CÔNG TY CỔ PHẦN TẬP ĐOÀN CNCTECH	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
CNCTECH GROUP JOINT STOCK COMPANY	**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 SEPARATE FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

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

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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

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

THE BOARD OF DIRECTOR, EXECUTIVE BOARD AND BOARD OF SUPERVISORS

The members of the Boards 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 separate financial statements, which give a true and fair view of the interim separate financial position of the Company as at 30 June 2026 and its interim separate financial performance and its interim separate cash flows for the period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim separate 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 separate financial statements;
- Prepare the interim separate 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 separate financial statements so as to minimize errors and frauds.

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 separate financial position of the Company and that the interim separate financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim 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 separate financial statements.

For and on behalf of the Executive Board,

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

Nguyen Van Hung
Group Executive Chairman/
Legal representative

Hanoi, 10 August 2026

Deloitte.

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No.: 0160 /VN1A-HN-BC

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

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

We have reviewed the interim separate financial statements of CNCTech Group Joint Stock Company (the "Company"), approved on 10 August 2026 as set out from page 05 to page 41, which comprise the interim separate statement of financial position as at 30 June 2026, the interim separate income statement and interim cash flows statement for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

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

The Executive Board is responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting and for such internal control as management determines is necessary to enable the preparation of interim separate 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 separate 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 separate 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 separate financial statements do not present fairly, in all material respects, the interim separate financial position of the Company as at 30 June 2026, and of its interim separate financial performance and its interim separate 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 separate financial reporting.

Deloitte.

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS
(Continued)

Other Matter

Comparative figures of the interim separate income statements, interim separate cash flow statement and corresponding notes are the figures of the unreviewed interim separate 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 SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassified)
A.	**CURRENT ASSETS**	**100**		**109,122,842,460**	**373,082,475,179**
I.	**Cash and cash equivalents**	**110**	**5**	**15,641,775,047**	**9,821,472,684**
1.	Cash	111		13,185,693,759	8,387,280,609
2.	Cash equivalents	112		2,456,081,288	1,434,192,075
II.	**Short-term financial investments**	**120**	**6**	**19,198,419,163**	**233,671,576,533**
1.	Trading securities	121		-	172,047,800,000
2.	Short-term held-to-maturity investments	123		23,188,419,163	63,723,776,533
3.	Provision for short-term held-to-maturity investments	124		(3,990,000,000)	(2,100,000,000)
III.	**Short-term receivables**	**130**		**43,167,655,973**	**73,432,113,989**
1.	Short-term trade receivables	131	7	14,760,248,671	25,035,184,412
2.	Short-term advances to suppliers	132	8	9,385,957,565	9,016,993,203
3.	Other short-term receivables	135	9	19,094,953,013	39,379,936,374
4.	Provision for short-term doubtful debts	136	8	(73,503,276)	-
IV.	**Other short-term assets**	**160**		**31,114,992,277**	**56,157,311,973**
1.	Short-term deferred expenses	161	10	16,050,178,582	41,830,152,419
2.	Value added tax deductibles	162		15,064,813,695	14,327,159,554
B.	**NON-CURRENT ASSETS**	**200**		**1,598,318,605,633**	**1,612,423,191,371**
I.	**Long-term receivables**	**210**		**29,959,372,894**	**30,027,153,120**
1.	Other long-term receivables	215	9	29,959,372,894	30,027,153,120
II.	**Fixed assets**	**220**		**12,285,163,365**	**11,013,876,822**
1.	Tangible fixed assets	221	11	10,910,163,335	9,363,876,794
	- Cost	*222*		*17,786,971,318*	*18,697,951,166*
	- Accumulated depreciation	*223*		*(6,876,807,983)*	*(9,334,074,372)*
2.	Intangible assets	227	12	1,375,000,030	1,650,000,028
	- Cost	*228*		*7,553,400,000*	*7,553,400,000*
	- Accumulated amortisation	*229*		*(6,178,399,970)*	*(5,903,399,972)*
III.	**Investment property**	**240**	**13**	**9,532,371,910**	**9,647,895,562**
	- Cost	*241*		*11,090,270,588*	*11,090,270,588*
	- Accumulated depreciation	*242*		*(1,557,898,678)*	*(1,442,375,026)*
IV.	**Long-term assets in progress**	**250**		**15,415,800,000**	**16,003,203,000**
1.	Construction in progress	252	14	15,415,800,000	16,003,203,000
V.	**Long-term financial investments**	**260**	**6**	**1,499,796,162,654**	**1,510,135,016,359**
1.	Investments in subsidiaries	261		1,179,967,795,993	1,266,987,095,993
2.	Investments in joint-ventures, associates	262		292,106,545,585	243,084,045,585
3.	Equity investments in other entities	263		61,900,000,000	29,800,000,000
4.	Provision for impairment of long-term investments in other entities	264		(34,178,178,924)	(29,736,125,219)
VI.	**Other long-term assets**	**270**		**31,329,734,810**	**35,596,046,508**
1.	Long-term deferred expenses	271	10	31,329,734,810	35,596,046,508
	TOTAL ASSETS (280=100+200)	**280**		**1,707,441,448,093**	**1,985,505,666,550**

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

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**508,292,055,751**	**889,408,751,640**
I.	**Current liabilities**	**310**		**400,634,572,586**	**779,094,290,715**
1.	Short-term trade payables	311	15	47,063,777,585	53,716,404,306
2.	Short-term advances from customers	312	16	60,579,887,625	39,243,350,000
3.	Short-term taxes and amounts payable to the State budget	314	17	281,981,274	2,721,345,964
4.	Payables to employees	315		1,919,831,068	2,572,071,229
5.	Short-term accrued expenses	316	18	20,943,828,091	63,310,465,281
6.	Short-term deferred revenue	319	19	29,821,698,735	61,221,609,252
7.	Other current payables	320	20	23,932,829,246	259,612,188,045
8.	Short-term loans and obligations under finance leases	321	21	216,090,738,962	296,696,856,638
II.	**Long-term liabilities**	**330**		**107,657,483,165**	**110,314,460,925**
1.	Long-term deferred revenue	337	19	13,262,721,654	18,177,207,654
2.	Other long-term payables	338	20	35,705,243,664	35,599,947,408
3.	Long-term loans and obligations under finance leases	339	22	58,689,517,847	56,537,305,863
D.	**EQUITY**	**400**	**23**	**1,199,149,392,342**	**1,096,096,914,910**
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.	Retained earnings	420		155,549,392,342	52,496,914,910
	- Retained earnings accumulated to the prior year end	*420a*		*51,446,914,910*	*7,083,095,928*
	- Retained earnings of the current period/ current year	*420b*		*104,102,477,432*	*45,413,818,982*
	TOTAL RESOURCES (440=300+400)	**440**		**1,707,441,448,093**	**1,985,505,666,550**

Preparer	Chief Accountant	Legal representative
Luu Thuy Duong	**Le Thu Thuy**	**Nguyen Van Hung**
Preparer	**Chief Accountant**	**Legal representative**

Approved on 10 August 2026

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

INTERIM SEPARATE 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**	**24**	**55,796,366,177**	**61,948,782,254**
2.	**Net revenue from goods sold and services rendered (10=01)**	**10**	**24**	**55,796,366,177**	**61,948,782,254**
3.	Cost of sales	11	25	45,824,009,560	49,185,613,900
4.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**9,972,356,617**	**12,763,168,354**
5.	Financial income	22	27	149,985,616,619	39,064,162,326
6.	Financial expenses	23	28	24,298,616,865	32,176,936,446
	- In which: Borrowing costs	*24*		*19,751,266,904*	*29,407,174,393*
7.	Selling expenses	25	29	992,198,245	169,385,632
8.	General and administration expenses	26	29	27,626,456,186	16,848,676,579
9.	**Operating profit (30=20+22-(23+25+26))**	**30**		**107,040,701,940**	**2,632,332,023**
10.	Other income	31		327,272,728	589,674,595
11.	Other expenses	32		3,265,497,236	7,362,508
12.	**(Loss)/profit from other activities (40=31-32)**	**40**		**(2,938,224,508)**	**582,312,087**
13.	**Accounting profit before tax (50=30+40)**	**50**		**104,102,477,432**	**3,214,644,110**
14.	Current corporate income tax expense	51	30	-	-
15.	**Net profit after corporate income tax (60=50-51)**	**60**		**104,102,477,432**	**3,214,644,110**

CÔNG TY CỔ PHẦN TẬP ĐOÀN CNCTECH
M.S.D.N: 0105839469

Luu Thuy Duong	**Le Thu Thuy**	**Nguyen Van Hung**
Preparer	**Chief Accountant**	**Legal representative**

Approved on 10 August 2026

INTERIM SEPARATE 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***	***104,102,477,432***	***3,214,644,110***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets, and investment properties and land rental paid in a lump sum	02	1,509,592,251	1,617,374,166
	Provisions	03	6,405,556,981	2,133,570,053
	Foreign exchange (gain) arising from translating foreign currency-denominated monetary items	04	-	(487,236,719)
	(Gain) from investing, financing activities	05	(149,963,835,198)	(38,576,925,607)
	Borrowing costs	06	19,751,266,904	29,407,174,393
3.	***Operating losses before movements in working capital***	***08***	***(18,194,941,630)***	***(2,691,399,604)***
	Increases, decreases in receivables	09	7,981,257,508	22,288,119,426
	Increases, decreases in payables (excluding accrued loan interest and corporate income tax payable)	11	(136,951,893,042)	(34,548,075,959)
	Increases, decreases in deferred expenses	12	29,884,048,973	53,020,741,783
	Decreases in trading securities	13	172,047,800,000	-
	Borrowing costs paid	14	(62,830,104,094)	(29,407,174,393)
	Corporate income tax paid	15	(1,133,518,403)	-
	Net cash (used in)/generated by operating activities	***20***	***(9,197,350,688)***	***8,662,211,253***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(18,904,336,365)	-
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22	963,636,364	-
3.	Cash outflow for lending, buying debt instruments of other entities	23	(8,900,000,000)	(12,030,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24	8,600,000,000	28,646,980,821
5.	Equity investments in other entities	25	(40,900,000,000)	(178,248,000)
6.	Cash recovered from investments in other entities	26	46,796,800,000	-
7.	Interest earned, dividends and profits received	27	134,608,597,306	41,370,540,785
	Net cash generated by investing activities	***30***	***122,264,697,305***	***57,809,273,606***

INTERIM SEPARATE 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.	Proceeds from borrowings	33	283,392,456,376	99,688,721,087
2.	Repayment of borrowings	34	(390,639,500,630)	(167,297,763,870)
	Net cash used in financing activities	***40***	***(107,247,044,254)***	***(67,609,042,783)***
	Net increase/(decrease) in cash (50=20+30+40)	**50**	**5,820,302,363**	**(1,137,557,924)**
	Cash and cash equivalents at the beginning of the period	**60**	**9,821,472,684**	**4,520,671,074**
	Cash and cash equivalents at the end of the period (70=50+60)	**70**	**15,641,775,047**	**3,383,113,150**

Luu Thuy Duong	**Le Thu Thuy**	**Nguyen Van Hung**
Preparer	**Chief Accountant**	**Legal representative**

Approved on 10 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements

1. GENERAL INFORMATION

Structure of ownership

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/UBCKGSDC 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 number of employees of the Company as at 30 June 2026 was 72 (31 December 2025: 61).

Operating industry and principal activities

The Company's operating industry include:

- Metal forging, stamping, pressing and rolling; metal powder smelting;
- Consulting, brokerage, real estate auction, land use right 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;
- Manufacture of cutlery, hand tools and common metal objects;
- Producing other products made of metals that have not yet been classified;
- Manufacture of metallurgical machinery;
- Production of iron, steel, cast iron;
- Iron and steel casting;
- Non-ferrous metal casting;
- Manufacture of metal components;
- 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 Company's principal activities are financial investment, trading and factory leasing.

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 separate 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.

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
	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

No	Name	Place of incorporation and operation	Proportion of ownership interest	Proportion of voting power held	Principal activities
	d) Indirect associates				
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 govern 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 separate financial statements

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

Comparative figures on the interim separate income statement, interim separate cash flow statement and corresponding notes are the figures of the unreviewed interim separate 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 separate 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	Code	Previously reported amount	Reclassification	Amount after reclassification
		VND	VND	VND
Held-to-maturity investments	123	-	63,723,776,533	63,723,776,533
Provision for Held-to-maturity investments	124	-	(2,100,000,000)	(2,100,000,000)
Short-term loan receivables		53,338,000,000	(53,338,000,000)	-
Other short-term receivables	135	49,765,712,907	(10,385,776,533)	39,379,936,374
Provision for short-term doubtful debts	136	(2,100,000,000)	2,100,000,000	-

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim separate 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 financial reporting.

The Company also prepares interim consolidated financial statements on the basis of consolidating the Company's interim separate financial statements and the financial statements of its subsidiaries in another report. These interim separate financial statements should be read together with the interim consolidated financial statements in order to better understand the financial situation of the Company as a whole.

The accompanying interim separate financial statements are not intended to present the financial position, results of operations and 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 separate 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 separate 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 separate financial statements, are as follows:

Estimates

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

Cash and cash equivalents

Cash and cash equivalents comprise bank demand deposits and short-term, highly liquid investments (not exceeding 3 months) and interest income of those investments 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

Cash dividends received from trading securities for the period after the acquisition date are recognised as finance income in the [separate/consolidated] income statement. Dividends receivable relating to the period prior to the acquisition date are deducted from the carrying amount of the investment.

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.

Investments in subsidiaries, associates, other entities

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. 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.

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.

The Company initially recognises investments in subsidiaries and associates at cost, including the purchase price and directly attributable costs of the investment. The Company recognises as income in the interim separate income statement its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment.

Investments in subsidiaries and associates are presented in the interim separate statement of financial position at cost less any 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.

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.

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.

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

	Years
Motor vehicles	6 - 8
Management equipment and supplies	3 - 6

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 recognised in the interim separate income statement.

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 separate income statement over the lease term in accordance with the recognition of operating lease revenue.

The Company as lessee

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 separate 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.

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, 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	4 - 10

Investment property

Investment properties are composed of buildings and structures held by the Company to earn rentals. 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
Buildings and structures	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 use.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including factory rentals, land rentals and other deferred expenses.

Deferred factory rentals and land rentals are charged to the interim separate 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 have been capitalized are allocated to the interim separate 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.

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 interim separate income statement in the accounting period.

Deferred revenue

Deferred revenue is the amounts received in advance relating to multiple accounting periods for services or products that have been yet provided or delivered. The Company recognises deferred revenue in proportion to its obligations that the Company will have to fulfill in the future. When the revenue recognition conditions are satisfied, deferred revenue will be recognised in the interim separate income statement for the period corresponding to the portion that meets the revenue recognition conditions.

Borrowings

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

Borrowing costs

Borrowing costs comprise Borrowing costs 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.

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

Sales revenue

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.

Service revenue

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 interim separate 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 separate statement of financial position can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

(e)
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 recognized when the Company has the right to receive income.

Other income

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

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.

Taxation

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 separate income statement because it excludes items of income or expense that are taxable or deductible in other years (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 separate 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 the interim separate income statement, 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	Opening balance
	VND	VND
Bank demand deposits (i)	13,185,693,759	8,387,280,609
Cash equivalents (ii)	2,456,081,288	1,434,192,075
	15,641,775,047	**9,821,472,684**

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

	Closing balance	Opening balance
	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	10,000,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	3,118,944,736	7,784,282,501
Others	66,749,023	602,998,108
	13,185,693,759	**8,387,280,609**

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

	Closing balance	Opening balance
	VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - Nam Thang Long Branch	2,456,081,288	1,434,192,075
	2,456,081,288	**1,434,192,075**

As at 30 June 2026, cash equivalents represent deposits with a principal term of 3 months or less at Vietnam Joint Stock Commercial Bank for Industry and Trade, enjoying interest rates from 2.1% per annum to 2.4% per annum (as at 31 December 2025: from 2.1% per annum to 2.9% per annum).

6. FINANCIAL INVESTMENTS

Short-term 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	(i)	-
	-		-	**172,047,800,000**		-

	Closing balance			Opening balance (Reclassified)		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
b. Short-term held-to-maturity investments						
Term deposits	**500,000,000**	**500,000,000**	-	-	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade (ii)	*500,000,000*	*500,000,000*	-	-	-	-
Loans	**22,688,419,163**	**18,698,419,163**	**(3,990,000,000)**	**63,723,776,533**	**61,623,776,533**	**(2,100,000,000)**
Vietnam American Oil Tools Joint Stock Company (iii)	*15,342,136,985*	*11,352,136,985*	*(3,990,000,000)*	*14,175,342,463*	*12,075,342,463*	*(2,100,000,000)*
Arts Group Joint Stock Company (iii)	*6,303,200,000*	*6,303,200,000*	-	*6,400,000,000*	*6,400,000,000*	-
Anotech Binh Duong Joint Stock Company (iv)	*1,043,082,178*	*1,043,082,178*	-	*1,469,164,370*	*1,469,164,370*	-
The Vietnam Feed Joint Stock Company	-	-	-	*38,829,073,534*	*38,829,073,534*	-
Ms. Vu Thi Minh Ngoc	-	-	-	*2,330,082,193*	*2,330,082,193*	-
MKC Vinh Phuc Joint Stock Company	-	-	-	*520,113,973*	*520,113,973*	-
	23,188,419,163	**19,198,419,163**	**(3,990,000,000)**	**63,723,776,533**	**61,623,776,533**	**(2,100,000,000)**

(ii) Represent deposits with a term of 6 months at Vietnam Joint Stock Commercial Bank for Industry and Trade and an interest rate of 3.4% per annum.

(iii) The Company provided loans to Vietnam American Oil Tools Joint Stock Company and Arts Group Joint Stock Company under loan agreements, at interest rates ranging from 12% per annum to 18% per annum (as at 31 December 2025: from 12% per annum to 18% per annum). These loans are unsecured.

(iv) The balance as at 30 June 2026 includes accrued interest receivable from Anotech Binh Duong Joint Stock Company under the loan agreements. The loan principal had been fully settled.

Long-term financial investments

	Closing balance			Opening balance		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
a. Investments in subsidiaries						
Thang Long CNCTech Joint Stock Company	349,770,000,000	(i)	-	349,770,000,000	(i)	-
FSI Group Joint Stock Company	239,084,826,951	(i)	-	239,084,826,951	(i)	-
Bac Giang International Logistics Company Limited	161,859,769,042	(i)	(14,417,668,605)	161,859,769,042	(i)	(14,417,668,605)
Vinh Phuc VinaStartup Joint Stock Company	139,500,000,000	(i)	-	139,500,000,000	(i)	-
CNCTech Ha Nam Joint Stock Company	137,200,000,000	(i)	-	137,200,000,000	(i)	-
CNCTech Global Joint Stock Company	135,600,000,000	(i)	-	135,600,000,000	(i)	-
CNCTech Binh Duong Joint Stock Company	16,953,200,000	(i)	-	48,950,000,000	(i)	-
Arts Group Joint Stock Company	-		-	55,022,500,000	(i)	-
	1,179,967,795,993		**(14,417,668,605)**	**1,266,987,095,993**		**(14,417,668,605)**
b. Investment in associates						
MKC Vinh Phuc Joint Stock Company	125,000,000,000	(i)	(62,374,058)	125,000,000,000	(i)	(62,374,058)
VINECO Telecommunication Systems Joint Stock Company	56,586,065,585	(i)	-	56,586,065,585	(i)	-
Arts Group Joint Stock Company	49,022,500,000	(i)	-	-		-
Vietnam American Oil Tools Joint Stock Company	43,233,800,000	(i)	(18,453,645,364)	43,233,800,000	(i)	(15,256,082,556)
Vietnam CNC And Technology Application Joint Stock Company	18,264,180,000	(i)	-	18,264,180,000	(i)	-
	292,106,545,585		**(18,516,019,422)**	**243,084,045,585**		**(15,318,456,614)**
c. Equity investments in other entities						
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	(i)	-	-		-
CNC IPark Joint Stock Company	18,400,000,000	(i)	-	-		-
Vija Engineering Joint Stock Company	13,500,000,000	(i)	(1,244,490,897)	13,500,000,000	(i)	-
MK Vision Joint Stock Company	7,500,000,000	(i)	-	7,500,000,000	(i)	-
Hop Thinh Green Clusters Joint Stock Company	-	(i)	-	8,800,000,000	(i)	-
	61,900,000,000		**(1,244,490,897)**	**29,800,000,000**		**-**

(i) The Company has not assessed fair value and recoverable amount of its financial investments as at the date of the interim separate statement of financial position since there is no comprehensive guidance of relevant prevailing regulations on determination of fair value and recoverable amount of these financial investments.

The operation status of the Company subsidiaries and associates is as follows:

	Current year	Prior year
Subsidiaries		
Thang Long CNCTech Joint Stock Company	Operating at profit	Operating at profit
FSI Group Joint Stock Company	Operating at profit	Operating at profit
Bac Giang International Logistics Company Limited	Operating at profit	Operating at loss
Vinh Phuc VinaStartup Joint Stock Company	Operating at profit	Operating at profit
CNCTech Ha Nam Joint Stock Company	Operating at profit	Operating at profit
CNCTech Global Joint Stock Company	Operating at profit	Operating at profit
CNCTech Binh Duong Joint Stock Company	Operating at profit	Operating at profit
Arts Group Joint Stock Company	No longer a subsidiary	Operating at profit
Associates		
MKC Vinh Phuc Joint Stock Company	Operating at loss	Operating at loss
VINECO Telecommunication Systems Joint Stock Company	Operating at profit	Operating at profit
Arts Group Joint Stock Company	Operating at profit	Not yet an associate
Vietnam American Oil Tools Joint Stock Company	Operating at loss	Operating at loss
Vietnam CNC and Technology Application Joint Stock Company	Operating at profit	Operating at profit

The significant transactions between the Company and its subsidiaries and associates are presented in Note 32.

7. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
Viettel Manufacturing Corporation One Member Limited Liability Company	5,625,420,548	-	10,614,252,380	-
Arts Group Joint Stock Company	7,050,000,000	-	7,050,000,000	-
CNC Technology Solutions Joint Stock Company	1,074,750,201	-	6,612,013,696	-
Others	1,010,077,922	-	758,918,336	-
	14,760,248,671	**-**	**25,035,184,412**	**-**
In which: Short-term trade receivables from related parties (Details stated in Note 32)	**8,254,909,787**		**13,662,013,696**	

8. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
Intech Infrastructure and Construction Joint Stock Company	7,356,936,000	-	7,482,000,000	-
Others	2,029,021,565	(73,503,276)	1,534,993,203	-
	9,385,957,565	**(73,503,276)**	**9,016,993,203**	**-**

9. OTHER RECEIVABLES

	Closing balance		Opening balance (Reclassified)	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Current				
Compensation and Site Clearance (i)	13,534,432,003	-	13,534,432,003	-
Advances	2,733,210,550	-	-	-
Dividends receivable	2,795,782,710	-	-	-
Deposit for acquisition of shares	-	-	24,132,627,260	-
Others	31,527,750	-	1,712,877,111	-
	19,094,953,013	**-**	**39,379,936,374**	**-**
In which: Other current receivables from related parties (Details stated in Note 32)	**2,796,182,710**		-	

	Closing balance		Opening balance (Reclassified)	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
b. Non-current				
Deposit for factory leases	28,613,289,312	-	28,613,289,312	-
CNCTech Ha Nam Joint Stock Company	*17,675,868,672*	-	*17,675,868,672*	-
Thang Long CNCTech Joint Stock Company	*7,032,342,240*	-	*7,032,342,240*	-
Vietland Investment and Construction Joint Stock Company	*3,905,078,400*	-	*3,905,078,400*	-
Others	1,346,083,582	-	1,413,863,808	-
	29,959,372,894	**-**	**30,027,153,120**	**-**
In which: Other non-current receivables from related parties (Details stated in Note 32)	**26,038,108,594**		**24,708,210,912**	

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

10. DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Current		
Deferred factory rental costs (i)	15,658,943,053	41,770,057,969
Others	391,235,529	60,094,450
	16,050,178,582	**41,830,152,419**
b. Non-current		
Deferred factory rental costs (i)	19,685,018,170	23,903,236,354
Deferred land rental costs (ii)	10,842,810,206	11,005,046,768
Others	801,906,434	687,763,386
	31,329,734,810	**35,596,046,508**

(i) As at 30 June 2026, deferred factory rentals represent:

Short-term deferred rentals at:

- Lot F4B, Thang Long Vinh Phuc Industrial Park, Binh Nguyen Commune, Phu Tho Province, to CNCTech Ha Nam Joint Stock Company (a related party);
- Lot F3, Thang Long Vinh Phuc Industrial Park, Binh Nguyen Commune, Phu Tho Province, to Thang Long CNCTech Joint Stock Company (a related party);
- Lot 49, Binh Xuyen Industrial Park, Son Loi Commune, Phu Tho Province, to Vietland Investment and Construction Joint Stock Company; and

Long-term deferred rental cost:

- The amount deferred in a lump sum to CNCTech Ha Nam Joint Stock Company (a related party), awaiting allocation. According to the lease agreement between the two parties, the Company has leased a factory at Lot F4B, Thang Long Vinh Phuc Industrial Park, Binh Nguyen Commune, Phu Tho Province, for a term of 5 years, from 01 November 2023 to 31 October 2028.

(ii) The amount deferred in a lump sum to VSIP Bac Ninh Co., Ltd, awaiting allocation. According to the lease agreement between the two parties, the Company has leased land at No. 7, BH1 Road, VSIP Bac Ninh Industrial Park, Tu Son Ward, Bac Ninh Province, for a lease term of 18 years, from 01 July 2020 to 01 July 2038.

11. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Motor vehicles	Management equipment and supplies	Total
	VND	VND	VND
COST			
Opening balance	**17,731,314,622**	**966,636,544**	**18,697,951,166**
Additions	3,488,536,365	-	3,488,536,365
Disposals	(4,399,516,213)	-	(4,399,516,213)
Closing balance	**16,820,334,774**	**966,636,544**	**17,786,971,318**
ACCUMULATED DEPRECIATION			
Opening balance	**8,720,292,463**	**613,781,909**	**9,334,074,372**
Charge for the period	884,312,403	72,519,636	956,832,039
Disposals	(3,414,098,428)	-	(3,414,098,428)
Closing balance	**6,190,506,438**	**686,301,545**	**6,876,807,983**
NET BOOK VALUE			
Opening balance	**9,011,022,159**	**352,854,635**	**9,363,876,794**
Closing balance	**10,629,828,336**	**280,334,999**	**10,910,163,335**

Detailed list of tangible fixed assets currently in existence and those disposed of/sold/transferred during the period with a value equal to or greater than 10% of the total tangible fixed assets:

Tangible fixed assets	Cost
a) Tangible fixed assets currently in existence	**VND**
Maybach automobile	9,178,930,000
Mercedes-benz automobile	1,781,615,681
Total	**10,960,545,681**
b) Tangible fixed assets disposed of/sold/transferred during the period	
Ford Explorer Limited AWD automobile	2,301,600,000
Total	**2,301,600,000**

Cost of the tangible fixed assets as at 30 June 2026 includes VND 1,614,594,091 (as at 31 December 2025: VND 4,574,230,455) of assets which have been fully depreciated but are still in use.

The Company has pledged its tangible fixed assets, with the carrying amount of VND 10,629,828,336 as at 30 June 2026 (31 December 2025: VND 7,838,890,313), to secure banking facilities granted to the Company.

12. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Computer software
	VND
COST	
Opening balance	**7,553,400,000**
Closing balance	**7,553,400,000**
ACCUMULATED AMORTIZATION	
Opening balance	**5,903,399,972**
Charge for the period	274,999,998
Closing balance	**6,178,399,970**
NET BOOK VALUE	
Opening balance	**1,650,000,028**
Closing balance	**1,375,000,030**

Detailed list of intangible assets currently in existence and those disposed of/sold/transferred during the period with a value equal to or greater than 10% of the total intangible assets:

	Cost
Intangible assets currently in existence	**VND**
E-OFFICE enterprise management software	5,500,000,000
HR management software	2,000,000,000
Total	**7,500,000,000**

Cost of the intangible assets as at 30 June 2026 includes VND 2,053,400,000 (as at 31 December 2025: VND 53,400,000) of assets which have been fully amortized but are still in use.

13. INCREASES, DECREASES IN INVESTMENT PROPERTY

Investment property for lease

	Buildings and structures
	VND
COST	
Opening balance	**11,090,270,588**
Closing balance	**11,090,270,588**
ACCUMULATED DEPRECIATION	
Opening balance	**1,442,375,026**
Charge for the period	115,523,652
Closing balance	**1,557,898,678**
NET BOOK VALUE	
Opening balance	**9,647,895,562**
Closing balance	**9,532,371,910**

Detailed list of investment properties currently in existence during the period with a value equal to or greater than 10% of the total investment properties:

	Cost
Investment properties currently in existence	**VND**
Office Floor – Zone B, 4th Floor, The Sun Building, Me Tri Ha Urban Area, Tu Liem Ward, Hanoi City, Vietnam	11,090,270,588
Total	**11,090,270,588**

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 separate 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.

14. LONG-TERM ASSETS IN PROGRESS

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Cost	Recoverable amount	Cost	Recoverable amount
Intech Bac Ninh project (i)	15,415,800,000	15,415,800,000	-	-
Acquisition of fixed assets	-	-	16,003,203,000	16,003,203,000
	15,415,800,000	**15,415,800,000**	**16,003,203,000**	**16,003,203,000**

(i) Represents costs of materials, labour, construction machinery and other expenses incurred for the construction project of Intech Bac Ninh factory located at VSIP Bac Ninh Industrial Park, Urban and Service Area, Tu Son Ward, Bac Ninh Province.

15. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Thang Long CNCTech Joint Stock Company	35,531,727,620	29,692,077,861
CNCTech Ha Nam Joint Stock Company	5,243,477,968	3,899,357,900
The Vietnam Feed Joint Stock Company	-	17,603,523,300
Others	6,288,571,997	2,521,445,245
	47,063,777,585	**53,716,404,306**
In which:		
Short-term trade payables to related parties (Details stated in Note 32)	**40,775,205,588**	**51,194,959,061**

16. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
Intech Robotics Joint Stock Company	51,117,350,000	34,243,350,000
Others	9,462,537,625	5,000,000,000
	60,579,887,625	**39,243,350,000**

17. SHORT-TERM TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
Value added tax	352,272,968	3,999,215,747	4,351,488,715	-
Corporate income tax	1,133,518,403	-	1,133,518,403	-
Personal income tax	629,660,639	1,354,110,083	1,701,789,448	281,981,274
Fees, charges, and other payables	605,893,954	-	605,893,954	-
	2,721,345,964	**5,353,325,830**	**7,792,690,520**	**281,981,274**

18. SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Accrual for borrowing costs	19,923,828,091	63,002,665,281
Other accruals	1,020,000,000	307,800,000
	20,943,828,091	**63,310,465,281**
In which:		
Short-term accruals with related parties (Details stated in Note 32)	**19,744,321,239**	**62,721,131,031**

19. DEFERRED REVENUE

	Closing balance	Opening balance
	VND	VND
a. Current		
Advance from factory rental	***28,243,413,242***	***58,880,992,997***
Vietnam Accton Technology Co., Ltd	24,999,604,256	55,655,720,074
Giao Hang Tiet Kiem Joint Stock Company	2,928,808,800	2,928,808,800
RCE-VINA Co., Ltd.	315,000,186	296,464,123
Others	***1,578,285,493***	***2,340,616,255***
	29,821,698,735	**61,221,609,252**
In which:		
Deferred revenue from related parties (Details stated in Note 32)	***1,578,285,493***	***2,340,616,255***

	Closing balance VND	Opening balance VND
b. Non-current		
Advance from factory rental	*13,262,721,654*	*18,177,207,654*
Vietnam Accton Technology Co., Ltd	13,262,721,654	18,177,207,654
	13,262,721,654	**18,177,207,654**

20. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a. Current		
Deposits for acquisition of shares (i)	14,000,000,000	-
Deposits office transfer and leases	5,521,200,000	5,521,200,000
Payable to individuals with capital contribution authorization (ii)	4,104,925,000	4,104,925,000
Deposits for the transfer of trading securities	-	249,800,000,000
Others	306,704,246	186,063,045
	23,932,829,246	**259,612,188,045**
In which:		
Other current payables to related parties (Details stated in Note 32)	**-**	**249,800,000,000**
b. Non-current		
Deposits for factory leases	35,705,243,664	35,599,947,408
Vietnam Accton Technology Co., Ltd	*31,312,030,464*	*31,206,734,208*
Giao Hang Tiet Kiem Joint Stock Company	*4,393,213,200*	*4,393,213,200*
	35,705,243,664	**35,599,947,408**

(i) The deposit received from individuals pursuant to the Deposit Agreement for securing the transfer of shares in MKC Vinh Phuc Joint Stock Company.

(ii) The Company has received funds from individuals who have authorized the Company to invest in VINECO Telecommunication Systems Joint Stock Company (a related party).

21. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE

	Opening balance	In the period		Closing balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
a. Short-term loans from banks	**7,146,361,798**	**11,123,456,376**	**9,384,391,553**	**8,885,426,621**
Vietnam Joint Stock Commercial Bank for Industry and Trade - Nam Thang Long Branch (i)	7,146,361,798	11,123,456,376	9,384,391,553	8,885,426,621
b. Short-term loans from individuals and entities (ii)	**288,460,000,000**	**297,993,138,562**	**380,699,315,265**	**205,753,823,297**
Ms. Nguyen Thi Dung	-	82,500,000,000	-	82,500,000,000
Vinh Phuc VinaStartup Joint Stock Company	-	65,493,138,562	4,989,315,265	60,503,823,297
CNCTech Ha Nam Joint Stock Company	79,910,000,000	36,150,000,000	65,610,000,000	50,450,000,000
Thang Long CNCTech Joint Stock Company	111,520,000,000	52,100,000,000	154,800,000,000	8,820,000,000
CNCTech Global Joint Stock Company	18,230,000,000	61,750,000,000	76,500,000,000	3,480,000,000
CNCTech Binh Duong Joint Stock Company	70,000,000,000	-	70,000,000,000	-
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-	8,800,000,000	-
c. Current portion of long-term loans (Details stated in Note 22)	**1,090,494,840**	**916,788,016**	**555,793,812**	**1,451,489,044**
Shinhan Bank Vietnam Limited - Vinh Phuc Branch	816,494,844	779,788,018	418,793,814	1,177,489,048
Military Commercial Joint Stock Bank - My Dinh Branch	273,999,996	136,999,998	136,999,998	273,999,996
	296,696,856,638	**310,033,382,954**	**390,639,500,630**	**216,090,738,962**

The details of the Company's short-term borrowings as at 30 June 2026 are as follows:

(i) According to the credit agreement between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade – Nam Thang Long Branch, the Company has a short-term loan with a credit limit of VND 10,000,000,000. The maximum term for the credit limit is 12 months, expiring on 13 August 2026, and is intended to supplement the Company's working capital. The loan term is calculated from the date of disbursement, with a maximum term of 6 months. The interest rate for each drawdown is specified in the promissory note, ranging from 7% per annum to 8.4% per annum in the period (prior period: 7% per annum to 7.5% per annum), with monthly interest payments. The Company has pledged third-party assets (real estate owned by Ms. Nguyen Phuong Nga - Deputy Chief Executive Officer of the Company) as collateral for this loan.

(ii) The Company has short-term loans from its subsidiaries and related parties, with loan terms of 12 months, the loans are intended to supplement the Company's working capital. The interest rates on these loans range from 7% per annum to 12% per annum (prior period: range from 5% per annum to 12% per annum). These loans are unsecured.

22. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance	In the period		Closing balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
a. Long-term loans from banks	**5,627,800,703**	**3,069,000,000**	**555,793,812**	**8,141,006,891**
Shinhan Bank Vietnam Limited - Vinh Phuc Branch (i)	5,171,134,023	3,069,000,000	418,793,814	7,821,340,209
Military Commercial Joint Stock Bank - My Dinh Branch (ii)	456,666,680	-	136,999,998	319,666,682
b. Long-term loans from entities	**52,000,000,000**	**-**	**-**	**52,000,000,000**
Vietnam CNC and Technology Application Joint Stock Company (iii)	51,000,000,000	-	-	51,000,000,000
Four Tigers Technology Joint Stock Company (iv)	1,000,000,000	-	-	1,000,000,000
	57,627,800,703	**3,069,000,000**	**555,793,812**	**60,141,006,891**
In which:				
- Amount due for settlement within 12 months	*1,090,494,840*			*1,451,489,044*
- Amount due for settlement after 12 months	*56,537,305,863*			*58,689,517,847*

The details of the Company's long-term borrowings as at 30 June 2026 are as follows:

(i) According to the loan agreements between the Company and Shinhan Bank Vietnam Limited – Vinh Phuc Branch, the Company has long-term loans with borrowing limit of VND 9,058,453,608. The credit limit is valid for 96 months from the date of the first disbursement, and the loan is intended for the purchase of automobiles for the Company. The interest rate on the loan in the period is ranging from 7.9% per annum to 9.9% per annum (2025: 7.9% per annum), with monthly interest payments. The Company has pledged its fixed assets (automobiles financed by the loan) as collateral for the loans.

(ii) According to the loan agreement between the Company and Military Commercial Joint Stock Bank – My Dinh Branch, the Company has a long-term loan with a borrowing limit of VND 1,370,000,000. The credit limit is valid for 60 months from the date of the first disbursement, and the loan is intended for the purchase of automobiles for the Company. The interest rate on the loan in the period is 11.3% per annum (2025: 11.3% per annum), with monthly interest payments. The Company has pledged its fixed assets (automobiles financed by the loan) as collateral for the loans.

(iii) According to the loan agreement between the Company and Vietnam CNC And Technology Application Joint Stock Company (a related party).The loan term is 24 months from the date of disbursement, has been extended until 31 December 2030 pursuant to contract appendices signed in 2025 and is intended to supplement the Company's working capital. The interest rate of the loan in the period is 12% per annum (2025: 12% per annum), the interest shall be payable every 3 months from 31 March 2026. The loan is unsecured.

(iv) Pursuant to the loan agreement between the Company and Four Tigers Technology Joint Stock Company for the purpose of supplementing the Company's working capital. The loan term is 12 months from the disbursement date and has been extended until 31 December 2030 in accordance with Appendix No. PL01/1605/2025 dated 15 August 2025. The applicable interest rate for the period is 12% per annum (prior period: 12% per annum), with interest payable on a quarterly basis, commencing from 31 March 2026. The loan is unsecured.

Long-term loans are repayable as follows:

	Closing balance VND	Opening balance VND
On demand or within one year	1,451,489,044	1,090,494,840
In the second year	1,244,468,214	999,161,528
From third year	57,445,049,633	55,538,144,335
	60,141,006,891	**57,627,800,703**
Less: Amount due for settlement within 12 months	(1,451,489,044)	(1,090,494,840)
Amount due for settlement after 12 months	**58,689,517,847**	**56,537,305,863**

23. OWNERS' EQUITY

Movements in owners' equity

	Owner's contributed capital VND	Share premium VND	Retained earnings VND	Total VND
For the six-month period ended 30 June 2025				
Prior period's opening balance	**916,000,000,000**	**127,600,000,000**	**7,683,095,928**	**1,051,283,095,928**
Remuneration paid to the Board of Directors and Board of Supervisors	-	-	(600,000,000)	(600,000,000)
Profit for the period	-	-	3,214,644,110	3,214,644,110
Prior period's closing balance	**916,000,000,000**	**127,600,000,000**	**10,297,740,038**	**1,053,897,740,038**
For the six-month period ended 30 June 2026				
Current period's opening balance	**916,000,000,000**	**127,600,000,000**	**52,496,914,910**	**1,096,096,914,910**
Remuneration paid to the Board of Directors and Board of Supervisors (i)	**-**	**-**	**(1,050,000,000)**	**(1,050,000,000)**
Profit for the period	**-**	**-**	**104,102,477,432**	**104,102,477,432**
Current period's closing balance	**916,000,000,000**	**127,600,000,000**	**155,549,392,342**	**1,199,149,392,342**

(i) According to Resolution No. 2603/2026/NQ-DHDCDTN dated 26 March 2026, the General Meeting of Shareholders approved the remuneration for the Board of Directors with the amount of VND 1,050,000,000 from the accumulated retained earnings in 2025.

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 charter capital has been fully contributed by the shareholder as follows:

	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**

Shares

	Closing balance	Opening balance
Number of shares issued to the public	91,600,000	91,600,000
Ordinary shares	*91,600,000*	*91,600,000*
Number of outstanding shares in circulation	91,600,000	91,600,000
Ordinary shares	*91,600,000*	*91,600,000*

An ordinary share has par value of VND 10,000.

24. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period	Prior period
	VND	VND
Revenue from lease and rendered services	48,091,665,377	48,593,828,812
Revenue from goods sold	7,704,700,800	13,354,953,442
	55,796,366,177	**61,948,782,254**
In which:		
Revenue from related parties	**3,294,309,324**	**5,767,614,880**
(Details stated in Note 32)		

25. COST OF GOODS SOLD AND SERVICES RENDERED

	Current period	Prior period
	VND	VND
Cost of rental and service rendered	38,257,151,820	36,092,246,676
Cost of goods sold	7,566,857,740	13,093,367,224
	45,824,009,560	**49,185,613,900**

26. OPERATING AND PRODUCTION COST BY NATURE

	Current period VND	Prior period VND
Labour expense	17,036,583,350	10,711,388,076
Depreciation and amortization of fixed assets and investment properties and land rental paid in a lump sum	1,509,592,251	1,617,374,166
Provision expenses	1,963,503,276	-
Out-sourced services	41,664,617,606	37,300,186,258
Purchase costs of trading goods	7,566,857,740	13,093,367,224
Others	4,701,509,768	3,481,360,387
	74,442,663,991	**66,203,676,111**

27. FINANCIAL INCOME

	Current period VND	Prior period VND
Dividends and profit received	136,560,261,934	32,089,395,426
Gains from disposal of financial investments	10,028,362,014	-
Deposit and loan interest	3,396,992,671	6,487,530,181
Foreign exchange gain	-	487,236,719
	149,985,616,619	**39,064,162,326**

28. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Borrowing costs	19,751,266,904	29,407,174,393
Provision for impairment of financial investments	4,442,053,705	2,133,570,053
Foreign exchange loss	105,296,256	636,192,000
	24,298,616,865	**32,176,936,446**

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Selling expenses		
Out-sourced services	985,978,245	42,671,993
Others	6,220,000	126,713,639
	992,198,245	**169,385,632**
General and administration expenses		
Staff costs	17,036,583,350	10,711,388,076
Stationery	314,412,926	367,776,358
Depreciation and amortisation	1,231,832,037	1,617,374,166
Taxes and fees	255,902,481	3,000,000
Provisions	1,963,503,276	-
Out-sourced services	2,222,598,267	797,491,231
Others	4,601,623,849	3,351,646,748
	27,626,456,186	**16,848,676,579**

30. CORPORATE INCOME TAX EXPENSE

The current corporate income tax expense for the year was computed as follows:

	Current period	Prior period
	VND	VND
Accounting profit before tax	**104,102,477,432**	**3,214,644,110**
Adjustments for taxable income		
Add: Non-deductible expenses	5,770,115,952	20,857,410,326
Less: Dividend income	(136,560,261,934)	(32,089,395,426)
Taxable profit	-	-
Current corporate income tax rate	*20%*	*20%*
Current corporate income tax expense based on taxable profit in the current period	-	-

As at 30 June 2026, the Company had tax losses available for carryforward to offset against future taxable income. Losses carried forward within five consecutive years from the year following the year in which the tax loss is incurred. The Company has not recognized any deferred income tax assets in respect of these tax losses due to uncertainty regarding the availability of future taxable profits against which the losses can be utilized. The unused tax losses of the Company as at 30 June 2026 are as follows:

Incurred Year/ Period	Period	Status	Tax loss	Loss carried forward up to 30 June 2026	Unused tax loss as at 30 June 2026
			VND	VND	VND
2022	2023 - 2027	Finalized	9,279,107,377	9,279,107,377	-
2023	2024 - 2028	Finalized	11,095,669,070	11,095,669,070	-
2025	2026 - 2030	Not yet finalized	38,645,480,306	-	38,645,480,306
Jan to June 2026	2027- 2031	Not yet finalized	26,687,668,550	-	26,687,668,550
			85,707,925,303	**20,374,776,447**	**65,333,148,856**

31. COMMITMENTS

Share Transfer Commitment

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.

Operating Lease Commitment

The Company has operating lease commitments relating to the lease of factory facilities located in an industrial park in Phu Tho province and the lease of land in Bac Ninh province. These operating leases are payable either in a lump sum or through multiple installments over the lease terms.

Guarantee Commitment

As at 30 June 2026, the Company, together with related parties, had provided guarantees for the borrowings of its subsidiaries as follows:

- Thang Long CNCTech Joint Stock Company: a loan from Public Bank Vietnam Limited – Phu My Hung Branch, with an outstanding balance as at 30 June 2026 of VND 348,731,566,224 (as at 31 December 2025: VND 356,723,869,327).

- VinaStartup Vinh Phuc Joint Stock Company: a loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Vinh Phuc Branch, with an outstanding balance as at 30 June 2026 of VND 580,049,623,682 (as at 31 December 2025: VND 597,264,295,944).

32. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions in the period and significant balances at period end:

Related parties	Relationship
CNCTech Binh Duong Joint Stock Company	Subsidiary
Vinh Phuc VinaStartup Joint Stock Company	Subsidiary
Thang Long CNCTech Joint Stock Company	Subsidiary
CNCTech Ha Nam Joint Stock Company	Subsidiary
CNCTech Global Joint Stock Company	Subsidiary
FSI Group Joint Stock Company	Subsidiary
CNC High Technologies Joint Stock Company	Subsidiary
Arts Group Joint Stock Company	Subsidiary (up to 29 June 2026) Associate (from 29 June 2026)
Vietnam CNC And Technology Application Joint Stock Company	Associate
VINECO Telecommunication Systems Joint Stock Company	Associate
Vietnam American Oil Tools Joint Stock Company	Associate
MKC Vinh Phuc Joint Stock Company	Associate
Yen Lac Hitech Industrial Park Joint Stock Company	Company related to key management personel
Pavana Technologies Joint Stock Company	Company related to key management personel
Hop Thinh Green Clusters Joint Stock Company	Company related to key management personel
CNC Technology Solutions Joint Stock Company	Company related to key management personel
CLI Invest Company Limited	Company related to key management personel
The Vietnam Feed Joint Stock Company	Company related to key management personel
Board of Directors, Executive Board, Chief Accountant	Key management personnel

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

	Current period VND	Prior period VND
Revenue from goods sold and services rendered		
CNC Technology Solutions Joint Stock Company	2,444,281,300	2,533,542,443
Vinh Phuc VinaStartup Joint Stock Company	513,557,519	1,583,865,474
CNCTech Global Joint Stock Company	208,731,661	340,284,832
CNCTech Ha Nam Joint Stock Company	86,586,044	721,599,085
Thang Long CNCTech Joint Stock Company	41,152,800	588,323,046
	3,294,309,324	**5,767,614,880**
Purchase of goods and services		
CNCTech Ha Nam Joint Stock Company	23,125,802,216	-
Thang Long CNCTech Joint Stock Company	14,770,388,620	13,093,367,224
	37,896,190,836	**13,093,367,224**
Borrowings		
Ms. Nguyen Thi Dung	82,500,000,000	-
Vinh Phuc VinaStartup Joint Stock Company	65,493,138,562	10,250,000,000
CNCTech Global Joint Stock Company	61,750,000,000	17,810,349,291
Thang Long CNCTech Joint Stock Company	52,100,000,000	49,000,000,000
CNCTech Ha Nam Joint Stock Company	36,150,000,000	7,800,000,000
CNCTech Binh Duong Joint Stock Company	-	4,800,000,000
Arts Group Joint Stock Company	-	2,300,000,000
CLI Invest Company Limited	-	1,800,000,000
	297,993,138,562	**93,760,349,291**
Principal repayment		
Thang Long CNCTech Joint Stock Company	154,800,000,000	99,540,000,000
CNCTech Global Joint Stock Company	76,500,000,000	17,810,349,291
CNCTech Binh Duong Joint Stock Company	70,000,000,000	4,800,000,000
CNCTech Ha Nam Joint Stock Company	65,610,000,000	6,220,000,000
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-
Vinh Phuc VinaStartup Joint Stock Company	4,989,315,265	58,000,000,000
Arts Group Joint Stock Company	-	4,300,000,000
Pavana Technologies Joint Stock Company	-	3,000,000,000
CLI Invest Company Limited	-	1,800,000,000
	380,699,315,265	**195,470,349,291**
Lending		
Arts Group Joint Stock Company	3,100,000,000	8,300,000,000
The Vietnam Feed Joint Stock Company	650,000,000	-
MKC Vinh Phuc Joint Stock Company	150,000,000	130,000,000
CNC High Technologies Joint Stock Company	-	3,600,000,000
	3,900,000,000	**12,030,000,000**
Loan principal recovery		
The Vietnam Feed Joint Stock Company	9,264,492,505	-
Arts Group Joint Stock Company	3,600,000,000	2,000,000,000
MKC Vinh Phuc Joint Stock Company	650,000,000	-
CNC High Technologies Joint Stock Company	-	22,822,000,000
CNCTech Global Joint Stock Company	-	3,824,980,821
	13,514,492,505	**28,646,980,821**

	Current period VND	Prior period VND
Interest income		
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
Arts Group Joint Stock Company	403,200,000	192,986,302
MKC Vinh Phuc Joint Stock Company	36,345,205	-
FSI Group Joint Stock Company	-	3,237,172,603
CNC High Technologies Joint Stock Company	-	319,601,753
CNCTech Global Joint Stock Company	-	102,112,309
	2,554,296,988	**6,346,011,485**
Borrowing costs		
Thang Long CNCTech Joint Stock Company	5,834,669,589	5,323,762,190
CNCTech Ha Nam Joint Stock Company	3,882,608,218	2,476,520,548
CNCTech Binh Duong Joint Stock Company	3,680,449,315	153,073,973
Vietnam CNC And Technology Application Joint Stock Company	3,034,849,316	3,034,849,316
CNCTech Global Joint Stock Company	1,442,656,439	376,283,159
Vinh Phuc VinaStartup Joint Stock Company	940,657,121	17,122,406,794
Ms. Nguyen Thi Dung	321,369,863	-
Pavana Technologies Joint Stock Company	-	63,123,288
CLI Invest Company Limited	-	14,268,494
Hop Thinh Green Clusters Joint Stock Company	-	218,191,782
Arts Group Joint Stock Company	-	62,893,151
	19,137,259,861	**28,845,372,695**
Dividend received		
CNCTech Global Joint Stock Company	46,000,000,000	-
CNCTech Ha Nam Joint Stock Company	34,300,000,000	-
Thang Long CNCTech Joint Stock Company	23,568,895,725	-
Vinh Phuc VinaStartup Joint Stock Company	19,871,794,184	-
CNCTech Binh Duong Joint Stock Company	9,900,000,000	29,700,000,000
VINECO Telecommunication Systems Joint Stock Company	2,795,782,710	2,389,395,426
Hop Thinh Green Clusters Joint Stock Company	123,789,315	-
	136,560,261,934	**32,089,395,426**
Capital contribution		
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	-
	22,500,000,000	**-**
Divestment		
CNCTech Binh Duong Joint Stock Company	31,996,800,000	-
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-
	40,796,800,000	**-**
Disposal of debt receivables and trading securities		
MKC Vinh Phuc Joint Stock Company	231,490,017,522	-
	231,490,017,522	**-**
Disposal of asset		
MKC Vinh Phuc Joint Stock Company	16,003,203,000	-
	16,003,203,000	**-**

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

	Closing balance VND	Opening balance VND
Short-term trade receivables		
Arts Group Joint Stock Company	7,050,000,000	7,050,000,000
CNC Technology Solutions Joint Stock Company	1,074,750,201	6,612,013,696
CNCTech Ha Nam Joint Stock Company	130,159,586	-
	8,254,909,787	**13,662,013,696**
Held-to-maturity investments		
Vietnam American Oil Tools Joint Stock Company	15,342,136,985	14,175,342,463
Arts Group Joint Stock Company	6,303,200,000	6,400,000,000
The Vietnam Feed Joint Stock Company	(*)	38,829,073,534
MKC Vinh Phuc Joint Stock Company	-	520,113,973
	21,645,336,985	**59,924,529,970**
Other short-term receivables		
VINECO Telecommunication Systems Joint Stock Company	2,795,782,710	-
Vinh Phuc VinaStartup Joint Stock Company	400,000	-
	2,796,182,710	**-**
Other long-term receivables		
CNCTech Ha Nam Joint Stock Company	19,005,766,354	17,675,868,672
Thang Long CNCTech Joint Stock Company	7,032,342,240	7,032,342,240
	26,038,108,594	**24,708,210,912**
Short-term trade payables		
Thang Long CNCTech Joint Stock Company	35,531,727,620	29,692,077,861
CNCTech Ha Nam Joint Stock Company	5,243,477,968	3,899,357,900
The Vietnam Feed Joint Stock Company	(*)	17,603,523,300
	40,775,205,588	**51,194,959,061**
Short-term accrued expenses		
Thang Long CNCTech Joint Stock Company	8,381,347,944	13,546,678,355
CNCTech Ha Nam Joint Stock Company	7,452,248,909	3,569,640,691
CNCTech Global Joint Stock Company	1,973,233,972	530,577,533
Vietnam CNC and Technology Application Joint Stock Company	1,525,808,222	3,120,000,002
Ms. Nguyen Thi Dung	321,369,863	-
CNCTech Binh Duong Joint Stock Company	90,312,329	161,095,890
Vinh Phuc VinaStartup Joint Stock Company	-	41,793,138,560
	19,744,321,239	**62,721,131,031**
Short-term deferred revenue		
Vinh Phuc VinaStartup Joint Stock Company	1,131,795,029	418,104,926
Thang Long CNCTech Joint Stock Company	243,751,200	-
CNCTech Global Joint Stock Company	186,666,667	177,216,510
CNC Technology Solutions Joint Stock Company	16,072,597	1,745,294,819
	1,578,285,493	**2,340,616,255**
Other short-term payables		
MKC Vinh Phuc Joint Stock Company	-	249,800,000,000
	-	**249,800,000,000**

	Closing balance VND	Opening balance VND
Short-term loans		
Ms. Nguyen Thi Dung	82,500,000,000	-
Vinh Phuc VinaStartup Joint Stock Company	60,503,823,297	-
CNCTech Ha Nam Joint Stock Company	50,450,000,000	79,910,000,000
Thang Long CNCTech Joint Stock Company	8,820,000,000	111,520,000,000
CNCTech Global Joint Stock Company	3,480,000,000	18,230,000,000
CNCTech Binh Duong Joint Stock Company	-	70,000,000,000
Hop Thinh Green Clusters Joint Stock Company	-	8,800,000,000
	205,753,823,297	**288,460,000,000**
Long-term loans		
Vietnam CNC And Technology Application Joint Stock Company	51,000,000,000	51,000,000,000
	51,000,000,000	**51,000,000,000**

(*) As at 30 June 2026, The Vietnam Feed Joint Stock Company is no longer related party 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 VND	Prior period 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 March 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.

In the current period and the previous period, the other members of Board of Directors, Executive Board and Board of Supervisors did not receive any income from the Company.

33. SUPPLEMENTAL DISCLOSURES OF 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.

34. 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 CNCTech Thang Long 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 separate financial statements, the Company is in the process of carrying out the aforementioned activities.

Luu Thuy Duong **Preparer**	**Le Thu Thuy** **Chief Accountant**	**Nguyen Van Hung** **Legal representative**

Approved on 10 August 2026