable as follows:

	Closing balance	Opening balance
	VND	VND
On demand or within one year	222,765,955,960	265,116,773,371
In the second year	238,423,135,357	245,860,572,173
In the third to fifth year inclusive	729,893,819,588	753,395,872,678
After five years	1,630,644,868,822	1,501,877,066,538
	2,821,727,779,727	**2,766,250,284,760**
Less: Amount due for settlement within 12 months (shown under short-term loans and obligations under finance leases)	222,765,955,960	265,116,773,371
Amount due for settlement after 12 months	**2,598,961,823,767**	**2,501,133,511,389**

24. DEFERRED TAX ASSETS AND DEFERRED TAX LIABILITIES

	Closing balance	Opening balance
	VND	VND
Deferred income tax assets arising from:		
Unrealized profit	1,637,607,346	220,311,345
	1,637,607,346	**220,311,345**
Deferred income tax liabilities arising from:		
Differences from revaluation to fair value of assets	125,014,813,483	125,987,195,405
Reversal of provision for impairment of investment in subsidiaries	16,789,669,957	14,468,260,024
	141,804,483,440	**140,455,455,429**

25. OWNERS' EQUITY

Movement in owners' equity

	Owners' contributed capital	Share premium	Other owners' capital	Other reserves	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
For the six-month period ended 30 June 2025							
As at 01 January 2025	**916,000,000,000**	**127,600,000,000**	**108,000,000,000**	**(4,864,930,892)**	**338,651,022,651**	**570,609,742,903**	**2,055,995,834,662**
Profit for the period	-	-	-	-	22,862,245,605	1,750,983,434	24,613,229,039
Capital increase in subsidiaries	-	-	-	-	30,567,099	(30,567,099)	-
Divestment of subsidiaries	-	-	-	-	-	(1,447,037,610)	(1,447,037,610)
Changes in ownership interest in subsidiaries	-	-	-	-	(112,984,422)	112,984,422	-
Dividend declared	-	-	-	-	-	(300,000,000)	(300,000,000)
Remuneration paid to Board of Directors and Board of Supervisors	-	-	-	-	(600,000,000)	-	(600,000,000)
As at 30 June 2025	**916,000,000,000**	**127,600,000,000**	**108,000,000,000**	**(4,864,930,892)**	**360,830,850,933**	**570,696,106,050**	**2,078,262,026,091**
For the six-month period ended 30 June 2026							
As at 01 January 2026	**916,000,000,000**	**127,600,000,000**	**108,000,000,000**	**(4,864,930,892)**	**490,682,300,782**	**642,696,702,569**	**2,280,114,072,459**
Profit for the period	-	-	-	-	99,174,521,808	17,301,714,413	116,476,236,221
Capital decrease in subsidiaries	-	-	-	-	-	(323,200,000)	(323,200,000)
Divestment of subsidiaries	-	-	-	(916,222,881)	-	(49,137,919,353)	(50,054,142,234)
Dividend declared	-	-	-	-	-	(11,359,310,092)	(11,359,310,092)
Remuneration paid to Board of Directors and Board of Supervisors	-	-	-	-	(1,050,000,000)	-	(1,050,000,000)
Other decreases	-	-	-	-	(223,107,462)	(3,615,995)	(226,723,457)
As at 30 June 2026	**916,000,000,000**	**127,600,000,000**	**108,000,000,000**	**(5,781,153,773)**	**588,583,715,128**	**599,174,371,542**	**2,333,576,932,897**

Charter capital

According to the 22nd amended Enterprise Registration Certificate dated 13 August 2025, the Company's charter capital is VND 916,000,000,000. As at 30 June 2026, the Company's charter capital has been fully contributed by the shareholders as follows:

	Contributed capital			
	Closing balance		Opening balance	
	VND	%	VND	%
Mr. Nguyen Van Hung	451,599,670,000	49.30	451,599,670,000	49.30
Mr. Tang Wing Fong Terry	94,806,140,000	10.35	94,806,140,000	10.35
MK High Technology Joint Stock Company	76,333,330,000	8.33	76,333,330,000	8.33
TAT Investment and Trading Co., Ltd.	45,800,000,000	5.00	45,800,000,000	5.00
MB Capital Management Joint Stock Company	17,800,000,000	1.94	45,800,000,000	5.00
Others	229,660,860,000	25.08	201,660,860,000	22.02
	916,000,000,000	**100**	**916,000,000,000**	**100**

As at 30 June 2026, the Company has 91,600,000 ordinary shares in issue, with a par value of VND 10,000/share.

26. OFF INTERIM STATEMENT OF INTERIM CONSOLIDATED FINANCIAL POSITION ITEM

Foreign currencies

	Closing balance	Opening balance
USD	385,208.54	823,352.56
JPY	11,773,953.36	4,202,831.49
EUR	856.58	857.00
Gold	0.12	0.12

27. BUSINESS AND GEOGRAPHICAL SEGMENTS

The segment report is prepared by the Company for management purposes.

Business segments

The principal activities of the Company and its subsidiaries are manufacturing, trading, construction, leasing of factories and provision of warehouse and storage services. The financial information presented in the interim consolidated statement of financial position as at 30 June 2026, and the revenue and expenses presented in the interim consolidated income statement for the 6-month period ended 30 June 2026, primarily relate to these two business sectors. Revenue and cost of sales by business segment are stated in Notes 28 and 29; however, selling expenses and general and administration expenses are monitored on a consolidated basis and are not allocated to specific business segments. Similarly, financial income, financial expenses, other income, and other expenses are not allocated to specific business segments. As a result, the Company does not present segment reporting by business sector.

Geographical Segments

The Company conducts business operations in both domestic markets (Phu Tho, Hanoi, Ninh Binh, Bac Ninh and Ho Chi Minh City). During the period, revenue from the foreign market has not been significant in the total consolidated net revenue from goods sold and services rendered by the Company. Accordingly, the Company prepares the geographical segment report as follows:

Interim consolidated income statement for the 6-month period ended 30 June 2026

	Hanoi	Phu Tho	Ho Chi Minh City	Ninh Binh	Bac Ninh	Elimination	Total
	VND	VND	VND	VND	VND	VND	VND
Revenue	**55,796,366,177**	**809,673,663,537**	**50,488,911,103**	**44,224,297,280**	**533,577,297,759**	**(54,956,703,275)**	**1,438,803,832,581**
Sale deductions	-	(7,685,400)	(49,255,000)	-	-	-	(56,940,400)
Net revenue	**55,796,366,177**	**809,665,978,137**	**50,439,656,103**	**44,224,297,280**	**533,577,297,759**	**(54,956,703,275)**	**1,438,746,892,181**
Cost of sales	(45,824,009,560)	(635,243,208,864)	(39,511,095,105)	(14,815,876,160)	(409,647,312,741)	49,202,920,128	(1,095,838,582,302)
Gross profit	**9,972,356,617**	**174,422,769,273**	**10,928,560,998**	**29,408,421,120**	**123,929,985,018**	**(5,753,783,147)**	**342,908,309,879**
Operating expenses	(28,618,654,431)	(56,960,485,932)	(6,821,337,178)	(1,238,746,317)	(23,423,344,895)	2,437,927,011	(114,624,641,742)
Financial income	149,985,616,619	22,369,539,625	4,178,153,966	5,259,621,116	25,761,870,949	(157,578,828,558)	49,975,973,717
Financial expenses	(24,298,616,865)	(60,977,720,010)	(4,341,211,400)	(13,862,027,836)	(48,003,480,226)	17,695,527,008	(133,787,529,329)
Gains in associates	-	-	-	-	-	6,388,552,765	6,388,552,765
Profit/(loss) from other activities	(2,938,224,508)	(452,319,253)	55,032,304	(410,712,992)	5,229,308,699	-	1,483,084,250
Profit before tax	**104,102,477,432**	**78,401,783,703**	**3,999,198,690**	**19,156,555,091**	**83,494,339,545**	**(136,810,604,921)**	**152,343,749,540**
Corporate income tax expense	-	(17,408,953,940)	(662,713,436)	(1,682,236,021)	(16,036,412,375)	(145,465,537)	(35,935,781,309)
Deferred corporate income tax income	-	-	-	-	-	68,267,990	68,267,990
Profit after tax	**104,102,477,432**	**60,992,829,763**	**3,336,485,254**	**17,474,319,070**	**67,457,927,170**	**(136,887,802,468)**	**116,476,236,221**

Interim consolidated income statement for the 6-month period ended 30 June 2025

	Hanoi	Phu Tho	Ho Chi Minh City	Ninh Binh	Bac Ninh	Chiba (Japan)	Consolidation adjustment	Total
	VND	VND	VND	VND	VND	VND	VND	VND
Revenue	**61,948,782,254**	**492,595,645,662**	**70,068,199,051**	**41,893,179,559**	**70,301,825,795**	**1,937,489,562**	**(63,368,608,311)**	**675,376,513,572**
Sale deductions	-	(658,913,029)	-	-	-	(116,292)	-	(659,029,321)
Net revenue	**61,948,782,254**	**491,936,732,633**	**70,068,199,051**	**41,893,179,559**	**70,301,825,795**	**1,937,373,270**	**(63,368,608,311)**	**674,717,484,251**
Cost of sales	(49,185,613,900)	(373,930,210,779)	(55,006,653,220)	(12,486,926,226)	(48,430,046,168)	(1,737,548,021)	58,460,962,597	(482,316,035,717)
Gross profit	**12,763,168,354**	**118,006,521,854**	**15,061,545,831**	**29,406,253,333**	**21,871,779,627**	**199,825,249**	**(4,907,645,714)**	**192,401,448,534**
(Loss) from the sale, liquidation of investment properties	-	1,876,527,672	(2,020,797,884)	-	-	-	-	(144,270,212)
Operating expenses	(18,055,999,407)	(45,930,335,514)	(7,162,796,937)	(1,267,526,932)	(19,609,468,633)	(1,321,017,389)	3,505,508,277	(89,841,636,535)
Financial income	39,245,093,634	30,882,852,991	1,848,956,699	3,992,086,039	10,393,405,471	18,236,876	(62,518,609,117)	23,862,022,593
Financial expenses	(35,527,355,214)	(54,035,370,023)	(6,376,603,508)	(14,156,885,981)	(23,202,122,076)	-	30,923,741,153	(102,374,595,649)
Gains in associates	-	-	-	-	-	-	599,938,859	599,938,859
Profit/(loss) from other activities	582,312,087	5,213,107,249	583,081,315	(45,860,013)	1,559,930,621	-	-	7,892,571,259
Profit/(loss) before tax	**(992,780,546)**	**56,013,304,229**	**1,933,385,516**	**17,928,066,446**	**(8,986,474,990)**	**(1,102,955,264)**	**(32,397,066,542)**	**32,395,478,849**
Corporate income tax expense	-	(5,397,670,934)	-	(1,680,069,633)	(1,070,574,975)	(291,963)	-	(8,148,607,505)
Deferred corporate income tax income	-	-	-	-	-	-	366,357,695	366,357,695
Profit/(loss) after tax	**(992,780,546)**	**50,615,633,295**	**1,933,385,516**	**16,247,996,813**	**(10,057,049,965)**	**(1,103,247,227)**	**(32,030,708,847)**	**24,613,229,039**

Interim consolidated statement of financial position as at 30 June 2026

	Hanoi	Phu Tho	Ho Chi Minh City	Ninh Binh	Bac Ninh	Consolidation adjustment	Total
	VND	VND	VND	VND	VND	VND	VND
Segment assets	1,707,441,448,093	3,845,591,596,100	210,370,086,298	657,143,909,142	2,832,228,108,984	(1,665,186,559,155)	7,587,588,589,462
Segment liabilities	508,292,055,751	2,685,077,177,946	96,077,253,615	495,895,382,527	1,955,908,797,336	(487,239,010,610)	5,254,011,656,565

Interim consolidated statement of financial position as at 31 December 2025

	Hanoi	Phu Tho	Ho Chi Minh City	Ninh Binh	Bac Ninh	Consolidation adjustment	Total
	VND	VND	VND	VND	VND	VND	VND
Segment assets	1,985,505,666,550	3,766,167,476,727	263,772,569,692	692,599,180,411	2,620,095,341,507	(1,929,057,232,343)	7,399,083,002,544
Segment liabilities	889,408,751,640	2,509,516,884,172	110,134,622,610	513,824,972,866	1,767,233,957,030	(671,150,258,233)	5,118,968,930,085

28. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Total revenue from goods sold and services rendered		
Revenue from construction	650,079,920,784	116,545,850,620
Revenue from merchandise and finished goods sold	508,946,961,667	340,484,936,308
Revenue from lease and accompanied services	265,737,005,952	212,834,132,739
Other revenue	14,039,944,178	5,511,593,905
	1,438,803,832,581	**675,376,513,572**
Sale deductions	**56,940,400**	659,029,321
Sales allowance	-	34,288,820
Sales return	56,940,400	624,740,501
Net revenue	**1,438,746,892,181**	**674,717,484,251**
In which:		
Revenue from related parties (Details stated in Note 38)	**630,190,705,373**	**102,742,397,161**

29. COST OF GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Cost of construction	539,223,743,462	105,913,840,594
Cost of merchandise and finished goods sold	459,310,900,130	297,856,636,184
Cost of lease and accompanied services	91,161,790,629	73,366,987,832
Others	6,142,148,081	5,178,571,107
	1,095,838,582,302	**482,316,035,717**

30. OPERATING AND PRODUCTION COST BY NATURE

	Current period VND	Prior period VND
Raw materials and consumables	310,989,645,569	220,498,509,562
Labour	135,613,844,330	98,474,530,711
Depreciation and amortization of fixed assets, investment property and land rental paid in a lump sum	89,025,837,543	65,242,380,435
Provision	1,963,503,276	-
Purchase costs of trading goods	156,245,859,337	55,667,472,793
Out-sourced services	486,468,301,630	111,097,016,826
Other monetary expenses	30,156,232,359	21,177,761,925
	1,210,463,224,044	**572,157,672,252**

31. FINANCIAL INCOME

	Current period VND	Prior period VND
Deposit and loan interest	41,243,891,573	17,674,262,000
Gains from disposal of financial investments	5,014,181,007	-
Gain on divestment of investments	593,183,556	-
Dividends and profit received	123,789,315	-
Others	3,000,928,266	6,187,760,593
	49,975,973,717	**23,862,022,593**
In which:		
Financial income from related parties (Details stated in Note 38)	**10,100,502,194**	**5,777,344,293**

32. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expenses of loans and obligations under finance leases	130,794,135,820	98,910,559,561
Foreign exchange loss	1,748,802,612	2,769,198,839
Provision for impairment of financial investments	1,244,490,897	-
Others	100,000	694,837,249
	133,787,529,329	**102,374,595,649**
In which:		
Financial expenses due to related parties (Details stated in Note 38)	**8,680,849,201**	**4,330,906,655**

33. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Selling expenses		
Labour	8,171,456,016	7,049,058,994
Raw materials and packaging	5,256,952,172	871,313,253
Tools and supplies issued for consumption	229,851,125	2,685,382,153
Depreciation and amortisation	123,131,358	62,084,138
Out-sourced services	11,025,870,964	7,061,319,071
Others	4,226,448,623	2,275,839,262
	29,033,710,258	**20,004,996,871**
General and administration expenses		
Management personal costs	39,603,700,518	31,811,108,902
Office supplies costs	1,793,329,775	1,978,082,386
Depreciation and amortisation	2,978,097,544	2,971,049,143
Provision	4,266,238,261	-
Out-sourced services	21,719,350,434	20,233,887,862
Others	15,230,214,952	12,842,511,371
	85,590,931,484	**69,836,639,664**

34. CORPORATE INCOME TAX EXPENSE

	Current period	Prior period
	VND	VND
Corporate income tax expense based on taxable profit in the current period	35,935,781,309	8,148,607,505
Deferred corporate tax (income)	(68,267,990)	(366,357,695)
Total current corporate income tax expense	**35,867,513,319**	**7,782,249,810**

35. BASIC EARNINGS PER SHARE

The calculation of the basic earnings per share attributable to ordinary shareholders of the holding company is based on the following data:

	Current period	Prior period
Profit for the period attributable to ordinary shareholders of the holding company (VND)	99,174,521,808	22,862,245,605
Less: Remuneration paid to the Board of Directors and Board of Supervisors (VND)	(1,050,000,000)	(600,000,000)
Profit attributable to ordinary shareholders of the holding company (VND)	**98,124,521,808**	**22,262,245,605**
Average ordinary shares in circulation for the period (share)	91,600,000	91,600,000
Basic earnings per share (VND/share)	**1,071**	**243**

36. CONTINGENT LIABILITIES

As at 30 June 2026, the Company and its subsidiaries might have obligations to dismantle, restore, and return the leased land at the locations where the Company and its subsidiaries leases properties upon the expiration of the lease agreements with its counterparts. Currently, the Company does not intend to cease operations at these leased locations in the near future. The Company has not yet estimated the value of this obligation due to the lack of specific guidance and a reliable estimate. Therefore, the Company has not recognized the decommissioning costs in the interim consolidated financial statements for the 6-month period ended 30 June 2026.

37. COMMITMENTS

Commitment to Transfer Shares

Pursuant to Share Transfer Agreement No. 2508/TTCNCP-VINECO-CNC Holdings Vietnam dated 25 August 2020, the Company committed to transferring 298,300 shares it currently holds in VINECO Telecommunication Systems Joint Stock Company ("VINECO") to VINECO employees, at a transfer price of VND 14,750 per share. The timing of the transfer is stipulated in the agreement. As at the date of approval these interim separate financial statements, the Company had not yet completed the transfer of the aforementioned shares.

Commitment under operating leases where the Company is the lessee

As at the date of approval of these interim consolidated financial statements, the Company and its subsidiaries have operating lease commitments for infrastructure and land in industrial parks where the Company maintains its production and business facilities. Most of the operating lease payments are made as a lump sum payment for the entire lease term.

Commitment under operating leases where the Company is the lessor

As at the date of approval of these interim consolidated financial statements, the Company and its subsidiaries lease out factory buildings and office space to other companies. Under these agreements, the Company and its subsidiaries are entitled to receive lease payments for such factory and office rentals through the respective contractual maturity dates, in accordance with the prevailing terms and regulations.

38. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

Related party	Relationship
MKC Vinh Phuc Joint Stock Company	Associate
VINECO Telecommunication Systems Joint Stock Company	Associate
Vietnam American Oil Tools Joint Stock Company	Associate
CNCTech Aerospace Joint Stock Company	Associate
Arts Group Joint Stock Company	Associate from 29 June 2026
Vietnam CNC and Technology Application Joint Stock Company	Associate
Yen Lac Hitech Industrial Park Joint Stock Company	Company related to key management personnel
CNC Technology Solutions Joint Stock Company	Company related to key management personnel
Green Park Nam Binh Xuyen Development Company Limited	Company related to key management personnel
CLI Invest Company Limited	Company related to key management personnel
FSI Holdings Company Limited	Company related to key management personnel
UTI Semitech Company Limited	Company related to key management personnel
Bluestar Alliance Holdings Ltd	Company related to key management personnel
Pavana Technologies Joint Stock Company	Company related to key management personnel
Hop Thinh Green Clusters Joint Stock Company	Company related to key management personnel
Sky Light Electronic Joint Stock Company	Company related to key management personnel (up to 03 April 2026)
Shine Capital Group Joint Stock Company	Company related to key management personnel (up to 03 April 2026)
The Vietnam Feed Joint Stock Company	Company related to key management personnel (up to 03 April 2026)
Ba Thien Industrial Development Joint Stock Company	Company related to key management personnel (up to 31 December 2025)
Board of Directors, Executive Board, Board of Supervisors and Chief Accountant	Key management personnel

During the period, the Company entered into the following significant transactions with its related parties:

	Current period VND	Prior period VND
Revenue from of goods sold and rendered services	**630,190,705,373**	**102,742,397,161**
CNC Technology Solutions Joint Stock Company	390,292,906,449	80,384,026,672
Green Park Nam Binh Xuyen Development Company Limited	133,527,094,170	-
Vietnam CNC and Technology Application Joint Stock Company	44,243,332,801	1,969,807,400
Shine Capital Group Joint Stock Company	32,018,678,690	4,944,518,605
VINECO Telecommunication Systems Joint Stock Company	30,108,693,263	-
UTI Semitech Company Limited	-	15,444,044,484
Purchase of shares from	**18,400,000,000**	**-**
CNC Technology Solutions Joint Stock Company	18,400,000,000	-

	Current period VND	Prior period VND
Capital contribution	**22,500,000,000**	**-**
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	-
Divestment	**8,800,000,000**	**-**
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-
Purchase of goods and services	**63,308,701,854**	**32,840,410,955**
Shine Capital Group Joint Stock Company	31,683,455,781	24,250,739,037
CNC Technology Solutions Joint Stock Company	22,840,876,733	6,300,108,168
VINECO Telecommunication Systems Joint Stock Company	8,517,269,340	-
Vietnam CNC and Technology Application Joint Stock Company	267,100,000	623,100,000
Ba Thien Industrial Development Joint Stock Company	(*)	1,666,463,750
Borrowings	**235,820,000,000**	**60,051,275,068**
CLI Invest Company Limited	100,330,000,000	6,736,275,068
Ms. Nguyen Thi Dung	90,250,000,000	10,290,000,000
Ms. Nguyen Hong Nhung	45,240,000,000	-
Green Park Nam Binh Xuyen Development Company Limited	-	41,525,000,000
Mr. Nguyen Van Hung	-	1,000,000,000
Mr. Dinh Hung Cuong	-	500,000,000
Principal repayment	**189,130,000,000**	**86,151,275,068**
CLI Invest Company Limited	100,330,000,000	6,736,275,068
Ms. Nguyen Hong Nhung	50,100,000,000	-
Ms. Nguyen Thi Dung	29,900,000,000	34,390,000,000
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-
Green Park Nam Binh Xuyen Development Company Limited	-	41,525,000,000
Pavana Technologies Joint Stock Company	-	3,000,000,000
Mr. Dinh Hung Cuong	-	500,000,000
Lending	**369,050,000,000**	**324,230,000,000**
CLI Invest Company Limited	368,900,000,000	77,800,000,000
MKC Vinh Phuc Joint Stock Company	150,000,000	130,000,000
Green Park Nam Binh Xuyen Development Company Limited	-	230,700,000,000
CNC Technology Solutions Joint Stock Company	-	9,500,000,000
Mr. Nguyen Van Hung	-	6,100,000,000
Loan principal recovery	**414,250,000,000**	**357,027,247,829**
CLI Invest Company Limited	413,100,000,000	72,050,000,000
MKC Vinh Phuc Joint Stock Company	650,000,000	-
Arts Group Joint Stock Company	500,000,000	(**)
Green Park Nam Binh Xuyen Development Company Limited	-	231,250,000,000
Ba Thien Industrial Development Joint Stock Company	(*)	21,000,000,000
Shine Capital Group Joint Stock Company	-	15,000,000,000
CNC Technology Solutions Joint Stock Company	-	9,500,000,000
Mr. Nguyen Van Hung	-	8,227,247,829
Interest income	**9,976,712,879**	**5,777,344,293**
CLI Invest Company Limited	7,861,961,096	(219,856,416)
Vietnam American Oil Tools Joint Stock Company	1,166,794,522	786,410,957
The Vietnam Feed Joint Stock Company	947,957,261	1,707,727,561
Green Park Nam Binh Xuyen Development Company Limited	-	2,770,010,137
Shine Capital Group Joint Stock Company	-	686,465,753
CNC Technology Solutions Joint Stock Company	-	46,586,301

	Current period VND	Prior period VND
Borrowing costs	**8,680,849,201**	**4,330,906,655**
Vietnam CNC and Technology Application Joint Stock Company	3,034,849,316	3,034,849,316
Ms. Nguyen Hong Nhung	2,672,866,330	87,209,805
CLI Invest Company Limited	1,480,698,083	122,197,278
Ms. Nguyen Thi Dung	966,791,637	279,691,350
CNCTech Aerospace Joint Stock Company	525,643,835	525,643,836
Hop Thinh Green Clusters Joint Stock Company	-	218,191,782
Pavana Technologies Joint Stock Company	-	63,123,288
Dividend received	**2,919,572,025**	**2,389,395,426**
VINECO Telecommunication Systems Joint Stock Company	2,795,782,710	2,389,395,426
Hop Thinh Green Clusters Joint Stock Company	123,789,315	-
Disposal of debt receivables and trading securities	**231,490,017,522**	**-**
MKC Vinh Phuc Joint Stock Company	231,490,017,522	-
Disposal of asset	**16,003,203,000**	**-**
MKC Vinh Phuc Joint Stock Company	16,003,203,000	-

Significant related party balances as at the date of interim consolidated statement of financial position were as follows:

	Closing balance VND	Opening balance VND
Short-term trade receivables	**101,335,074,435**	**108,312,297,742**
CNC Technology Solutions Joint Stock Company	53,712,466,740	10,537,749,954
VINECO Telecommunication Systems Joint Stock Company	21,015,813,811	22,191,859,213
Vietnam CNC and Technology Application Joint Stock Company	11,716,030,775	-
UTI Semitech Company Limited	7,840,749,059	64,514,718,123
Arts Group Joint Stock Company	7,050,000,000	(**)
Green Park Nam Binh Xuyen Development Company Limited	14,050	3,443,799,134
Shine Capital Group Joint Stock Company	(*)	7,624,171,318
Short-term advances to suppliers	**4,535,133,882**	**18,108,754,909**
CNC Technology Solutions Joint Stock Company	4,535,133,882	-
Ba Thien Industrial Development Joint Stock Company	(*)	18,108,754,909
Short-term loan receivables	**21,645,336,985**	**131,753,006,682**
Vietnam American Oil Tools Joint Stock Company	15,342,136,985	14,175,342,463
Arts Group Joint Stock Company	6,303,200,000	(**)
CLI Invest Company Limited	-	44,371,764,384
Shine Capital Group Joint Stock Company	(*)	33,856,712,328
The Vietnam Feed Joint Stock Company	(*)	38,829,073,534
MKC Vinh Phuc Joint Stock Company	-	520,113,973
Other short-term receivables	**168,493,845,994**	**1,433,425,498**
Green Park Nam Binh Xuyen Development Company Limited	60,000,000,000	-
CNC Technology Solutions Joint Stock Company	60,478,063,284	327,711,706
Bluestar Alliance Holdings Ltd	45,000,000,000	-
VINECO Telecommunication Systems Joint Stock Company	2,795,782,710	-
Mr. Nguyen Van Hung	220,000,000	220,000,000

	Closing balance VND	Opening balance VND
Sky Light Electronic Joint Stock Company	(*)	643,619,284
CLI Invest Company Limited	-	-
Ms. Nguyen Thi Dung	-	137,500,000
Mr. Nguyen Thai Son	(*)	97,719,508
Mr. Vu Anh Tuan	-	6,875,000
The Vietnam Feed Joint Stock Company	(*)	-
Short-term trade payables	**13,895,368,298**	**39,341,334,958**
VINECO Telecommunication Systems Joint Stock Company	12,870,360,870	3,526,167,938
CNC Technology Solutions Joint Stock Company	380,984,259	5,307,118,831
Arts Group Joint Stock Company	352,919,169	(**)
Vietnam CNC and Technology Application Joint Stock Company	291,104,000	-
The Vietnam Feed Joint Stock Company	(*)	17,603,523,300
Shine Capital Group Joint Stock Company	(*)	12,904,524,889
Short-term advances from customers	**40,832,385,354**	**102,914,704,730**
Green Park Nam Binh Xuyen Development Company Limited	35,832,385,354	-
Mr. Ngo Hung Tin	5,000,000,000	(**)
CNC Technology Solutions Joint Stock Company	-	97,949,704,730
Vietnam CNC and Technology Application Joint Stock Company	-	4,965,000,000
Short-term accrued expenses	**6,417,093,253**	**5,310,594,811**
Ms. Nguyen Hong Nhung	2,838,184,282	165,317,952
CNCTech Aerospace Joint Stock Company	1,676,698,630	1,301,054,795
Vietnam CNC and Technology Application Joint Stock Company	1,525,808,222	3,120,000,002
Ms. Nguyen Thi Dung	376,402,119	724,222,062
Short-term deferred revenue	**16,072,597**	**1,745,294,819**
CNC Technology Solutions Joint Stock Company	16,072,597	1,745,294,819
Other short-term payables	**20,109,947,386**	**250,188,252,692**
Ms. Nguyen Thi Dung	20,000,000,000	-
CNC Technology Solutions Joint Stock Company	109,947,386	388,252,692
MKC Vinh Phuc Joint Stock Company	-	249,800,000,000
Dividend, profit payables	-	**6,832,000,000**
FSI Holdings Company Limited	-	5,932,000,000
Mr. Nguyen Van Hung	-	600,000,000
Ms. Dinh Thi Thu Ha	-	300,000,000
Other long-term payables	**1,726,225,560**	**1,726,225,560**
Sky Light Electronic Joint Stock Company	(*)	8,335,725,800
CNC Technology Solutions Joint Stock Company	1,726,225,560	1,726,225,560
Short-term borrowings	**82,500,000,000**	**8,800,000,000**
Ms. Nguyen Thi Dung	82,500,000,000	-
Hop Thinh Green Clusters Joint Stock Company	-	8,800,000,000
Long-term borrowings	**84,990,000,000**	**112,000,000,000**
Vietnam CNC and Technology Application Joint Stock Company	51,000,000,000	51,000,000,000
Ms. Nguyen Hong Nhung	22,040,000,000	26,900,000,000
CNCTech Aerospace Joint Stock Company	10,600,000,000	10,600,000,000
Ms. Nguyen Thi Dung	1,350,000,000	23,500,000,000

(*) In the current period, Ba Thien Industrial Development Joint Stock Company is no longer related parites of the Companyl; Shine Capital Group Joint Stock Company, The Vietnam Feed Joint Stock Company, Sky Light Electronic Joint Stock Company and Mr. Nguyen Thai Son are no longer related parties of the Company from 03 April 2026.

(**) In the prior period:

- Arts Group Joint Stock Company ("Arts Group") is a subsidiary of the Company (the balances and transactions of Arts Group have been eliminated upon consolidation of the Company's interim consolidated financial statements);
- Mr. Ngo Hung Tin was not related parties of the Company.

Remuneration paid to the Board of Directors, Executive Board, Board of Supervisors and Chief Accountant during the period was as follows:

	Current period	Prior period
	VND	VND
Board of Directors	**3,722,898,065**	**3,284,142,938**
Mr. Nguyen Van Hung (i)	1,879,997,077	1,846,281,694
Mr. Nguyen Trung Kien (i)	919,488,287	757,183,465
Ms. Nguyen Thi Dung (i)	524,557,144	402,344,445
Mr. Vu Anh Tuan (i)	254,855,557	230,333,334
Mr. Dao Hoang Viet	144,000,000	48,000,000
Executive Board	**687,620,795**	**334,633,332**
Ms. Nguyen Phuong Nga	687,620,795	334,633,332
Board of Supervisors	**670,681,609**	**373,602,885**
Ms. Nguyen Thi Thom *(resigned on 26 March 2025)*	230,047,569	-
Ms. Le Thi Van	163,509,135	129,000,962
Ms. Nguyen Ngan Giang *(appointed on 26 April 2026)*	157,124,905	-
Ms. Nguyen Hong Nhung	72,000,000	-
Mr. Nguyen Phu Hoang *(resigned on 26 March 2026)*	48,000,000	244,601,923
Chief Accountant	**339,754,500**	**327,874,599**
Ms. Le Thu Thuy *(appointed on 03 April 2026)*	226,999,500	-
Mr. Nguyen Thai Son *(resigned on 03 April 2026)*	112,755,000	327,874,599

(i) Members of the Board of Directors concurrently serve as members of the Executive Board.

During the current period and the prior period, no other members of the Board of Directors and the Executive Board and Board of Supervisors received any income from the Company.

39. SUPPLEMENTAL DISCLOSURES OF INTERIM CONSOLIDATED CASH FLOW INFORMATION

Supplemental non-cash disclosures

Cash recovered from repayment of loan principals and interest income during the period excludes an amount of VND 43,980,471,002 representing the amount offset against the balance of deposits received for the transfer of trading securities. Proceed from sale, disposal of fixed assets and other long-term assets excludes an amount of VND 17,603,523,300 representing the amount offset against trade payables.

Consequently, increases, decreases in account payables have been adjusted by the same amount. Interest income from loans, dividends, and profits received during the period excludes VND 23,180,744,442 (prior period: VND 20,845,503,530) representing interest income from loans that has accrued but has not been received. Consequently, increases, decreases in accounts receivables have been adjusted by the same amount.

Cash outflows for payment of interest expense during the period excludes VND 10,195,267,236 (prior period: VND 11,911,507,677) representing interest payable that has accrued but has not been paid. Consequently, increases, decreases in accounts payable have been adjusted by the same amount.

40. SUBSEQUENT EVENTS

Pursuant to the Resolutions issued in July and August 2026, the Company's Board of Directors approved (i) the increase in capital contributions to Thang Long CNCTech Joint Stock Company and CNCTech Global Joint Stock Company, and (ii) the application dossier for the offering of shares to existing shareholders for the purpose of increasing the Company's charter capital in 2026. As at the date of approval of these interim consolidated financial statements, the Company is in the process of carrying out the aforementioned activities.

Pursuant to Resolution No. 2007/2026/NQ-HDQT dated 20 July 2026, the Board of Directors of Thang Long CNCTech Joint Stock Company ("CNCTech Thang Long") approved the divestment of all shares held by CNCTech Thang Long in CNCTech Aerospace Equipment Joint Stock Company. As at the date of approval of these interim consolidated financial statements, CNCTech Thang Long had completed the aforementioned divestment.

Nguyen Minh Trang Preparer	Le Thu Thuy Chief Accountant	Nguyen Van Hung Legal representative

Approved on 10 August 2026