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: 3010/2026/CBTT-CNC V/v: Công bố Báo cáo tài chính Quý 3 năm 2026 *Re: Disclosure of the 3rd Quarter of 2026 Financial Statements*	Hà Nội, ngày 30 tháng 10 năm 2026 *Ha Noi, October 30th, 2026*

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

Báo cáo tài chính riêng Quý 3 năm 2026 và Báo cáo tài chính hợp nhất Quý 3 năm 2026 kèm theo Công văn Giải trình chênh lệch lợi nhuận sau thuế so với cùng kỳ/
Separate Financial Statements for Quarter 3 2026 and Consolidated Financial Statementsfor Quarter 3 2026 with The Explanation of the difference in profit after tax compared to the same period.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2026 tại đường dẫn: https://cnctech.vn/vi/cong-bo-thong-tin.html

This information was published on the company's website on 30/10/2026, 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 Quý 3 năm 2026 và Báo cáo tài chính hợp nhất Quý 3 năm 2026 kèm theo Công văn Giải trình chênh lệch lợi nhuận sau thuế so với cùng kỳ / *Separate Financial Statements for Quarter 3 2026 and Consolidated Financial Statementsfor Quarter 3 2026 with The Explanation of the difference in profit after tax compared to the same period.*

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)

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE QUARTER 3 - 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassified)
A.	**CURRENT ASSETS**	**100**		**2,683,085,538,126**	**2,354,459,925,581**
I.	**Cash and cash equivalents**	**110**	**4**	**97,853,366,149**	**301,518,616,923**
1.	Cash	111		65,372,835,101	110,315,417,133
2.	Cash equivalents	112		32,480,531,048	191,203,199,790
II.	**Short-term financial investments**	**120**		**1,139,013,765,577**	**1,115,830,476,133**
1.	Trading securities	121	5	40,163,623,500	172,047,800,000
2.	Held-to-maturity investments	123	6	1,104,350,142,077	945,882,676,133
3.	Provision for short-term held-to-maturity investments	124	6	(5,500,000,000)	(2,100,000,000)
III.	**Short-term receivables**	**130**		**977,448,936,915**	**602,157,552,005**
1.	Short-term trade receivables	131	7	553,182,883,980	431,242,650,136
2.	Short-term advances to suppliers	132	8	136,790,862,737	82,666,252,099
3.	Other short-term receivables	135	9	291,080,658,255	89,477,879,566
4.	Provision for short-term doubtful debts	136	7,8	(3,605,468,057)	(1,229,229,796)
IV.	**Inventories**	**140**		**326,283,848,189**	**233,978,006,859**
1.	Inventories	141	10	326,283,848,189	233,978,006,859
V.	**Other short-term assets**	**160**		**142,485,621,296**	**100,975,273,661**
1.	Short-term deferred expenses	161	11	24,090,071,217	10,489,465,327
2.	Value added tax deductibles	162		109,850,472,756	85,752,780,053
3.	Taxes and other receivables from the State budget	163	12	8,545,077,323	4,733,028,281

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassified)
B.	**NON-CURRENT ASSETS**	**200**		**5,135,239,262,526**	**5,044,623,076,963**
I.	**Long-term receivables**	**210**		**58,762,073,932**	**50,949,339,500**
1.	Other long-term receivables	215	9	58,762,073,932	50,949,339,500
II.	**Fixed assets**	**220**		**814,872,547,340**	**752,814,994,353**
1.	Tangible fixed assets	221	13	768,825,233,486	726,486,537,147
	- Cost	*222*		*969,106,876,221*	*895,930,629,389*
	- Accumulated depreciation	*223*		*(200,281,642,735)*	*(169,444,092,242)*
2.	Finance lease assets	224	14	44,564,431,550	22,988,761,754
	- Cost	*225*		*51,701,697,766*	*36,798,948,456*
	- Accumulated depreciation	*226*		*(7,137,266,216)*	*(13,810,186,702)*
3.	Intangible assets	227	15	1,482,882,304	3,339,695,452
	- Cost	*228*		*3,687,766,400*	*11,059,636,400*
	- Accumulated amortisation	*229*		*(2,204,884,096)*	*(7,719,940,948)*
III.	**Investment property**	**240**	**16**	**2,399,098,973,709**	**2,057,947,352,035**
	- Cost	*241*		*2,720,724,583,931*	*2,329,957,182,748*
	- Accumulated depreciation	*242*		*(321,625,610,222)*	*(272,009,830,713)*
IV.	**Long-term assets in progress**	**250**		**445,571,316,455**	**577,057,767,281**
1.	Long-term construction in progress	252	17	445,571,316,455	577,057,767,281
V.	**Long-term financial investments**	**260**		**285,786,054,583**	**334,079,066,832**
1.	Investments in joint-ventures, associates	262	18	225,130,545,480	273,709,066,832
2.	Equity investments in other entities	263	19	61,900,000,000	59,800,000,000
3.	Provision for impairment of Equity investments in other entities	264	19	(1,244,490,897)	-
4.	Held-to-maturity investments	265	6	-	570,000,000
VI.	**Other long-term assets**	**270**		**1,131,148,296,507**	**1,271,774,556,962**
1.	Short-term deferred expenses	271	11	1,130,525,328,261	1,271,554,245,617
2.	Deferred tax assets	272		622,968,246	220,311,345
	TOTAL ASSETS (280=100+200)	**280**		**7,818,324,800,652**	**7,399,083,002,544**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance (Reclassified)
C.	**LIABILITIES**	**300**		**5,393,037,543,936**	**5,118,968,930,085**
I.	**Current liabilities**	**310**		**2,459,881,159,669**	**2,292,023,510,751**
1.	Short-term trade payables	311	20	782,932,392,290	503,492,935,812
2.	Short-term advances from customers	312	21	219,866,036,635	278,605,769,249
3.	Payable dividends and profits	313		426,232,662	6,952,228,568
4.	Taxes and amounts payable to the State budget	314	12	63,215,790,337	37,667,818,737
5.	Payables to employees	315		23,112,693,299	27,706,257,409
6.	Short-term accrued expenses	316	22	14,854,245,679	15,651,253,914
7.	Short-term unearned revenue	319	23	132,541,253,486	195,627,566,837
8.	Other current payables	320	24	100,104,474,911	335,552,460,788
9.	Short-term loans and obligations under finance leases	321	25	1,118,129,096,235	888,678,371,396
10	Short-term provisions	322		4,698,944,135	2,088,848,041
II.	**Long-term liabilities**	**330**		**2,933,156,384,267**	**2,826,945,419,334**
1.	Long-term trade payables	331	20	-	2,384,658,584
2.	Long-term unearned revenue	337	23	30,949,761,659	18,177,207,644
3.	Other long-term payables	338	24	181,346,799,097	164,794,586,288
4.	Long-term loans and obligations under finance leases	339	25	2,579,584,180,086	2,501,133,511,389
5.	Long-term provisions	342		141,275,643,425	140,455,455,429
D.	**EQUITY**	**400**	**26**	**2,425,287,256,716**	**2,280,114,072,459**
1.	Owners' contributed capital	411		916,000,000,000	916,000,000,000
	- Ordinary shares carrying voting rights	411a		*916,000,000,000*	*916,000,000,000*
2.	Share premium	412		127,600,000,000	127,600,000,000
3.	Other owners' capital	414		63,000,000,000	108,000,000,000
4.	Other reserves	419		(5,781,153,773)	(4,864,930,892)
5.	Retained earnings	420		712,689,427,250	490,682,300,782
	- Retained earnings accumulated to the prior year end	420a		*534,409,193,336*	*336,434,896,802*
	- Retained earnings of the current period	420b		*178,280,233,914*	*154,247,403,980*
6.	Non-controlling interests	429		611,778,983,239	642,696,702,569
	TOTAL RESOURCES (440=300+400)	**440**		**7,818,324,800,652**	**7,399,083,002,544**

Nguyen Minh Trang	Le Thu Thuy	Nguyen Van Hung
Preparer	**Chief Accountant**	**Group Executive Chairman**

Hanoi, 28 October 2026

CONSOLIDATED PROFIT AND LOSS STATEMENT

For the 9-month period ended 30 September 2026

Unit: VND

	ITEMS	Codes	Notes	Quaters 3		Accumulated to the end of period	
				Current year	Prior year	Current year	Prior year
1.	**Gross revenue from goods sold and services rendered**	**01**	**27**	**832,665,904,108**	**485,042,973,596**	**2,271,469,736,685**	**1,160,419,487,168**
2.	Deductions	02		55,623,365	197,196,373	112,563,765	856,225,694
3.	**Net revenue from goods sold and services rendered (10=01-02)**	**10**		**832,610,280,743**	**484,845,777,223**	**2,271,357,172,920**	**1,159,563,261,474**
4.	Cost of sales	11	28	636,981,780,082	361,105,471,300	1,732,820,362,382	843,421,507,018
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**195,628,500,661**	**123,740,305,923**	**538,536,810,538**	**316,141,754,456**
6.	Loss from the sale and liquidation of investment properties	21		-	-	-	**(144,270,212)**
7.	Financial income	22	29	24,974,529,283	85,651,515,871	74,950,502,998	109,513,538,464
8.	Financial expenses	23	30	80,247,735,819	54,864,470,432	214,035,265,148	157,239,066,081
9.	Selling expenses	25	31	22,636,247,440	9,144,789,990	51,669,957,699	29,149,786,861
10.	General and administration expenses	26	31	36,371,168,361	33,645,776,804	121,962,099,842	103,482,416,468
11.	Share of net profit from joint - ventures, associates	27		26,195,918,740	182,665,534	32,584,471,505	782,604,393
12.	**Operating profit (30=20 + (21-22) - (25+26))**	**30**		**107,543,797,064**	**111,919,450,102**	**258,404,462,352**	**136,422,357,691**
13.	Other income	31		240,748,729	935,054,814	6,338,967,056	9,523,033,329
14.	Other expenses	32		1,570,092,769	1,355,026,477	6,185,226,846	2,050,433,733
15.	**Profit from other activities (40=31-32)**	**40**		**(1,329,344,040)**	**(419,971,663)**	**153,740,210**	**7,472,599,596**
16.	**Accounting profit before tax (50=30+40)**	**50**		**106,214,453,024**	**111,499,478,439**	**258,558,202,562**	**143,894,957,287**
17.	Current corporate income tax expense	51		16,113,176,431	7,027,912,256	52,048,957,740	15,176,519,761
18.	Deferred corporate tax expense	52		466,181,750	(20,593,723,600)	417,531,095	(20,960,081,295)
19.	**Net profit after corporate income tax (60=50-51-52)**	**60**		**89,635,094,843**	**125,065,289,783**	**206,091,713,727**	**149,678,518,821**
	Profit after tax attributable to Parent Company	*61*		*79,115,128,427*	*87,572,183,152*	*178,280,233,914*	*110,434,432,945*
	Profit after tax attributable to non-controlling shareholders	62		*10,519,966,416*	*37,493,106,631*	*27,811,479,813*	*39,244,085,876*
20.	Basic earnings per share	70	32	864	956	1,935	1,199

Nguyen Minh Trang
Preparer

Le Thu Thuy
Chief Accountant

Nguyen Van Hung
Group Executive Chairman
Hanoi, 28 October 2026

CONSOLIDATED CASH FLOW STATEMENT

For the 9-month period ended 30 September 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***258,558,202,562***	***143,894,957,287***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets and investment properties	02	138,757,244,106	111,654,497,901
	Provisions	03	9,630,825,252	781,044,009
	Losses from investing activities	05	(100,877,988,644)	(66,336,370,212)
	Interest expense	06	206,952,674,650	153,197,112,837
3.	***Operating profit before movements in working capital***	***08***	***513,020,957,926***	***343,191,241,822***
	Changes in receivables	09	(317,552,379,801)	(16,808,444,490)
	Changes in inventories	10	(100,428,789,768)	(129,754,209,065)
	Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	(20,544,387,404)	711,090,249,661
	Changes in prepaid expenses	12	8,478,968,839	62,644,151,388
	Changes in trading securities	13	172,047,800,000	-
	Interest paid	14	(207,331,617,384)	(155,130,019,820)
	Corporate income tax paid	15	(29,089,629,494)	(35,137,227,074)
	Net cash generated by operating activities	***20***	***18,600,922,914***	***780,095,742,422***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(708,319,186,360)	(440,673,249,228)
	Proceed from disposal of fixed assets		1,809,595,960	-
2.	Cash outflow for lending, buying debt instruments of other entities	22	(1,120,600,000,000)	(1,032,070,245,085)
3.	Cash recovered from lending, selling debt instruments of other entities	23	1,059,746,114,405	1,006,549,286,188
4.	Equity investments in other entities	24	(85,900,000,000)	(22,630,104,101)
5.	Cash recovered from investments in other entities	25	180,998,619,057	5,834,198,875
6.	Interest earned, dividends and profits received	26	62,727,511,981	12,751,409,004
	Net cash generated by investing activities	***30***	***(609,537,344,957)***	***(470,238,704,347)***

CONSOLIDATED CASH FLOW STATEMENT

For the 9-month period ended 30 September 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from share issue and owners' contributed capital	31	2,500,000,000	31,515,272,616
2.	Capital withdrawals, buy-back of issued shares	32	(323,200,000)	-
3.	Proceeds from borrowings	33	1,777,147,121,300	665,322,441,049
4.	Repayment of borrowings	34	(1,368,271,994,562)	(1,107,410,228,193)
5.	Repayment of obligations under finance leases	35	(8,146,782,315)	-
6.	Dividends and profits paid	36	(15,633,973,154)	-
	Net cash generated by financing activities	**40**	**387,271,171,269**	**(410,572,514,528)**
	Net increases in cash (50=20+30+40)	**50**	**(203,665,250,774)**	**(100,715,476,453)**
	Cash and cash equivalents at the beginning of the period	**60**	**301,518,616,923**	**199,763,948,767**
	Cash and cash equivalents at the end of the period (70=50+60)	**70**	**97,853,366,149**	**99,048,472,314**

Nguyen Minh Trang	Le Thu Thuy	Nguyen Van Hung
Preparer	**Chief Accountant**	**Group Executive Chairman**
		Hanoi, 28 October 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
These notes are an integral part of and should be read in conjunction with the accompanying consolidated sfinancial statements

1. GENERAL INFORMATION

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

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

Operating industry and principal activities

The Company's operating industry is:

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

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

Normal production and business cycle

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

The Company's structure

As at 30 September 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 Ha Nam Joint Stock Company	Ninh Binh	98.00%	98.00%	Factory and warehouse for lease
2	CNC Thang Long Joint Stock Company	Phu Tho	94.28%	94.28%	Industrial production and factory lease
3	CNC Global Joint Stock Company	Bac Ninh	92.00%	92.00%	Construction and factory lease
4	Vinh Phuc VinaStartup Joint Stock Company	Phu Tho	79.49%	79.49%	Construction and factory lease
5	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	SMC Technology Joint Stock Company	Phu Tho	58.28%	61.82%	Industrial manufacturing
4	ASV Industrial 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
6	CNCNexora Joint Stock Company	Phu Tho	48.08%	51.00%	Scientific research and technology development
	c) Direct associate				
1	VINECO Telecommunication Systems Joint Stock Company	Hanoi	49.00%	49.00%	Manufacturing and processing of electronic and telecommunications equipment
2	Vietnam CNC and Technology Application Joint Stock Company	Hanoi	35.14%	35.14%	Research, design and manufacture of specialized machines
3	Vietnam American Oil Tools Joint Stock Company	Ho Chi Minh	24.02%	24.02%	Production and processing of petroleum components
4	Arts Group Joint Stock Company	Phu Tho	48.23%	48.23%	Manufacturing and processing of medical equipment and instruments

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

Disclosure of information comparability in the consolidated financial statements

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

Comparative figures on the consolidated income statement, consolidated cash flow statement and corresponding notes are the figures of the unreviewed consolidated financial statements for the 9-month period ended 30 September 2025.

The Company has adopted the new accounting guidance in the preparation and presentation of the consolidated financial statements for the 9-month period ended 30 September 2026. Accordingly, certain prior-year figures have been reclassified to enhance their comparability with the current period presentation, as follows:

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

2. ACCOUNTING CONVENTION AND FINANCIAL YEAR

Accounting convention

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

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

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

Accounting period

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

The consolidated financial statements are prepared for the 9-month period ended 30 September 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

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

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and enterprises controlled by the Company (its subsidiaries) for the 9-month period ended 30 September 2026. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

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

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

Intragroup transactions and balances are eliminated in full on consolidation.

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

Business combinations under the acquisition method

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

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

Business combination under common control

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

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

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

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

Investments in associates

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

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

The results of operations, assets and liabilities of associates are incorporated in the consolidated financial statements using the equity method. Under the equity method, an investment in an associate is initially recognised in the consolidated statement of financial position at cost and subsequently adjusted for changes in the Company's share of the net assets of the associate after the date of acquisition. The consolidated income statement reflects the Company's share of the results of operations of the associate. Losses of an associate in excess of the Company's interest in that associate are not recognised, except to the extent that the Company has incurred legal or constructive obligations or has made payments on behalf of the associate to settle obligations for which the Company has

guaranteed or committed to provide support, in such cases, the Company undertakes to absorb losses of the associate or allows the associate not to reimburse/indemnify the Company for the liabilities settled on its behalf. If the associate subsequently reports profits, the Company resumes recognizing its share of those profits only after its share of the profits equals the share of losses not previously recognised.

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

Goodwill

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

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

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

Cash and cash equivalents

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

Financial investments

Trading securities

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

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

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

Held-to-maturity investments

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

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

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

Equity investments in other entities

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

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

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

Receivables

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

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

Inventories

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

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

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

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

Tangible fixed assets and depreciation

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

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

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

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

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

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

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

Leasing

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

The Company as lessor

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

The Company as lessee

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

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

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

	Years
Machinery, equipment	4 - 10

Intangible assets and amortisation

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

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

	Years
Computer software	3 - 10

Investment properties

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

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

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

	Years
Land use rights	37
Offices and factories	5 - 48

Construction in progress

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

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

Deferred expenses

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

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

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

Trade payables

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

Dividends and profit payable

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

Accrued expenses

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

Deferred revenue

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

Payable provisions

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

Borrowings and finance lease liabilities

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

Borrowing costs

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

Equity

Ordinary shares

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

Share premium

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

Profit distribution

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

Revenue recognition

Revenue from the sale of goods

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

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

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of consolidated statement of financial position of that period.

The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

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

Financial income

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

Other income

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

Construction contracts

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

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

Sales deductions

Sales deductions include sales allowances and sales returns.

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

Cost of sales and services rendered

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

Selling expenses

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

General and administrative expenses

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

Foreign currencies

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

Tax

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

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.
Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

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

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

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

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

Related parties

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

4. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance (Reclassified)
	VND	VND
Cash on hand	2,003,877,869	998,994,857
Bank demand deposits (i)	63,368,957,232	109,316,422,276
Cash equivalents (ii)	32,480,531,048	191,203,199,790
	97,853,366,149	**301,518,616,923**

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

	Closing balance	Opening balance
	VND	VND
Public Bank Vietnam Limited	29,395,357,870	13,281,140,916
Vietnam Joint Stock Commercial Bank for Industry and Trade	21,392,563,740	64,039,825,698
Military Commercial Joint Stock Bank	7,319,579,648	16,255,437,575
Vietnam International Commercial Joint Stock Bank	3,366,816,285	11,092,827,407
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1,574,279,474	2,821,141,555
Others	320,360,215	1,826,049,125
	63,368,957,232	**109,316,422,276**

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

	Closing balance	Opening balance (Reclassified)
	VND	VND
Military Commercial Joint Stock Bank	19,610,741,306	39,868,733,743
Vietnam International Commercial Joint Stock Bank	9,900,000,000	9,900,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade	2,969,789,742	91,434,192,075
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	50,000,273,972
	32,480,531,048	**191,203,199,790**

5. TRADING SECURITIES

	Closing balance			Opening balance		
			VND			VND
	Cost	Provision	Fair value	Cost	Provision	Fair value
Shares held for trading purposes	40,163,623,500	-	(i)	-	-	
Credit Debts of DTK Joint Stock Company and The Vietnam Feed Joint Stock Company	-	-		172,047,800,000	-	(i)
	40,163,623,500	**-**		**172,047,800,000**	**-**	

(i) The Company has not been able to determine the fair value of its financial investments as at the end of the financial period, as current regulations do not provide specific guidance on determining the fair value of financial investments in unlisted companies.

6. HELD-TO-MATURITY INVESTMENTS

	Closing balance			Opening balance (Reclassified)		
			VND			VND
	Cost	Provision	Recoverable amount	Cost	Provision	Recoverable amount
a. Current						
Deposits	**594,749,303,731**	**-**	**594,749,303,731**	**640,691,164,382**	**-**	**640,691,164,382**
Vietnam Joint Stock Commercial Bank for Industry and Trade	432,275,747,946	-	432,275,747,946	535,623,109,589	-	535,623,109,589
Joint Stock Commercial Bank for Foreign Trade of Vietnam	160,455,506,470	-	160,455,506,470	-	-	-
Public Bank Vietnam Limited	-	-	-	105,068,054,793	-	105,068,054,793
Military Commercial Joint Stock Bank	2,018,049,315	-	2,018,049,315	-	-	-
Loans	**509,600,838,346**	**(5,500,000,000)**	**504,100,838,346**	**305,191,511,751**	**(2,100,000,000)**	**303,091,511,751**
Dreamtech Solutions Limited Company	63,675,158,907	-	63,675,158,907	109,855,942,466	-	109,855,942,466
CLI Invest Company Limited	344,917,164,384	-	344,917,164,384	44,371,764,384	-	44,371,764,384
Shine Capital Group Joint Stock Company	21,258,920,547	-	21,258,920,547	33,856,712,328	-	33,856,712,328
The Vietnam Feed Joint Stock Company	-	-	-	38,829,073,534	-	38,829,073,534
Facco - Construction Investment Joint Stock Company	-	-	-	20,317,808,219	-	20,317,808,219
CNC Da Nang Precision Mechanics Company Limited	-	-	-	22,196,164,382	-	22,196,164,382
Vietnam American Oil Tools Joint Stock Company	15,945,194,519	(5,500,000,000)	10,445,194,519	14,175,342,463	(2,100,000,000)	12,075,342,463
Ba Thien Industrial Development Joint Stock Company	20,739,726,027	-	20,739,726,027	-	-	-
Intech Robotics Joint Stock Company	12,200,000,000	-	12,200,000,000	-	-	-
Others	30,864,673,962	-	30,864,673,962	21,588,703,975	-	21,588,703,975
	1,104,350,142,077	**(5,500,000,000)**	**1,098,850,142,077**	**945,882,676,133**	**(2,100,000,000)**	**943,782,676,133**
b. Non-current						
Loans						
CNCPS Joint Stock Company	-	-	-	570,000,000	-	570,000,000
	-	**-**	**-**	**570,000,000**	**-**	**570,000,000**

7. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Cost	Recoverable amount	Cost	Recoverable amount
Shine Capital Group Joint Stock Company	66,474,709,523	-	7,624,171,318	-
Song Thao Investment Joint Stock Company	63,114,257,072	-	37,189,978,581	-
Mr. Do Hoai Thanh	37,303,200,000	-	-	-
VINECO Telecommunication Systems Joint Stock Company	34,542,306,019	-	22,191,859,213	-
Boyd Vietnam Company Limited	27,958,381,335	-	19,068,965,255	-
Viet Nam CNC and Technology Application Joint Stock Company	23,919,809,700	-	-	-
Vietnam Post and Telecommunication Industry Technology Joint Stock Company	22,498,602,403	-	23,867,195,229	-
Viettel Manufacturing Corporation - One Member Limited Liability Company	21,978,284,404	-	10,625,106,380	-
CNC Technology Solutions Joint Stock Company	12,688,181,955	-	10,537,749,954	-
Jusda International Supply Chain Management (Viet Nam) Company Limited	11,653,361,056	-	28,092,530,995	-
CNCInfra Joint Stock Company	7,840,749,059	-	64,514,718,123	-
Hifund Vietnam Joint Stock Company	5,456,883,948	-	22,407,622,154	-
World Elite Electronics (Vietnam) Company Limited	674,581,672	(193,747,291)	645,824,304	-
Others	217,079,575,834	(3,338,217,490)	184,476,928,630	(1,229,229,796)
	553,182,883,980	**(3,531,964,781)**	**431,242,650,136**	**(1,229,229,796)**

In which:

Short-term trade receivables from related parties
(Details stated in Note 33)

8. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Cost	Recoverable amount	Cost	Recoverable amount
Bao Quan Ha Noi Investment and Trading Joint Stock Company	41,987,982,407	-	-	-
Ba Thien Industrial Development Joint Stock Company	12,115,790,000	-	18,108,754,909	-
Xuanmai Daotu Joint Stock Company	11,343,085,368	-	-	-
TAIE Construction Development Mechanical Electric and Trading Company Limited	9,581,488,134	-	-	-
Thien An Investment Joint Stock Company	6,371,121,684	-	28,819,007,015	-
Lac Hong Investment Corporation	5,012,400,000	-	5,012,400,000	-
CNC Technology Solutions Joint Stock Company	4,535,133,882	-	-	-
Duc Binh Trading and Service Joint Stock Company	3,921,547,568	-	-	-
TAT Corporation	3,601,125,603	-	-	-
Pavana Technologies Joint Stock Company	3,408,500,308	-	-	-
Intech Infrastructure and Construction Joint Stock Company	2,059,584,000	-	7,482,000,000	-
Others	32,853,103,783	(73,503,276)	23,244,090,175	-
	136,790,862,737	**(73,503,276)**	**82,666,252,099**	**-**

In which:

Short-term advances to related parties
(Details stated in Note 33)

9. OTHER RECEIVABLES

	Closing balance	Opening balance (Reclassified)
	VND	VND
a, Current		
Deposit for share acquisition	45,000,000,000	24,132,627,260
Deposit for Investment Entrustment	50,000,000,000	-
Deposit for the Transfer of Land Lease Rights, Factories and Land-attached Assets	147,000,000,000	-
Prepayment of site clearance expenses	13,534,432,003	13,534,432,003
Advances	10,202,600,966	12,059,004,222
Short-term deposits and collaterals	11,787,612,478	12,454,989,375
Others	13,556,012,808	27,296,826,706
	291,080,658,255	**89,477,879,566**
In which:		
Other short-term receivables from related parties (Details stated in Note 33)		
b, Non-current		
Deposit for investment project implementation	43,741,000,000	43,741,000,000
Long-term pledges, mortgages, deposits and collaterals	11,099,809,632	3,219,294,974
Deposit for factory leases	3,905,078,400	3,905,078,400
Others	16,185,900	83,966,126
	58,762,073,932	**50,949,339,500**

10. INVENTORIES

	Closing balance	Opening balance
	VND	VND
Goods in transit	-	1,024,207,546
Raw materials	34,799,045,244	30,366,350,671
Tools and supplies	25,803,437,401	17,998,645,566
Work in progress	181,149,031,306	140,982,785,795
Finished goods	51,500,518,657	29,445,777,436
Merchandise	33,031,815,581	14,160,239,845
	326,283,848,189	**233,978,006,859**

11. PREPAYMENTS

	Closing balance	Opening balance
	VND	VND
a. Current		
Prepaid factory rental	4,945,309,008	2,603,385,600
Tools and supplies issued for consumption	5,963,964,186	2,279,454,590
Machinery and Equipment Rental Expenses	4,554,166,666	-
Others	8,626,631,357	5,606,625,137
	24,090,071,217	**10,489,465,327**
b. Non-current		
Prepaid land and infrastructure rental	1,019,740,822,645	1,148,779,241,565
Prepaid factory rental	53,737,320,000	63,410,037,600
Tools and supplies issued for consumption	38,680,059,999	20,390,624,145
Others	18,367,125,617	38,974,342,307
	1,130,525,328,261	**1,271,554,245,617**

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

	Opening balance	Payable/ during the year	Paid/Offset during the year	Decrease from subsidiary divestment	Closing balance
a. Receivables	VND	VND	VND	VND	VND
Personal income tax	15,725,607	394,249,536	-	-	409,975,143
Value added tax	-	6,556,747	-	1,867,098	4,689,649
Import and export duties	-	83,359,057	3,250,995	-	80,108,062
Fees, charges and other payables	4,717,302,674	3,364,164,069	16,779,344	14,382,930	8,050,304,469
	4,733,028,281	**3,848,329,409**	**20,030,339**	**16,250,028**	**8,545,077,323**
b. Payables					
Value added tax	6,700,294,891	27,203,158,876	20,671,874,614	2,298,149,097	10,933,430,056
Corporate income tax	28,294,366,767	52,048,957,740	29,089,629,494	1,120,723,143	50,132,971,870
Personal income tax	2,047,836,458	8,653,852,873	8,763,956,187	47,801,333	1,889,931,811
Real Estate Tax	-	1,962,906,480	1,704,089,880	-	258,816,600
Fees, charges and other payables	625,320,621	410,385,524	1,035,066,145	-	640,000
	37,667,818,737	**91,451,758,111**	**62,424,437,370**	**3,479,349,141**	**63,215,790,337**

13. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles and transmission equipment	Management equipment and supplies	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
Opening balance	**550,009,049,878**	**293,013,541,263**	**44,829,211,637**	**4,942,604,229**	**3,136,222,382**	**895,930,629,389**
- Additions	619,270,932	87,601,897,013	5,854,209,092	651,785,833	385,185,185	95,112,348,055
- Reclassification	-	(105,907,666)	105,907,666	-	-	-
- Disposals	-	-	(8,231,815,395)	-	-	(8,231,815,395)
- Decreases due to deconsolidation of subsidiaries	(4,352,448,351)	(8,111,749,813)	(762,450,000)	-	(365,178,868)	(13,591,827,032)
- Other increase/ (decrease)	(258,361,593)	145,902,797	-	-	-	(112,458,796)
Closing balance	**546,017,510,866**	**372,543,683,594**	**41,795,063,000**	**5,594,390,062**	**3,156,228,699**	**969,106,876,221**
ACCUMULATED DEPRECIATION						
Opening balance	**44,371,075,968**	**101,477,397,005**	**19,209,469,881**	**2,320,579,834**	**2,065,569,554**	**169,444,092,242**
- Charge for the period	17,261,800,307	24,503,088,787	4,333,019,034	513,020,426	231,323,689	46,842,252,243
- Disposals	-	-	(5,998,497,811)	-	-	(5,998,497,811)
- Decreases due to deconsolidation of subsidiaries	(2,783,539,862)	(6,300,773,727)	(547,763,953)	-	(352,109,998)	(9,984,187,540)
- Other increase/ (decrease)	(22,016,399)	-	-	-	-	(22,016,399)
Closing balance	**58,827,320,014**	**119,679,712,065**	**16,996,227,151**	**2,833,600,260**	**1,944,783,245**	**200,281,642,735**
NET BOOK VALUE						
Opening balance	**505,637,973,910**	**191,536,144,258**	**25,619,741,756**	**2,622,024,395**	**1,070,652,828**	**726,486,537,147**
Closing balance	**487,190,190,852**	**252,863,971,529**	**24,798,835,849**	**2,760,789,802**	**1,211,445,454**	**768,825,233,486**

14. 14. INCREASES, DECREASES IN FINANCE LEASE ASSETS

	Machinery and equipment VND
COST	
Opening balance	**36,798,948,456**
Additions	34,590,430,802
Decreases due to divestment of subsidiaries	(19,687,681,492)
Closing balance	**51,701,697,766**
ACCUMULATED DEPRECIATION	
Opening balance	**13,810,186,702**
Charge for the period	4,733,094,752
Decreases due to divestment of subsidiaries	(11,406,015,238)
Closing balance	**7,137,266,216**
NET BOOK VALUE	
Opening balance	**22,988,761,754**
Closing balance	**44,564,431,550**

15. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Software VND
COST	
Opening balance	**11,059,636,400**
Additions	181,530,000
Other increase/ (decrease)	(7,553,400,000)
Closing balance	**3,687,766,400**
ACCUMULATED AMORTISATION	
Opening balance	**7,719,940,948**
Charge for the period	709,176,451
Other increase/ (decrease)	(6,224,233,303)
Closing balance	**2,204,884,096**
NET BOOK VALUE	
Opening balance	**3,339,695,452**
Closing balance	**1,482,882,304**

16. INCREASES, DECREASES IN INVESTMENT PROPERTY

	Land use rights	Offices and factories	Total
	VND	VND	VND
COST			
Opening balance	**39,214,508,030**	**2,290,742,674,718**	**2,329,957,182,748**
Transfer from construction in progress	-	502,920,229,653	502,920,229,653
Acquisitions	-	6,302,991,269	6,302,991,269
Decreases due to divestment of subsidiaries	-	(118,455,819,739)	(118,455,819,739)
Closing balance	**39,214,508,030**	**2,681,510,075,901**	**2,720,724,583,931**
ACCUMULATED DEPRECIATION			
Opening balance	**5,299,257,821**	**266,710,572,892**	**272,009,830,713**
Charge for the period	794,888,676	71,736,834,252	72,531,722,928
Decreases due to divestment of subsidiaries	-	(22,915,943,419)	(22,915,943,419)
Closing balance	**6,094,146,497**	**315,531,463,725**	**321,625,610,222**
NET BOOK VALUE			
Opening balance	**33,915,250,209**	**2,024,032,101,826**	**2,057,947,352,035**
Closing balance	**33,120,361,533**	**2,365,978,612,176**	**2,399,098,973,709**

17. CONSTRUCTION IN PROGRESS

	Closing balance	Opening balance
	VND	VND
Bac Giang International Logistics Center Project	315,829,876,099	509,653,428,034
CNC High Technologies Factory Project	45,536,748,792	19,048,884,065
Intech Bac Ninh Project	44,805,200,000	-
Others	39,399,491,564	48,355,455,182
	445,571,316,455	**577,057,767,281**

18. INVESTMENTS IN ASSOCIATES

	Closing balance		Openning balance	
		VND		VND
	Cost	Carrying amount under the equity method	Cost	Carrying amount under the equity method
Vietnam CNC and Technology Application Joint Stock Company	18,264,180,000	96,404,366,633	18,264,180,000	61,878,298,451
VINECO Telecommunication Systems Joint Stock Company	56,586,065,585	60,429,935,971	56,586,065,585	61,431,243,034
Arts Group Joint Stock Company	49,022,500,000	53,025,378,609	-	-
Vietnam American Oil Tools Joint Stock Company	43,233,800,000	15,270,864,267	43,233,800,000	20,499,314,968
MKC Vinh Phuc Joint Stock Company	-	-	125,000,000,000	124,929,339,385
CNCTech Aerospace Joint Stock Company	-	-	4,501,000,000	4,970,870,994
	167,106,545,585	**225,130,545,480**	**247,585,045,585**	**273,709,066,832**

19. EQUITY INVESTMENTS IN OTHER ENTITIES

	Closing balance			Openning balance		
			VND			VND
	Cost	Provision	Carrying amount	Cost	Provision	Carrying amount
Investment under the Business Cooperation Contract	-	-	(i)	30,000,000,000	-	(i)
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	-	(i)	-	-	(i)
Vija Technology Joint Stock Company	13,500,000,000	(1,244,490,897)	(i)	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)
CNC Harmony Urban Development Company Limited	18,400,000,000	-	(i)	-		(i)
	61,900,000,000	**(1,244,490,897)**		**59,800,000,000**	**-**	

(i) The Company has not determined the fair value of its financial investment as at the end of the financial year, as current regulations do not provide specific guidance on the determination of fair value of financial investments in unlisted companies.

20. SHORT-TERM TRADE PAYABLES

	Closing balance VND	Opening balance VND
a. Short-term		
Vineco Telecommunication Systems Joint Stock Company	18,087,961,790	3,526,167,938
Viet Nhat Investment and Trading Joint Stock Company	33,579,537,567	28,006,874,758
HVC Investment and Technology Joint Stock Company	339,961,559,832	194,554,522,225
Hifund Vietnam Joint Stock Company	6,659,602,967	19,091,238,548
Minh Quan Vinh Phuc Joint Stock Company	6,688,122,180	-
Shine Capital Group Joint Stock Company	65,979,121,494	12,904,524,889
Makino Vietnam Company Limited	32,425,208,116	43,137,360
Others	279,551,278,344	245,366,470,094
a. Short-term	**782,932,392,290**	**503,492,935,812**
In which:		
Short-term trade payables to related parties (Details stated in Note 33)		
b. Long-term		
Saigon - Danang Investment Joint Stock Company	-	2,384,658,584
	-	**2,384,658,584**

21. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance VND	Opening balance VND
CNC Technology Solutions Joint Stock Company	-	97,949,704,730
Huu Nghi Xuan Cuong Joint Stock Company	6,157,911,271	-
Intech Robotics Joint Stock Company	51,149,900,722	34,243,350,000
Vietnam Accton Technology Company Limited	15,179,630,096	930,278,924
Green Park Nam Binh Xuyen Development Company Limited	14,735,981,281	-
SEI Optifrontier Vietnam, Ltd	32,775,076,776	-
UTI Vina Vinh Phuc Company Limited	20,668,178,167	28,502,573,335
Vitalink Vietnam Company Limited	4,426,676,729	27,476,786,998
Vietnam Zesum Technology Company Limited	54,693,433,760	54,693,433,760
Others	20,079,247,833	34,809,641,502
	219,866,036,635	**278,605,769,249**
In which:		
Short-term advances from related parties (Details stated in Note 33)		

22. SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Accrual of interest expenses	11,532,564,943	11,911,507,677
Other accruals	3,321,680,736	3,739,746,237
	14,854,245,679	**15,651,253,914**
In which:		
Accrued expenses with related parties (Details stated in Note 33)		

23. UNEARNED REVENUE

	Closing balance VND	Opening balance VND
a. Short-term unearned revenue		
Advance for short-term lease of factory premises	128,647,463,931	193,095,968,410
Other short-term unearned revenue	3,893,789,555	2,531,598,427
	132,541,253,486	**195,627,566,837**
In which:		
Unearned revenue with related parties (Details stated in Note 33)		
b. Long-term unearned revenue		
Advance for long-term lease of factory premises	30,949,761,659	18,177,207,644
	30,949,761,659	**18,177,207,644**

24. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a. Current		
Deposits received for share subscriptions	31,718,220,000	-
Deposits received for transfers of trading securities	-	249,800,000,000
Deposits received for office and factory leases	36,510,269,754	41,109,679,562
Hoang Phuc Logistics Company Limited	19,709,342,468	19,709,342,468
Others	12,166,642,689	24,933,438,758
	100,104,474,911	**335,552,460,788**
In which:		
Other current payables to related parties (Details stated in Note 33)		
b. Non-current		
Deposits for office and factory leases	181,346,799,097	164,794,586,288
	181,346,799,097	**164,794,586,288**

25. LOANS AND OBLIGATIONS UNDER FINANCE LEASES

a) Short-term loans and obligations under finance leases

	Opening balance	Increases in the period	Decreases in the period	Decreases due to deconsolidation of subsidiaries	Closing balance
	VND	VND	VND	VND	VND
Loans from banks	**614,661,598,025**	**1,108,959,992,407**	**957,234,455,677**	**15,297,991,521**	**751,089,143,234**
Vietnam Bank for Agriculture and Rural Development	64,696,000,000	189,307,239,177	153,308,176,466	6,418,000,000	94,277,062,711
Joint Stock Commercial Bank for Investment and Development of Vietnam	34,254,367,724	49,138,996,018	50,998,419,595	-	32,394,944,147
Military Commercial Joint Stock Bank	254,117,935,722	414,052,533,076	344,688,704,669	-	323,481,764,129
Vietnam Joint Stock Commercial Bank for Industry and Trade	14,743,954,796	83,732,078,986	27,947,254,595	8,879,991,521	61,648,787,666
Vietnam International Commercial Joint Stock Bank	78,625,470,456	94,018,480,765	102,315,062,235	-	70,328,888,986
Public Bank Vietnam Limited	168,223,869,327	278,710,664,385	277,976,838,117	-	168,957,695,595
Loans from related parties	**8,800,000,000**	**109,830,000,000**	**118,630,000,000**	**-**	**-**
CLI Invest Company Limited	-	100,330,000,000	100,330,000,000	-	-
Hop Thinh Green Clusters JSC	8,800,000,000	-	8,800,000,000	-	-
Bao Quan Ha Noi Investment and Trading Joint Stock Company	-	9,500,000,000	9,500,000,000	-	-
Loans from individuals	**100,000,000**	**123,877,000,000**	**3,427,000,000**	**1,100,000,000**	**119,450,000,000**
Current portion of long-term loans	**265,116,773,371**	**207,299,814,392**	**196,831,830,999**	**27,994,803,763**	**247,589,953,001**
	888,678,371,396	**1,549,966,806,799**	**1,276,123,286,676**	**44,392,795,284**	**1,118,129,096,235**

25. LOANS AND OBLIGATIONS UNDER FINANCE LEASES (Continued)

b) Long-term loans and obligations under finance leases

	Opening balance	Increases in the period	Decreases in the period	Decreases due to divestment of subsidiaries	Closing balance
	VND	VND	VND	VND	VND
Loans from banks	**2,594,827,596,450**	**343,503,996,681**	**166,220,538,868**	**56,600,000,000**	**2,715,511,054,263**
Vietnam Bank for Agriculture and Rural Development	203,812,000,000	-	11,277,000,000	16,600,000,000	175,935,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam	251,853,242,075	32,142,145,600	20,873,501,193	-	263,121,886,482
Joint Stock Commercial Bank for Foreign Trade of Viet Nam	599,889,295,944	-	26,975,389,270	-	572,913,906,674
Military Commercial Joint Stock Bank	461,354,762,809	104,433,843,739	39,533,141,584	-	526,255,464,964
Shinhan Bank Vietnam Limited	8,361,526,857	4,983,000,000	1,395,267,177	-	11,949,259,680
Vietnam Joint Stock Commercial Bank for Industry and Trade	881,056,768,765	201,945,007,342	52,116,239,644	40,000,000,000	990,885,536,463
Public Bank Vietnam Limited	188,500,000,000	-	14,050,000,000	-	174,450,000,000
Obligations under finance leases	**10,422,688,293**	**29,886,132,212**	**8,146,782,315**	**3,828,959,366**	**28,333,078,824**
Chailease International Leasing Company Limited	7,753,479,784	29,886,132,212	7,546,210,398	1,760,322,774	28,333,078,824
BIDV-Sumi Trust Leasing Company., Ltd.	2,669,208,509	-	600,571,917	2,068,636,592	-

25. LOANS AND OBLIGATIONS UNDER FINANCE LEASES (Continued)

b) Long-term loans and obligations under finance leases (continued)

	Opening balance	Increases in the period	Decreases in the period	Decreases due to divestment of subsidiaries	Closing balance
	VND	VND	VND	VND	VND
Loans from related parties	**102,600,000,000**	**-**	34,600,000,000	16,000,000,000	52,000,000,000
Viet Nam CNC and Technology Application Joint Stock Company	51,000,000,000	-	-	-	51,000,000,000
Four Tigers Technology Joint Stock Company	1,000,000,000	-	-	-	1,000,000,000
CNCTech Aerospace Joint Stock Company	10,600,000,000	-	10,600,000,000	-	-
CNC Da Nang Joint Stock Company	40,000,000,000	-	24,000,000,000	16,000,000,000	-
Loans from individuals	**58,400,000,017**	**61,090,000,000**	**88,160,000,017**	**-**	**31,330,000,000**
	2,766,250,284,760	**434,480,128,893**	**297,127,321,200**	**76,428,959,366**	**2,827,174,133,087**
In which:					
- Amount due for settlement within 12 months	*265,116,773,371*				*247,589,953,001*
- Amount due after 12 months	*2,501,133,511,389*				*2,579,584,180,086*

26. OWNERS' EQUITY

Movement in owners' equity

	Owners' contributed capital	Share premium	Other owner's capital	Other reserves	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
Prior year's opening balance	**916,000,000,000**	**127,600,000,000**	**108,000,000,000**	**(4,864,930,892)**	**338,651,022,651**	**570,609,742,903**	**2,055,995,834,662**
Profit for the year	-	-	-	-	154,247,403,981	46,242,935,526	200,490,339,507
Increase arising from business combination	-	-	-	-	-	1,242,246,211	1,242,246,211
Capital increase in subsidiaries	-	-	-	-	(1,501,048,254)	34,249,443,763	32,748,395,509
Changes in ownership interest in subsidiaries	-	-	-	-	(2,093,171)	2,093,171	-
Divestment of subsidiaries	-	-	-	-	(112,984,425)	(1,334,053,188)	(1,447,037,613)
Dividend declared	-	-	-	-	-	(8,315,705,817)	(8,315,705,817)
Remuneration paid to Board of Directors and Board of Supervisors	-	-	-	-	(600,000,000)	-	(600,000,000)
Prior year's closing balance	**916,000,000,000**	**127,600,000,000**	**108,000,000,000**	**(4,864,930,892)**	**490,682,300,782**	**642,696,702,569**	**2,280,114,072,459**
Current period's opening balance	**916,000,000,000**	**127,600,000,000**	**108,000,000,000**	**(4,864,930,892)**	**490,682,300,782**	**642,696,702,569**	**2,280,114,072,459**
Capital increase in subsidiaries	-	-	-	-	-	2,500,000,000	2,500,000,000
Profit for the period	-	-	-	-	178,280,233,914	27,811,479,813	206,091,713,727
Divestment of subsidiaries	-	-	(45,000,000,000)	(916,222,881)	45,000,000,000	(49,543,073,055)	(50,459,295,936)
Dividends paid by subsidiary during the period	-	-	-	-	-	(11,359,310,092)	(11,359,310,092)
Board and Supervisory Board remuneration	-	-	-	-	(1,050,000,000)	-	(1,050,000,000)
Decrease in capital of subsidiary	-	-	-	-	-	(323,200,000)	(323,200,000)
Other (decrease)/increase	-	-	-	-	(223,107,446)	(3,615,996)	(226,723,442)
Current period's closing balance	**916,000,000,000**	**127,600,000,000**	**63,000,000,000**	**(5,781,153,773)**	**712,689,427,250**	**611,778,983,239**	**2,425,287,256,716**

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 September 2026, the Company's charter capital has been fully contributed by the shareholders as follows:

	Contributed capital			
	Closing balance		Opening balance	
	VND	%	VND	%
Mr. Nguyen Van Hung	411,599,670,000	44.93	451,599,670,000	49.30
Tang Wing Fong Terry	94,806,140,000	10.35	94,806,140,000	10.35
MK Hitech Joint Stock Company	76,333,330,000	8.33	76,333,330,000	8.33
MB Capital Management Joint Stock Company	-	-	45,800,000,000	5.00
TAT Investment and Trading Company Limited	45,800,000,000	5.00	45,800,000,000	5.00
Others	287,460,860,000	31.39	201,660,860,000	22.02
	916,000,000,000	**100.00**	**916,000,000,000**	**100.00**

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

27. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenue from merchandise and finished goods sold	867,524,272,778	524,351,147,181
Revenue from lease and accompanied services	400,908,289,478	337,667,204,087
Revenue from construction	981,888,608,687	286,724,935,837
Other revenues	21,148,565,742	11,676,200,063
	2,271,469,736,685	**1,160,419,487,168**
Deductions		
Sales returns	(75,260,765)	(856,225,694)
Sales allowances	(63,000)	-
Trade discounts	(37,240,000)	-
Net revenue	**2,271,357,172,920**	**1,159,563,261,474**

28. COST OF GOODS SOLD AND SERVICES RENDERED

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Cost of merchandise and finished goods sold	768,102,655,070	468,836,855,266
Cost of lease and accompanied services	135,116,524,510	114,535,755,066
Cost of construction	819,605,858,507	255,014,647,978
Other costs	9,995,324,295	5,034,248,708
	1,732,820,362,382	**843,421,507,018**

29. FINANCIAL INCOME

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Deposit and loan interest	60,055,274,771	28,719,601,262
Gains on trading securities	10,028,362,014	-
Gains on transfer of shares	593,183,556	74,558,961,531
Dividends and profits received	951,789,316	-
Others	3,321,893,341	6,234,975,671
	74,950,502,998	**109,513,538,464**

30. FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expense on borrowings and finance leases	206,952,674,650	153,197,112,837
Finance lease interest expense	3,335,092,518	-
Foreign exchange loss	2,462,857,083	2,830,857,916
Reversal of/ provision for impairment of investments in other entities	1,244,490,897	-
Other financial expenses	40,150,000	1,211,095,328
	214,035,265,148	**157,239,066,081**

31. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Selling expenses		
Labour costs and staff costs	19,204,389,655	9,770,235,066
Raw materials and packaging	7,864,210,107	1,389,795,360
Tools and supplies	303,815,465	4,327,035,200
Depreciation and amortisation	183,790,482	113,212,703
Warranty provision expense	2,127,541,647	-
Out-sourced services	19,455,918,904	10,181,884,237
Others	2,530,291,439	3,367,624,295
	51,669,957,699	**29,149,786,861**
General and administration expenses		
Staff costs	46,250,986,258	48,322,945,364
Administrative material expenses	763,676,925	-
Stationery costs	2,832,696,802	3,259,720,120
Depreciation expenses of fixed assets	4,869,269,672	4,686,543,473
Taxes, fees and charges	2,833,913,712	776,946,499
Provision expenses	5,776,238,261	-
Outsourced service expenses	33,635,008,430	29,275,532,979
Others	25,000,309,782	17,160,728,033
	121,962,099,842	**103,482,416,468**

32. BASIC EARNINGS PER SHARE

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

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Profit for the period attributable to ordinary shareholders of the holding company (VND)	**178,280,233,914**	**110,434,432,945**
Less: Remuneration paid to the Board of Directors and Board of Supervisors (VND)	1,050,000,000	600,000,000
Profit attributable to ordinary shareholders of the holding company (VND)	**177,230,233,914**	**109,834,432,945**
Average ordinary shares in circulation for the period (share)	91,600,000	91,600,000
Basic earnings per share (VND/share)	**1,935**	**1,199**

33. RELATED PARTY TRANSACTIONS AND BALANCES

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

Related parties	Relationship
Vineco Telecommunication Systems Joint Stock Company	Associate
Vietnam American Oil Tools Joint Stock Company	Associate
Vietnam CNC and Technology Application Joint Stock Company	Associate
CNCTech Aerospace Joint Stock Company	Associate (Until 20 July 2026)
MKC Vinh Phuc Joint Stock Company	Associate (Until 28 August 2026)
Pavana Technologies Joint Stock Company	Company related to key management personnel
CNC Technology Solutions Joint Stock Company	Company related to key management personnel
Yen Lac Hitech Industrial Park Joint Stock Company	Company related to key management personnel
CLI Investment Company Limited	Company related to key management personnel
FSI Holdings Company Limited	Company related to key management personnel
Bluestar Alliance Holdings Ltd	Company related to key management personnel
CSI Semicon Company Limited	Company related to key management personnel
UTI Semitech Company Limited	Company related to key management personnel
Green Park Nam Binh Xuyen Development Company Limited	Company related to key management personnel
Sky Light Electronic Joint Stock Company	Company related to key management personnel (Until 03 April 2026)
Shine Capital Group Joint Stock Company	Company related to key management personnel (Until 03 April 2026)
The Vietnam Feed Joint stock Company	Company related to key management personnel (Until 03 April 2026)
Ba Thien Industrial Development Joint Stock Company	Company related to key management personnel (Until 31 December 2025)
CNCTech Binh Duong Joint Stock Company	Company related to key management personnel from 30 September 2026
Arts Group Joint Stock Company	Company related to key management personnel from 29 June 2026
Hop Thinh Green Clusters Joint Stock Company	No longer a related party
Mr. Dinh Hung Cuong	No longer a related party
Board of Directors, Executive Board, Board of Supervisors and Chief Accountant	Key management personnel

33. RELATED PARTY TRANSACTIONS AND BALANCES (Continued)

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

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from goods sold and rendered services	**916,533,150,984**	**241,107,757,438**
CNC Technology Solutions Joint Stock Company	539,098,405,691	143,460,755,709
Green Park Nam Binh Xuyen Development Company Limited	214,110,207,248	-
Vineco Telecommunication Systems Joint Stock Company	58,813,817,279	-
Vietnam CNC and Technology Application Joint Stock Company	56,701,896,913	5,050,395,525
Shine Capital Group Joint Stock Company	32,018,678,690	18,429,961,466
CSI Semicon Company Limited	15,790,145,163	-
UTI Semitech Company Limited	-	74,166,644,738
Purchase of shares from	**18,400,000,000**	-
CNC Technology Solutions Joint Stock Company	18,400,000,000	-
Capital contribution	**22,500,000,000**	-
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	-
Divestment	**133,800,000,000**	-
MKC Vinh Phuc Joint Stock Company	125,000,000,000	-
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-
Purchase of goods and services	**72,782,322,234**	**64,850,489,009**
Shine Capital Group Joint Stock Company	31,683,455,781	44,825,754,848
CNC Technology Solutions Joint Stock Company	27,571,223,549	10,961,294,709
Vineco Telecommunication Systems Joint Stock Company	13,260,542,904	6,443,875,702
Vietnam CNC and Technology Application Joint Stock Company	267,100,000	623,100,000
Ba Thien Industrial Development Joint Stock Company	(*)	1,996,463,750
Borrowings	**261,370,000,000**	**120,891,275,068**
Ms. Nguyen Thi Dung	107,700,000,000	41,690,000,000
CLI Investment Company Limited	100,330,000,000	36,176,275,068
Ms. Nguyen Hong Nhung	53,340,000,000	-
Green Park Nam Binh Xuyen Development Company Limited	-	41,525,000,000
Mr. Nguyen Van Hung	-	1,000,000,000
Mr. Dinh Hung Cuong	(*)	500,000,000

33. RELATED PARTY TRANSACTIONS AND BALANCES (Continued)

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

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Repayment of borrowings	**189,290,000,000**	**129,141,275,068**
CLI Investment Company Limited	100,330,000,000	32,826,275,068
Ms. Nguyen Hong Nhung	50,100,000,000	-
Ms. Nguyen Thi Dung	30,060,000,000	51,290,000,000
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-
Green Park Nam Binh Xuyen Development Company Limited	-	41,525,000,000
Pavana Technologies Joint Stock Company	-	3,000,000,000
Mr. Dinh Hung Cuong	(*)	500,000,000
Lending	**755,850,000,000**	**445,580,000,000**
CLI Investment Company Limited	750,400,000,000	205,100,000,000
Arts Group Joint Stock Company	5,100,000,000	(**)
MKC Vinh Phuc Joint Stock Company	350,000,000	280,000,000
CNC Technology Solutions Joint Stock Company	-	9,500,000,000
Green Park Nam Binh Xuyen Development Company Limited	-	230,700,000,000
Loan principal recovery	**456,001,392,877**	**423,427,247,829**
CLI Investment Company Limited	454,351,392,877	134,450,000,000
Arts Group Joint Stock Company	1,000,000,000	(**)
MKC Vinh Phuc Joint Stock Company	650,000,000	-
CNC Technology Solutions Joint Stock Company	-	9,500,000,000
Ba Thien Industrial Development Joint Stock Company	(*)	21,000,000,000
Shine Capital Group Joint Stock Company	-	19,000,000,000
Green Park Nam Binh Xuyen Development Company Limited	-	231,250,000,000
Mr. Nguyen Van Hung	-	8,227,247,829
Interest income	**14,594,797,811**	**8,131,085,168**
CLI Investment Company Limited	11,699,125,480	508,416,187
Vietnam American Oil Tools Joint Stock Company	1,769,852,056	1,114,082,188
The Vietnam Feed Joint stock Company	947,957,261	2,610,757,479
Arts Group Joint Stock Company	177,863,014	(**)
Green Park Nam Binh Xuyen Development Company Limited	-	2,770,010,137
Shine Capital Group Joint Stock Company	-	1,081,232,876
CNC Technology Solutions Joint Stock Company	-	46,586,301

33. RELATED PARTY TRANSACTIONS AND BALANCES (Continued)

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

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expense	**14,046,456,698**	**6,514,778,709**
Vietnam CNC and Technology Application Joint Stock Company	4,577,424,658	4,577,424,659
Ms. Nguyen Thi Dung	3,868,222,063	634,897,103
Ms. Nguyen Hong Nhung	3,533,481,758	87,209,805
CLI Investment Company Limited	1,480,698,083	280,945,771
CNCTech Aerospace Joint Stock Company	586,630,136	792,821,918
Hop Thinh Green Clusters Joint Stock Company	-	78,356,165
Pavana Technologies Joint Stock Company	-	63,123,288
Dividend declared	**2,919,572,025**	**2,389,395,426**
Vineco Telecommunication Systems Joint Stock Company	2,795,782,710	2,389,395,426
Hop Thinh Green Clusters Joint Stock Company	123,789,315	-
Disposal of debt receivables and trading securities	**231,490,017,522**	**-**
MKC Vinh Phuc Joint Stock Company	231,490,017,522	-
Disposal of asset	**16,003,203,000**	**-**
MKC Vinh Phuc Joint Stock Company	16,003,203,000	-

33. RELATED PARTY TRANSACTIONS AND BALANCES (Continued)

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

	Closing balance	Openning balance
	VND	VND
Held-to-maturity investment	**371,646,380,821**	**131,753,006,682**
CLI Investment Company Limited	344,917,164,384	44,371,764,384
Vietnam American Oil Tools Joint Stock Company	15,945,194,519	14,175,342,463
Arts Group Joint Stock Company	10,581,063,014	(**)
MKC Vinh Phuc Joint Stock Company	202,958,904	520,113,973
The Vietnam Feed Joint stock Company	(*)	38,829,073,534
Shine Capital Group Joint Stock Company	(*)	33,856,712,328
Short-term trade receivables	**86,075,941,593**	**108,312,297,742**
Vineco Telecommunication Systems Joint Stock Company	34,542,306,019	22,191,859,213
Vietnam CNC and Technology Application Joint Stock Company	23,919,809,700	-
CNC Technology Solutions Joint Stock Company	12,688,181,955	10,537,749,954
UTI Semitech Company Limited	7,840,749,059	64,514,718,123
Arts Group Joint Stock Company	7,050,000,000	(**)
CNCTech Binh Duong Joint Stock Company	34,894,860	(**)
Green Park Nam Binh Xuyen Development Company Limited	-	3,443,799,134
Shine Capital Group Joint Stock Company	(*)	7,624,171,318
Short-term advances to suppliers	**4,535,133,882**	**18,108,754,909**
CNC Technology Solutions Joint Stock Company	4,535,133,882	-
Ba Thien Industrial Development Joint Stock Company	(*)	18,108,754,909
Other short-term receivables	**192,422,852,418**	**1,433,425,498**
Green Park Nam Binh Xuyen Development Company Limited	87,000,000,000	-
CNC Technology Solutions Joint Stock Company	60,068,952,911	327,711,706
Bluestar Alliance Holdings Ltd	45,000,000,000	-
Mr. Nguyen Van Hung	220,000,000	220,000,000
Ms. Nguyen Thi Dung	133,899,507	137,500,000
Mr. Vu Anh Tuan	-	6,875,000
Sky Light Electronic Joint Stock Company	(*)	643,619,284
Mr. Nguyen Thai Son	(*)	97,719,508
Short-term trade payables	**19,276,551,844**	**39,341,334,958**
Vineco Telecommunication Systems Joint Stock Company	18,087,961,790	3,526,167,938
CNC Technology Solutions Joint Stock Company	670,332,855	5,307,118,831
Arts Group Joint Stock Company	352,919,169	(**)
CNCTech Binh Duong Joint Stock Company	165,338,030	(**)
The Vietnam Feed Joint stock Company	(*)	17,603,523,300
Shine Capital Group Joint Stock Company	(*)	12,904,524,889

33. RELATED PARTY TRANSACTIONS AND BALANCES (Continued)

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

	Closing balance	Openning balance
	VND	VND
Short-term advances from customers	**22,682,624,505**	**102,914,704,730**
Green Park Nam Binh Xuyen Development Company Limited	14,735,981,281	-
Mr. Ngo Hung Tin	5,000,000,000	(**)
CSI Semicon Company Limited	2,946,643,224	-
CNC Technology Solutions Joint Stock Company	-	97,949,704,730
Vietnam CNC and Technology Application Joint Stock Company	-	4,965,000,000
Dividends and profits payables	**-**	**6,832,000,000**
FSI Holdings Company Limited	-	5,932,000,000
Mr. Nguyen Van Hung	-	600,000,000
Ms. Dinh Thi Thu Ha	-	300,000,000
Short-term accrued expenses	**10,045,015,819**	**5,310,594,811**
Ms. Nguyen Hong Nhung	3,698,799,710	165,317,952
Ms. Nguyen Thi Dung	3,277,832,545	724,222,062
Vietnam CNC and Technology Application Joint Stock Company	3,068,383,564	3,120,000,002
CNCTech Aerospace Joint Stock Company	(*)	1,301,054,795
Short-term unearned revenue	**1,623,447,335**	**1,745,294,819**
CNC Technology Solutions Joint Stock Company	1,623,447,335	1,745,294,819
Other short-term payables	**22,317,492,554**	**250,188,252,692**
Ms. Nguyen Thi Dung	20,000,000,000	-
CNC Technology Solutions Joint Stock Company	1,175,492,554	388,252,692
Ms. Nguyen Hong Nhung	1,142,000,000	-
MKC Vinh Phuc Joint Stock Company	-	249,800,000,000
CNC Technology Solutions Joint Stock Company	-	
Short-term loans	**99,950,000,000**	**8,800,000,000**
Ms. Nguyen Thi Dung	99,950,000,000	-
Hop Thinh Green Clusters Joint Stock Company	-	8,800,000,000
Other long-term payables	**1,726,225,560**	**10,061,951,360**
CNC Technology Solutions Joint Stock Company	1,726,225,560	1,726,225,560
Sky Light Electronic Joint Stock Company	(*)	8,335,725,800

33. RELATED PARTY TRANSACTIONS AND BALANCES (Continued)

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

	Closing balance	Openning balance
	VND	VND
Long-term loans	**82,330,000,000**	**112,000,000,000**
Vietnam CNC and Technology Application Joint Stock Company	51,000,000,000	51,000,000,000
Ms. Nguyen Hong Nhung	30,140,000,000	26,900,000,000
Ms. Nguyen Thi Dung	1,190,000,000	23,500,000,000
CNCTech Aerospace Joint Stock Company	(*)	10,600,000,000

(**) In the prior year, these were not related parties of the Company.
(*) In the current period/ at the end of the period, these are no longer related parties of the Company.

Nguyen Minh Trang	**Le Thu Thuy**	**Nguyen Van Hung**
Preparer	**Chief Accountant**	**Group Executive Chairman**
		Hanoi, 28 October 2026

CNCTECH GROUP JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM
-------	**Independence - Freedom - Happiness**

No: 3010/2026/CV-CNC

Ha Noi, October 30th, 2026

Re: The Explanation of the difference in profit after tax compared to the same period.

To: - ***The State Securities Commission***
- ***Vietnam Stock Exchange***
- ***Hanoi Stock Exchange***

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, CNCTech Group Joint Stock Company (Stock Code: CLI) hereby provides the following explanation:

1. **Profit after corporate income tax in the Separate Statement of Profit or Loss for the third quarter of 2026 changed by more than 10% compared to the same period of 2025 (Unit: VND million)**

Items	Q3 2026	Q3 2025	Change (+/-)	Change (%)	9M 2026	9M 2026	Change (+/-)	Change (%)
Profit after tax	4,043	22,335	-18,292	-81.9%	108,146	25,549	82,597	323.3%

Profit after corporate income tax for Q3 2026 amounted to VND 4,043 million, representing a decrease of VND 18,292 million (equivalent to 81.9%) compared to the same period in 2025. For the first nine months of 2026, the Company's profit after corporate income tax reached VND 108,146 million, an increase of VND 82,597 million (equivalent to 323.3%) compared to the same period in 2025.

The increase was primarily attributable to financial income, which reached VND 171,573 million in the first nine months of 2026, up 180.8% year-on-year, mainly from dividends and profit distributions received from subsidiaries and associates. Such dividends and profit distributions were recognized at different points in time between the two reporting periods, resulting in significant differences in financial income and business results compared to the same period of the previous year.

2. **Profit after corporate income tax in the Consolidated Statement of Profit or Loss for the third quarter of 2026 changed by more than 10% compared to the same period of 2025 (Unit: VND million)**

Items	Q3 2026	Q3 2025	Change (+/-)	Change (%)	9M 2026	9M 2026	Change (+/-)	Change (%)
Profit after tax	89,635	125,065	(35,430)	(28.3%)	206,092	149,679	56,413	37.7%

In Q3 2026, the Company's core business operations continued to record positive growth. Net revenue reached VND 832.61 billion, representing an increase of 71.7%, while gross profit reached VND 195.63 billion, up 58.1% compared to the same period of the previous year. For the first nine months of 2026, net revenue reached VND 2,271.36 billion, an increase of 95.9%; gross profit reached VND 538.54 billion, up 70.4%; and profit after tax reached VND 206.09 billion, up 37.7% year-on-year.

In addition, the share of profit from joint ventures and associates in Q3 2026 amounted to VND 26.20 billion, compared to VND 0.18 billion in the same period of the previous year. For the first nine months of 2026, this figure reached VND 32.58 billion, compared to VND 0.78 billion in the corresponding period of the previous year. These results reflect the increasingly significant contribution of investment activities to the Group's ecosystem development strategy. With a vision of striving for a leading position, the Group focuses on connecting resources, leveraging synergies and supporting businesses within its ecosystem, thereby creating momentum for mutual growth, enhancing competitiveness and generating sustainable value.

Although profit after tax in Q3 2026 reached VND 89.64 billion, representing a decrease of 28.3% compared to the same period of the previous year, profit from operating activities amounted to VND 107.54 billion, decreasing by only 3.9%. This movement was mainly attributable to fluctuations in financial income and financial expenses during the period. For the first nine months of 2026, profit after tax reached VND 206.09 billion, an increase of 37.7% year-on-year, demonstrating that the Company's overall business performance continued to maintain positive growth.

Overall, the results for the first nine months of 2026 reflect strong growth in core business operations, combined with contributions from the investment portfolio and the Group's ecosystem development strategy. These achievements provide a foundation for the Company to further strengthen its competitiveness, improve earnings quality and pursue stable and sustainable growth in the long term.

CNCTECH GROUP JOINT STOCK COMPANY

Legal representative

NGUYEN VAN HUNG