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: 0107/2026/CBTT-CNC V/v: Công bố thông tin ký Hợp đồng kiểm toán cho năm tài chính 2026 *Re: Disclosure regarding the signing of the audit services agreement for the fiscal year 2026*	Hà Nội, ngày 01 tháng 07 năm 2026 *Ha Noi, July 1st, 2026*

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY 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:*

Ngày 30/06/2026, Công ty Cổ phần Tập đoàn CNCTech đã ký hợp đồng với Công ty TNHH Kiểm toán Deloitte Việt Nam để kiểm toán các Báo cáo tài chính năm 2026.

On June 30th, 2026, CNCTech Group Joint Stock Company signed an audit services agreement with Deloitte Vietnam Audit Company Limited to audit Financial Statements for the fiscal year 2026.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 01/07/2026 tại đường dẫn: https://cnctech.vn/vi/cong-bo-thong-tin.html

This information was published on the company's website on 01/07/2026, 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.*

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

VŨ ANH TUẤN/VU ANH TUAN

CNCTECH GROUP JOINT STOCK COMPANY
(Incorporated in the Socialist Republic of Vietnam)

SEPARATE FINANCIAL STATEMENTS

For the quarter II ended 30 June 2026

TABLE OF CONTENTS

CONTENTS	**PAGE(S)**

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

FORM B 01-DN
Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance

STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Restated)
A.	**CURRENT ASSETS**	**100**		**110,300,467,596**	**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**	**19,124,915,887**	**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		(4,063,503,276)	(2,100,000,000)
III.	**Short-term receivables**	**130**		**44,418,784,385**	**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	20,272,578,149	39,379,936,374
III.	**Other short-term assets**	**160**		**31,114,992,277**	**56,157,311,973**
1.	Short-term deferred expenses	161	11	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	12	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		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	11	31,329,734,810	35,596,046,508
	TOTAL ASSETS (270=100+200)	**270**		**1,708,619,073,229**	**1,985,505,666,550**

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

STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**509,469,680,887**	**889,408,751,640**
I.	**Current liabilities**	**310**		**401,812,197,722**	**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	61,757,512,761	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	20,943,828,089	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	216,090,738,964	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	21	58,689,517,847	56,537,305,863
D.	**EQUITY**	**400**		**1,199,149,392,342**	**1,096,096,914,910**
I.	**Owner's equity**	**410**	**23**	**1,199,149,392,342**	**1,096,096,914,910**
1.	Owner's 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	*420b*		*104,102,477,432*	*45,413,818,982*
	TOTAL RESOURCES (440=300+400)	**440**		**1,708,619,073,229**	**1,985,505,666,550**

Le Thu Thuy
Chief Accountant

Nguyen Van Hung
Legal representative
Hanoi, 28 July 2026

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

FORM B 02-DN
Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance

INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Quarter 2 2026	Quarter 2 2025	Year To Date 2026	Year To Date 2025
1.	**Gross revenue from goods sold and services rendered**	**01**	**24**	**29,668,421,048**	**55,796,366,177**	**26,901,010,316**	**61,948,782,254**
2.	**Net revenue from goods sold and services rendered (10=01)**	**10**		**29,668,421,048**	**55,796,366,177**	**26,901,010,316**	**61,948,782,254**
3.	**Cost of sales**	11	25	24,979,938,086	45,824,009,560	18,450,593,615	49,185,613,900
4.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**4,688,482,962**	**9,972,356,617**	**8,450,416,701**	**12,763,168,354**
5.	**Financial income**	22	27	58,581,455,364	149,985,616,619	33,838,888,013	39,064,162,326
6.	**Financial expenses**	23	28	13,620,839,432	24,298,616,865	30,073,793,259	32,176,936,446
	- In which: Interest expense	24			19,751,266,904		29,407,174,393
7.	**Selling expenses**	25	29	6,105,160	992,198,245	102,614,785	169,385,632
8.	**General and administration expenses**	26	29	14,899,365,756	27,626,456,186	9,929,918,224	16,848,676,579
9.	**Operating profit (30=20+(21-22)-(25+26))**	**30**		**34,743,627,978**	**107,040,701,940**	**2,182,978,446**	**2,632,332,023**
10.	**Other income**	31		327,272,728	327,272,728	560,309,595	589,674,595
11.	**Other expenses**	32		355,153,935	3,265,497,236	6,933,369	7,362,508
12.	**(Loss)/profit from other activities (40=31-32)**	**40**		**(27,881,207)**	**(2,938,224,508)**	**553,376,226**	**582,312,087**
13.	**Accounting profit before tax (50=30+40)**	**50**		**34,715,746,771**	**104,102,477,432**	**2,736,354,672**	**3,214,644,110**
14.	**Current corporate income tax expense**	51	30		-		-
15.	**Net profit after corporate income tax (60=50-51)**	**60**		**34,715,746,771**	**104,102,477,432**	**2,736,354,672**	**3,214,644,110**
15.	**Basic earnings per share**	70		379	1,136	30	35

Le Thu Thuy
Chief Accountant

Nguyen Van Hung
Legal representative
Hanoi, 28 July 2026

The accompanying notes are an integral part of these financial statements

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	02	1,347,355,689	1,617,374,166
	Provisions	03	6,405,556,981	2,133,570,053
	Foreign exchange gain arising from translating foreign currency items	04	-	(487,236,719)
	(Gain) from investing activities	05	(150,043,024,650)	(38,576,925,607)
	Interest expense	06	19,751,266,904	29,407,174,393
3.	***Operating losses before movements in working capital***	***08***	***(18,436,367,644)***	***(2,691,399,604)***
	Changes in receivables	09	7,006,611,139	22,288,119,426
	Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	(148,174,267,906)	(34,548,075,959)
	Changes in prepaid expenses	12	30,046,285,535	53,020,741,783
	Changes in trading securities	13	172,047,800,000	
	Interest paid	14	(62,830,104,096)	(29,407,174,393)
	Corporate income tax paid	15	(1,133,518,403)	-
	Net cash (used in)/generated by operating activities	***20***	***(21,473,561,375)***	***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	(22,500,000,000)	(178,248,000)
6.	Cash recovered from investments in other entities	26	40,796,800,000	-
7.	Interest earned, dividends and profits received	27	134,484,807,991	41,370,540,785
	Net cash generated by investing activities	***30***	***134,540,907,990***	***57,809,273,606***

CASH FLOW STATEMENT (Continued)
For the 3-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	(390,639,500,628)	(167,297,763,870)
	Net cash (used in)/generated by financing activities	***40***	***(107,247,044,252)***	***(67,609,042,783)***
	Net increases 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**

Le Thu Thuy
Chief Accountant

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

Nguyen Van Hung
Legal representative
Hanoi, 28 July 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying 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 in the Enterprise Registration Certificate was the 22nd amendment dated 13 August 2025.

The Company's shares have been traded on the Unlisted Public Company Market (UPCoM) since 6 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;
- Trade in real estate, land use rights belonging to owners, users or leasers;
- 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 real estate 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 separate financial statements

1) Partial Divestment of the Investment in Arts Group Joint Stock Company ("Arts Group") to Mr. Nguyen Quang Kha

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/NQ-TGD dated 04 June 2026 of the Company's General Director.

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 04 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	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	92.69%	98.32%	Industrial manufacturing
3	SMCTech Technology 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 associate				
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	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

The comparative figures on the separate statement of financial position and related notes are the figures of the audited separate financial statements for the year ended 31 December 2025.

Comparative figures of the separate income statements and related notes are the figures of separate income statement for the QII ended 30June 2026 and for the 6 months period ended 30 June 2025. The separate cash flow statement and corresponding notes are the figures of the unreviewed separate financial statements for the 6-month period ended 30 June 2025.

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 separate financial statements are prepared for the 6-month period ended 30 June 2026.

ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Ministry 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 1 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 Ministry 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.

3. 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 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 separate financial statements and the reported amounts of revenues and expenses during the accounting 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 cash on hand, demand deposits, cash in transit 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

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity. Held-to-maturity includes loans held to maturity for the purpose of earning periodic interest.

Loan receivables are measured at cost less provision for loan receivables.

Provision for loan receivables is recognised when there is any indication or objective evidence that part or all of the Company's loan receivables may not be recoverable.

Investments in subsidiaries, associates

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, joint ventures 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.

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.

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
Motor vehicles, transmission equipment	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

A lease is considered a financial lease when the majority of the rights and risks of property ownership are transferred to the lessee. All other leases are considered 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 using straight-line method over the lease term.

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 less accumulated amortisation.

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 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 finally accounted construction 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 includes 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 prepaid 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 other expenses which are expected to provide future economic benefits to the Company. These expenditures have been capitalised as long-term prepayments, and 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 results of operations of 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 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.

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 balance sheet 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. 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 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 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 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.

4. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance 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 VND	Opening balance 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
Military Commercial Joint Stock Bank	57,965,555	491,442,264
TienPhong Commercial Joint Stock Bank	1,152,391	1,151,816
Shinhan Bank Vietnam Limited	7,631,077	110,404,028
	13,185,693,759	**8,387,280,609**

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

	Closing balance VND	Opening balance 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**

Represent deposits with a principal term of 3 months or less at Vietnam Joint Stock Commercial Bank for Industry and Trade as at 30 June 2026, 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).

5. FINANCIAL INVESTMENTS

Short-term financial investments

	Closing balance			Opening balance		
			VND			VND
	Cost	Fair value	Provision	Cost	Fair value	Provision
a. Trading securitites	-	-	-	-	-	-
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 (30 June 2026)			Opening balance (31 December 2025)		
			VND			VND
	Cost	Fair value	Provision	Cost	Fair value	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 (i)	500,000,000	*500,000,000*	-	-	-	-
Loan receivables	**22,688,419,163**	**18,624,915,887**	**(4,063,503,276)**	**63,723,776,533**	**61,623,776,533**	**(2,100,000,000)**
Vietnam American Oil Tools Joint Stock Company (iii)	15,342,136,985	*11,278,633,709*	*(4,063,503,276)*	*14,175,342,463*	*12,075,342,463*	*(2,100,000,000)*
Arts Group Joint Stock Company (ii)	6,303,200,000	*6,303,200,000*	-	*6,400,000,000*	*6,400,000,000*	-
Anotech Binh Duong Joint Stock Company (iii)	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*	-
	22,688,419,163	**19.124.915.887**	**(4,063,503,276)**	**63,723,776,533**	**61,623,776,533**	**(2,100,000,000)**

(i) Represent deposits with a principal term of 6 months or less at Vietnam Joint Stock Commercial Bank for Industry and Trade enjoying interest rates at 3.4% per annum.

(ii) The Company provided loans to its subsidiaries and associates under loan agreements, at interest rates ranging from 12% per annum to 18% per annum (2025: from 12% per annum to 18% per annum). These loans are unsecured.

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

Long-term financial investments

	Closing balance (30 June 2026)			Opening balance (31 December 2025)		
			VND			VND
	Cost	Fair value	Provision	Cost	Fair value	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 invesments in other entity						
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	(i)	-	-		-
CNC IPARK Joint Stock Company *(Before : CNC Harmony Urban Development Company Limited)*	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 of its financial investments as at the balance sheet date since there is no comprehensive guidance of relevant prevailing regulations on determination of fair value of these financial investments in unlisted companies.

The operation status of 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
Arts Group Joint Stock Company	No longer a subsidiary	Operating at profit
CNCTech Binh Duong Joint Stock Company	Operating at profit	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.

6. 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 receivables from related parties (Details stated in Note 29)	8,254,909,787	-	13,662,013,696	-

7. 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	-
Hanoi General Investment Joint Stock Company	627,800,000	-	627,800,000	-
Others	1,401,221,565	-	907,193,203	-
	9,385,957,565	**-**	**9,016,993,203**	**-**

8. OTHER RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Current				
Prepaid site clearance costs (i)	13,534,432,003	-	13,534,432,003	-
Advance	2,733,210,550	-	-	-
Dividends receivable	2,795,782,710	-	-	-
Deposit for acquisition of shares	-	-	24,132,627,260	-
Others	1,209,152,886	-	1,712,877,111	-
	20,272,578,149	**-**	**39,379,936,374**	-
In which: Other current receivables from related parties (Details stated in Note 29)	2,796,182,710		-	
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*	-
CNCTech Thang Long 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 29)	26,038,108,594		24,708,210,912	

(i) Represent the prepayment 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.

9. 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, prepaid factory rentals represent:

Short-term prepaid factory rentals:

- The Company has prepaid 12 months of rental for the factory at Lot F4B, Thang Long Vinh Phuc Industrial Park, Binh Nguyen Commune, Phu Tho Province, for a lease term of 5 years, from 09 October 2024 to 30 September 2028, to CNCTech Ha Nam Joint Stock Company (a related party) awaiting allocation;

- The Company has prepaid 3 months of rental for the factory at Lot 49, Binh Xuyen Industrial Park, Son Loi Commune, Phu Tho Province, for a lease term of 10 years, from 01 March 2024 to 28 February 2034, to Vietland Investment and Construction Joint Stock Company awaiting allocation; and

- The Company has prepaid 12 months of rental for the factory at Lot F3, Thang Long Vinh Phuc Industrial Park, Binh Nguyen Commune, Phu Tho Province, for a lease term of 30 years, from 01 July 2022 to 30 June 2052, to Thang Long CNCTech Joint Stock Company (a related party) awaiting allocation.

Long-term prepaid factory rental cost:

- The amount prepaid 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 prepaid 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.

10. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Motor vehicles and transmission equipment	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 year	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:

Name	Cost
a) Tangible fixed assets currently in existence	
Maybach motor vehicle	9,178,930,000
Mercedes-benz motor vehicle	1,781,615,681
Total	**11,564,997,681**
b) Tangible fixed assets disposed of/sold/transferred during the period	
Ford Explorer Limited AWD motor vehicle	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 2026: VND 7,838,890,313), to secure banking facilities granted to the Company.

11. 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 year	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:

Name	Cost
Intangible assets currently in existence	
EOFFICE enterprise management software	5,500,000,000
HR management software	2,000,000,000
Total	**13,890,688,591**

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.

12. 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 year	115,523,652
Closing balance	**1,557,898,678**
NET BOOK VALUE	
Opening balance	**9,647,895,562**
Closing balance	**9,532,371,910**

The Company's investment property for lease include an office under the "Office, Commercial, Service, Kindergarten, and Apartment Complex" project at Me Tri Ha Urban Area, Tu Liem Ward, Hanoi.

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

Name	Cost
Investment properties currently in existence	
Real Estate Trading 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.

13. CONSTRUCTION IN PROGRESS

	Closing balance	Closing balance	Opening balance	Opening balance
	VND	VND	VND	VND
Intech Bac Ninh project (i)	15,115,800,000	15,115,800,000	-	-
Acquisition of fixed assets	-	-	16,003,203,000	16,003,203,000
Others	300,000,000	300,000,000	-	-
	15,415,800,000	**15,415,800,000**	**16,003,203,000**	**16,003,203,000**

(i) Represents costs of materials, labour and construction machinery 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.

14. SHORT-TERM TRADE PAYABLES

	Closing balance VND	Opening balance 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 29)	40,775,205,588	51,194,959,061

15. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance VND	Opening balance VND
Intech Roboties Company Limited	51,117,350,000	34,243,350,000
Others	10,640,162,761	5,000,000,000
	61,757,512,761	**39,243,350,000**

16. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable during the year VND	Paid/Offset during the year VND	Closing balance 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**

17. SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Accrual for interest expenses	19,923,828,089	63,002,665,281
Other accruals	1,020,000,000	307,800,000
	20,943,828,089	**63,310,465,281**
In which:		
Short-term accruals with related parties (Details stated in Note 29)	19,744,321,239	62,721,131,031

18. DEFERREDD REVENUE

	Closing balance VND	Opening balance 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***
CNC Technology Solution Joint Stock Company	1,131,795,029	418,104,926
Vinh Phuc VinaStartup Joint Stock Company	243,751,200	-
CNCTech Global Joint Stock Company	186,666,667	177,216,510
CNCTech Ha Nam Joint Stock Company	16,072,597	1,745,294,819
	29,821,698,735	**61,221,609,252**
In which:		
Unearned revenue from related parties (Details stated in Note29)	***1,578,285,493***	***2,340,616,255***
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**

19. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a. Current		
Deposits for acquisition of shares	14,000,000,000	-
Deposits office transfer and leases	5,521,200,000	5,521,200,000
Payable to individuals with capital contribution authorization (i)	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 29)	-	249,800,000,000
b. Non-current		
Deposits for factory leases	35,705,243,664	35,599,947,408
	35,705,243,664	**35,599,947,408**

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

20. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE

	Opening balance	In the year		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	7,146,361,798	11,123,456,376	9,384,391,553	8,885,426,621
b. Short-term loans from from individuals and entities (i)	**288,460,000,000**	**297,993,138,562**	**380,699,315,263**	**205,753,823,299**
Mrs. Nguyen Thi Dung				
Vinh Phuc VinaStartup Joint Stock Company	-	82,500,000,000	-	82,500,000,000
CNCTech Ha Nam Joint Stock Company	-	65,493,138,562	4,989,315,263	60,503,823,299
Thang Long CNCTech Joint Stock Company	79,910,000,000	36,150,000,000	65,610,000,000	50,450,000,000
CNCTech Global Joint Stock Company	111,520,000,000	52,100,000,000	154,800,000,000	8,820,000,000
CNCTech Binh Duong Joint Stock Company	18,230,000,000	61,750,000,000	76,500,000,000	3,480,000,000
Hop Thinh Green Clusters Joint Stock Company	70,000,000,000	-	70,000,000,000	-
	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**	**390,639,500,628**	**216,090,738,964**

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

(i) The Company has short-term loans from its subsidiaries, associates, and related parties, with loan terms of 12 months, intended to supplement the Company's working capital. The interest rates on these loans range from 5% per annum to 12% per annum (2024: range from 5% per annum to 12% per annum). These loans are unsecured.

21. 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
Tu Ho Technology Joint Stock Company	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 10.6% 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 monthes from 31 March 2026. The loan is unsecured.

22. 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 year's opening balance	**916,000,000,000**	**127,600,000,000**	**7,683,095,928**	**1,051,283,095,928**
Remuneration paid to Board of Directors and Board of Supervisors	-	-	(600,000,000)	(600,000,000)
Profit for the year	-	-	3,214,644,110	3,214,644,110
Current year's opening 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 year's opening balance	**916,000,000,000**	**127,600,000,000**	**52,496,914,910**	**1,096,096,914,910**
Remuneration paid to Board of Directors and Board of Supervisors (i)	-	-	**(1,050,000,000)**	**(1,050,000,000)**
Profit for the year	-	-	**104,102,477,432**	**104,102,477,432**
Current year'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 pay remuneration for the Board of Directors with the amount of VND 1,050,000,000 from the 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 owner as follows:

	Closing balance VND	Closing balance %	Opening balance VND	Opening balance %
Mr. Nguyen Van Hung	451,599,670,000	49.30	451,199,670,000	49.26
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	202,060,860,000	22.06
	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.

23. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period 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**	**5,712,257,251**
(Details stated in Note 29)		

24. COST OF SERVICES RENDERED

	Current period VND	Prior period 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**

25. FINANCIAL INCOME

	Current period VND	Prior period VND
Dividend income	136,560,261,934	32,089,395,426
Gain from sale of trading securities (i)	10,028,362,014	-
Deposit and loan interest and investment bonds	3,396,992,671	6,487,530,181
Foreign exchange gain	-	487,236,719
	149,985,616,619	**39,064,162,326**

26. FINANCIAL EXPENSES

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

27. 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	16,482,909,112	10,711,388,076
Stationery	314,412,926	367,776,358
Depreciation and amortisation	1,231,832,037	1,617,374,166
Out-sourced services	1.172.598.267	797,491,231
Others	8.424.703.844	3,354,646,748
	27.626.456.186	**16,848,676,579**

28. CORPORATE INCOME TAX EXPENSE

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

	Current period VND	Prior period 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)
Corporate income for the current year	-	-
Current corporate income tax rate	20%	20%
Current corporate income tax expense	-	-

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	Situation	Tax loss VND	Loss carried forward up to 31/12/2025 VND	Unused tax loss as at 31/12/2025 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
01-06/2026	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**

29. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions in the year and significant balances at year 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
Bac Giang International Logistics Company Limited	Subsidiary
SMCTech Joint Stock Company	Subsidiary
CNC High Technologies Joint Stock Company	Subsidiary
Hoang Phuc Management and Investment Co., Ltd.	Subsidiary (up to 07 August 2025)
Arts Group Joint Stock Company	Subsidiary (up to 29 June 2026) Associate (from 29 June 2026)
BGL Services Limited Company	Subsidiary (from 10 February 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
Pavana Technologies Joint Stock Company	Associate (up to 24 September 2025)
CNC Technology Solutions Joint Stock Company	Company related to key management personel
FSI Holdings Company Limited	Company related to key management personel
CLI Invest Company Limited	Company related to key management personel
Nam Binh Xuyen Green Park Development Company Limited	Company related to key management personel
Hop Thinh Green Clusters Joint Stock Company	Company related to key management personel
Board of Directors, Executive Board, Chief Accountant	Key management personel

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

	Cumulative form 01 Jan to 30 June 2026	
	Current period	Prior period
	VND	VND
Revenue from goods sold and services rendered		
CNC Technology Solutions Joint Stock Company	2,444,281,300	2,478,184,814
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	**5,712,257,251**
Assets Disposal and Debt Sale		
Disposal of assets to MKC Vinh Phuc JSC	16,003,203,000	-
Transfer of Debt to MKC Vinh Phuc JSC	231.490.017.522	-
	247,493,220,522	

	Cumulative form 01 Jan to 30 June 2026	
	Current period	Prior period
	VND	VND
Purchase of Goods and services		
CNCTech Ha Nam Joint Stock Company	23,125,802,216	10,904,749,229
Thang Long CNCTech Joint Stock Company	14,770,388,620	21,976,320,822
	37,896,190,836	**32,881,070,051**
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
Vietnam American Oil Tools Joint Stock Company	-	2,300,000,000
CLI Investment 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 Binh Duong Joint Stock Company	70,000,000,000	4,800,000,000
CNCTech Global Joint Stock Company	76,500,000,000	17,810,349,291
CNCTech Ha Nam Joint Stock Company	65,610,000,000	6,220,000,000
Vinh Phuc VinaStartup Joint Stock Company	4,989,315,263	58,000,000,000
Vietnam American Oil Tools Joint Stock Company	-	4,300,000,000
Pavana Technologies Joint Stock Company	(*)	3,000,000,000
CLI Investment Company Limited	-	1,800,000,000
	371,899,315,263	**195,470,349,291**
Lending		
Vietnam American Oil Tools Joint Stock Company	3,100,000,000	8,300,000,000
MKC Vinh Phuc Joint Stock Company	150,000,000	130,000,000
CNC High Technologies Joint Stock Company	-	3,600,000,000
	3,250,000,000	**12,030,000,000**
Loan recovery		
Vietnam American Oil Tools 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
	4,250,000,000	**28,646,980,821**
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
Vietnam American Oil Tools Joint Stock Company	403,200,000	195,396,165
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	**6,348,421,348**

	Cumulative form 01 Jan to 30 June 2026	
	Current period	Prior period
	VND	VND
Interest expense		
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	151,495,891
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 Technology Joint Stock Company	(*)	63,123,288
CLI Investment Company Limited	-	14,268,494
Hop Thinh Green Clusters Joint Stock Company	(*)	218,191,782
Vietnam American Oil Tools Joint Stock Company	-	62,893,151
	19,137,259,861	**28,843,794,613**
Dividend received		
CNCTech Global Joint Stock Company	46,000,000,000	-
CNCTech Ha Nam Joint Stock Company	34,300,000,000	29,700,000,000
Thang Long CNCTech Joint Stock Company	23,568,895,725	-
Vinh Phuc VinaStartup Joint Stock Company	19,995,583,499	-
CNCTech Binh Duong Joint Stock Company	9,900,000,000	-
VINECO Telecommunication Systems Joint Stock Company	2,795,782,710	2,389,395,426
	136,560,261,934	**32,089,395,426**

The related parties' balances as at the balance sheet date were as follows:

	Closing balance	Opening balance
	VND	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**
Short-term other receivables		
VINECO Telecommunication Systems Joint Stock Company	2,795,782,710	-
Vinh Phuc VinaStartup Joint Stock Company	400,000	-
	2,796,182,710	-
Long-term other 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**

	Closing balance VND	Opening balance VND
Short-term payables to suppliers		
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**
Accrual 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 loan receivables		
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	-
CNC Technology Solutions Joint Stock Company	16,072,597	1,745,294,819
CNCTech Global Joint Stock Company	-	177,216,510
	1,578,285,493	**2,340,616,255**
Short-term other payables		
MKC Vinh Phuc Joint Stock Company	-	249,800,000,000
	-	**249,800,000,000**
Short-term loans		
Ms. Nguyen Thi Dung	82,500,000,000	-
Vinh Phuc VinaStartup Joint Stock Company	60,503,823,299	-
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	(*)	8,880,000,000
	205,753,823,299	**288,540,000,000**
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**

(*) In the current period, The Vietnam Feed Joint Stock Company and Hop Thinh Green Clusters Joint Stock Company are no longer related parties of the Company from 03 April 2026.

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

Le Thu Thuy
Chief Accountant

Nguyen Van Hung
Legal representative
Hanoi, 28 July 2026