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
     Telephone *(+84) 86 820 8111*
   - E-mail: hello@cnctech.vn

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

Báo cáo tài chính riêng 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)

SEPARATE FINANCIAL STATEMENTS

Quarter 3 2026

TABLE OF CONTENTS

CONTENTS	PAGES
SEPARATE STATEMENT OF FINANCIAL POSITION	2 - 4
SEPARATE INCOME STATEMENT	5
SEPARATE CASH FLOW STATEMENT	6 – 7
NOTES TO THE SEPARATE FINANCIAL STATEMENTS	8 - 43

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Restated)
A.	**CURRENT ASSETS**	**100**		**156,410,933,954**	**373,082,475,179**
I.	**Cash and cash equivalents**	**110**	**4**	**6,907,619,188**	**9,821,472,684**
1.	Cash	111		3,937,829,446	8,387,280,609
2.	Cash equivalents	112		2,969,789,742	1,434,192,075
II.	**Short-term financial investments**	**120**	**5**	**34,039,115,053**	**233,671,576,533**
1.	Trading securities	121		-	172,047,800,000
2.	Short-term held-to-maturity investments	123		39,539,115,053	63,723,776,533
3.	Provision for short-term held-to-maturity investments	124		(5,500,000,000)	(2,100,000,000)
III.	**Short-term receivables**	**130**		**91,440,075,477**	**73,432,113,989**
1.	Short-term trade receivables	131	**6**	69,668,428,228	25,035,184,412
2.	Short-term advances to suppliers	132	**7**	6,600,527,153	9,016,993,203
3.	Other short-term receivables	135	**8**	15,244,623,372	39,379,936,374
4.	Allowance for doubtful short - term receivables	**136**	**7**	(73,503,276)	-
IV.	**Inventories**	**140**	**9**	**416,995,151**	-
1.	Inventories	141		416,995,151	-
V.	**Other short-term assets**	**160**		**23,607,129,085**	**56,157,311,973**
1.	Short-term deferred expenses	161	**10**	3,075,627,638	41,830,152,419
2.	Value added tax deductibles	162		20,531,501,447	14,327,159,554

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Restated)
B.	**NON-CURRENT ASSETS**	**200**		**1,479,622,073,314**	**1,612,423,191,371**
I.	**Long-term receivables**	**210**		**29,959,372,894**	**30,027,153,120**
1.	Other long-term receivables	215	**8**	29,959,372,894	30,027,153,120
II.	**Fixed assets**	**220**		**10,362,645,758**	**11,013,876,822**
1.	Tangible fixed assets	221	**11**	10,362,645,758	9,363,876,794
	- Cost	*222*		*17,062,044,045*	*18,697,951,166*
	- Accumulated depreciation	*223*		*(6,699,398,287)*	*(9,334,074,372)*
2.	Intangible assets	227	**12**	-	1,650,000,028
	- Cost	*228*		-	*7,553,400,000*
	- Accumulated amortisation	*229*		-	*(5,903,399,972)*
III.	**Investment property**	**240**	**13**	**9,474,610,084**	**9,647,895,562**
	- Cost	*241*		*11,090,270,588*	*11,090,270,588*
	- Accumulated depreciation	*242*		*(1,615,660,504)*	*(1,442,375,026)*
IV.	**Long-term assets in progress**	**250**		**44,805,200,000**	**16,003,203,000**
1.	Construction in progress	252	14	44,805,200,000	16,003,203,000
V.	**Long-term financial investments**	**260**	**5**	**1,355,893,284,937**	**1,510,135,016,359**
1.	Investments in subsidiaries	261		1,163,014,595,993	1,266,987,095,993
2.	Investments in joint-ventures, associates	262		167,106,545,585	243,084,045,585
3.	Equity investments in other entities	263		61,900,000,000	29,800,000,000
4.	Provision for impairment of long-term investments in other entities	264		(36,127,856,641)	(29,736,125,219)
VI.	**Other long-term assets**	**270**		**29,126,959,641**	**35,596,046,508**
1.	Long-term deferred expenses	271	**10**	29,126,959,641	35,596,046,508
	TOTAL ASSETS (280=100+200)	**280**		**1,636,033,007,268**	**1,985,505,666,550**

SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**432,840,229,360**	**889,408,751,640**
I.	**Current liabilities**	**310**		**293,385,976,034**	**779,094,290,715**
1.	Short-term trade payables	311	15	29,609,178,447	53,716,404,306
2.	Short-term advances from customers	312	16	62,641,031,335	39,243,350,000
3.	Payables to employees	314	17	396,673,464	2,721,345,964
4.	Short-term accrued expenses	315		1,834,931,484	2,572,071,229
5.	Short-term inter-company payables	316	18	7,863,958,361	63,310,465,281
6.	Other current payables	319	19	13,331,525,323	61,221,609,252
7.	Short-term loans and obligations under finance leases	320	20	13,052,699,246	259,612,188,045
8.	Short-term provisions	321	21	164,655,978,374	296,696,856,638
II.	**Long-term liabilities**	**330**		**139,454,253,326**	**110,314,460,925**
1.	Other long-term payables	337	19	13,262,721,654	18,177,207,654
2.	Long-term loans and obligations under finance leases	338	20	35,705,243,664	35,599,947,408
3.	Convertible bonds	339	**22**	90,486,288,008	56,537,305,863

SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance
D.	**EQUITY**	**400**		**1,203,192,777,908**	**1,096,096,914,910**
I.	**Owner's equity**	**410**	**23**	**1,203,192,777,908**	**1,096,096,914,910**
1.	Owner's contributed capital	411		916,000,000,000	916,000,000,000
	- Ordinary shares carrying voting rights	*411a*		*916,000,000,000*	*916,000,000,000*
2.	Share premium	412		127,600,000,000	127,600,000,000
3.	Retained earnings	420		159,592,777,908	52,496,914,910
	- Retained earnings accumulated to the prior period end/ year end	*420a*		*51,446,914,910*	*7,083,095,928*
	- Retained earnings of the current period	*420b*		*108,145,862,998*	*45,413,818,982*
	TOTAL RESOURCES (440=300+400)	**440**		**1,636,033,007,268**	**1,985,505,666,550**

Truong Thanh Nga	Le Thu Thuy	Nguyen Van Hung
Prepare	**Chief Accountant**	**Legal representative**
		Hanoi, 28 October 2026

SEPARATE INCOME STATEMENT

For the 9-month period ended 30 September 2026

Unit: VND

	ITEMS	Codes	Notes	Quarter 3		Year To Date	
				2026	2025	2026	2025
1.	**Gross revenue from goods sold and services rendered**	**1**	**24**	**42,772,407,948**	**42,562,212,900**	**98,568,774,125**	**104,510,995,154**
2.	**Net revenue from goods sold and services rendered (10=01)**	**10**		**42,772,407,948**	**42,562,212,900**	**98,568,774,125**	**104,510,995,154**
3.	Cost of sales	11	25	33,957,672,930	22,870,557,471	79,781,682,490	72,056,171,371
4.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**8,814,735,018**	**19,691,655,429**	**18,787,091,635**	**32,454,823,783**
5.	Financial income	22	26	21,588,122,750	22,058,045,426	171,573,739,369	61,122,207,752
6.	Financial expenses	23	27	9,161,175,122	11,826,184,924	33,459,791,987	44,003,121,370
	- In which: Interest expense	24		*7,149,123,347*	*11,826,184,924*	*26,962,764,309*	*41,233,359,317*
7.	Selling expenses	25	28	9,017,406,211	270,708,030	10,009,604,456	440,093,662
8.	General and administration expenses	26	28	7,285,717,891	7,348,354,534	34,912,174,077	24,197,031,113
9.	**Operating profit (30=20+22-(23+25+26))**	**30**		**4,938,558,544**	**22,304,453,367**	**111,979,260,484**	**24,936,785,390**
10.	Other income	31		45,454,635	30,138,086	372,727,363	619,812,681
11.	Other expenses	32		940,627,613	-	4,206,124,849	7,362,508
12.	**(Loss)/profit from other activities (40=31-32)**	**40**		**(895,172,978)**	**30,138,086**	**(3,833,397,486)**	**612,450,173**
13.	**Accounting profit before tax (50=30+40)**	**50**		**4,043,385,566**	**22,334,591,453**	**108,145,862,998**	**25,549,235,563**
14.	Current corporate income tax expense	51	29	-	-	-	-
15.	**Net profit after corporate income tax (60=50-51)**	**60**		**4,043,385,566**	**22,334,591,453**	**108,145,862,998**	**25,549,235,563**
	Basic earnings per share	70		44	244	1,181	279

Truong Thanh Nga	Le Thu Thuy	Nguyen Van Hung
Prepare	**Chief Accountant**	**Legal representative**
		Hanoi, 28 October 2026

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

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***	***108,145,862,998***	***25,549,235,563***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets	02	1,998,468,425	2,426,061,249
	Provisions	03	9,865,234,698	2,133,570,053
	Foreign exchange gain arising from translating foreign currency items	04	-	(487,236,719)
	(Gain) from investing activities	05	(170,244,572,672)	(60,634,971,033)
	Interest expense	06	26,962,764,309	41,233,359,317
3.	***Operating (loss)/profit before movements in working capital***	***08***	***(23,272,242,242)***	***10,220,018,430***
	Changes in receivables	09	(47,522,653,691)	70,724,631,146
	Changes in inventories	10	(416,995,151)	-
	Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	(236,935,061,036)	(43,381,190,115)
	Changes in prepaid expenses	12	45,223,611,648	68,209,709,794
	Decreases in trading securities	13	172,047,800,000	-
	Interest paid	14	(26,962,764,309)	(41,233,359,317)
	Corporate income tax paid	15	(1,133,518,403)	-
	Other cash inflows	16	134,076,092,507	-
	Other cash outflows	17	-	(49,766,595,993)
	Net cash generated by operating activities	***20***	***15,104,269,323***	***14,773,213,945***

CASH FLOW STATEMENT

For the 9-month period ended 30 September 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(48,293,736,365)	-
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22	985,417,785	-
3.	Cash outflow for lending, buying debt instruments of other entities	23	(26,400,000,000)	(15,530,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24	9,600,000,000	83,596,980,821
5.	Equity investments in other entities	25	(22,500,000,000)	(7,678,248,000)
6.	Cash recovered from investments in other entities	26	57,750,000,000	7,678,248,000
7.	Interest earned, dividends and profits received	27	137,725,230,442	33,536,686,580
	Net cash generated by investing activities	***30***	***108,866,911,862***	***101,603,667,401***
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from borrowings	33	390,951,041,535	188,918,057,493
2.	Repayment of borrowings	34	(517,836,076,216)	(308,054,604,149)
	Net cash used in financing activities	***40***	***(126,885,034,681)***	***(119,136,546,656)***
	Net decreases in cash (50=20+30+40)	**50**	**(2,913,853,496)**	**(2,759,665,310)**
	Cash at the beginning of the 0	**60**	**9,821,472,684**	**4,520,671,074**
	Cash and cash equivalent at the end of the 0 (70=50+60)	**70**	**6,907,619,188**	**1,761,005,764**

Truong Thanh Nga	**Le Thu Thuy**	**Nguyen Van Hung**
Prepare	**Chief Accountant**	**Legal representative**
		Hanoi, 28 October 2026

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

1. GENERAL INFORMATION

Structure of ownership

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

The Company became a public company on 26 December 2025 pursuant to Official Letter No. 9337/UBCK-GSĐC dated 26 December 2025 of the State Securities Commission.

The Company's shares have been traded on the Unlisted Public Company Market (UPCoM) since 6 May 2026 under the stock code CLI.

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

The number of employees of the Company as at 30 June 2026 was 62 (31 December 2025: 61).

Operating industry and principal activities

The Company's operating industry include:

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

The Company's principal activities are financial investment, trading and real estate leasing.

Normal production and business cycle

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

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

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

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

Following this transaction, the Company's direct ownership interest and direct voting rights in Arts Group were both reduced to 48.23%. Accordingly, Arts Group became a direct associate of the Company from 04 June 2026.

2) Divestment 100% of the Investment in CNCTECH Bình Dương Joint Stock Company ("CNCTECH BD") to Mr. Do Hoai Thanh

The Company entered into Share Transfer Agreement No. 3009/2026/HDCNCP/CNC- ĐHT dated 30 September 2026 with Mr. Do Hoai Thanh to transfer 3,730,320 shares held by the Company in CNCTECH BD, with a transfer value of VND 37,303,200,000, as approved under Resolution No. 3009/2026/NQ-HDQT dated 30 September 2026 of the Company's Board of Directors.

Following this transaction, CNCTech Binh Duong Joint Stock Company officially ceased to be a subsidiary of CNCTech Group Joint Stock Company.

3) Divestment 100% of the Investment in MKC Vĩnh Phuc Joint Stock Company ("MKCVP") to EcoPrime One member Limited liability Company

The Company entered into Share Transfer Agreement No. 2808/2026/HĐCNCP/CNC_EcoPrime dated 28 August 2026 with EcoPrime One member limited liability company to transfer 100% shares held by the Company in MKCVP, with a transfer value of VND 125,000,000,000, as approved under Resolution No. 2808/2026/NQ-HDQT dated 28 August 2026 of the Company's Board of Directors.

Following this transaction, MKC Vĩnh Phúc Joint Stock Company shall cease to be an associate company of CNCTech Group Joint Stock Company

Company's Structure

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

No	Name	Place of incorporation and operation	Proportion of ownership interest	Proportion of voting power held	Principal activities
	a) Direct subsidiaries				
1.	CNCTech Ha Nam Joint Stock Company	Ninh Binh	98.00%	98.00%	Factory and warehouse for lease
2.	Thang Long CNCTech Joint Stock Company	Phu Tho	94.28%	94.28%	Industrial production and factory lease
3.	CNCTech 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	Phu Tho	48.00%	51.00%	Financial investment
	b) Indirect subsidiaries				
1.	Bac Giang International Logistics Company Limited	Bac Ninh	57.17%	94.02%	Warehousing and goods storage services
2.	CNC High Technologies Joint Stock Company	Ho Chi Minh	92.69%	98.32%	Industrial manufacturing
3.	SMCTech Technology Joint Stock Company	Phu Tho	58.28%	61.82%	Industrial manufacturing
4.	ASV Industry Joint Stock Company	Phu Tho	48.08%	51.00%	Trading
5.	BGL Services Limited Company	Bac Ninh	57.17%	100%	Warehousing and goods storage services
6.	CNCNexora Joint Stock Company	Phu Tho	48.08%	51%	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.	Arts Group Joint Stock Company	Phu Tho	48.23%	48.23%	Manufacturing and processing of medical equipment and instruments
3.	Vietnam CNC and Technology Application Joint Stock Company	Hanoi	35.14%	35.14%	Research, design and manufacture of specialized machines
4.	Vietnam American Oil Tools Joint Stock Company	Ho Chi Minh	24.02%	24.02%	Production and processing of petroleum components

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

Comparative figures of the separate income statements and related notes are the figures of separate income statement for the QIII ended 30 Sept 2026 and for the 9 months period ended 30 Sept 2025. The separate cash flow statement and corresponding notes are the figures of the unreviewed separate financial statements for the 9-month period ended 30 Sept 2025.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

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

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

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

Accounting period

The Company's financial year begins on 01 January and ends on 31 December. The separate financial statements are prepared for the 9-month period ended 30 September 2026.

ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance. The Executive Board has applied Circular 99 in the preparation and presentation of the interim separate financial statements for the 6-month period ended 30 June 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

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

Cash and cash equivalents

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

Financial investments

Held-to-maturity investments

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

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

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

Investments in subsidiaries, associates

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in associates

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

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

Equity investments in other entities

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

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

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

Receivables

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

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

Tangible fixed assets and depreciation

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

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

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

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

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

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

Leasing

A lease is considered a financial lease when the majority of the rights and risks of property ownership are transferred to the lessee. All other leases are considered operating leases.

The Company as lessor

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

The Company as lessee

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

Intangible assets and amortisation

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

Intangible assets are stated at cost less accumulated amortisation.

Intangible assets are measured initially at purchase cost and amortised using the straight-line method over their estimated useful lives, as follows:

	Years

Computer software	4 - 10

Investment property

Investment properties are composed of buildings and structures held by the Company to earn rentals. Investment properties are stated at cost less accumulated depreciation. The costs of purchased investment properties comprise their purchase prices and any directly attributable expenditures, such as professional fees for legal services, property transfer taxes and other related transaction costs.

The costs of self-constructed investment properties are the finally accounted construction or directly attributable costs of the properties.

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

	Years
Buildings and structures	48

Construction in progress

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

Deferred expenses

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

Deferred factory rentals and land rentals are charged to the interim separate income statement using the straight-line method over the lease term.

Other types of deferred expenses comprise costs of tools and supplies issued for consumption and other expenses which are expected to provide future economic benefits to the Company. These expenditures have been capitalised as long-term prepayments, and are allocated to the interim separate income statement using the straight-line method in accordance with the current prevailing accounting regulations.

Trade payables

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

Accrued expenses

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

Deferred revenue

Deferred revenue is the amounts received in advance relating to results of operations of multiple accounting periods for services or products that have been yet provided or delivered. The Company recognises deferred revenue in proportion to its obligations that the Company will have to fulfill in the future. When the revenue

recognition conditions are satisfied, deferred revenue will be recognised in the interim separate income statement for the period corresponding to the portion that meets the revenue recognition conditions.

Borrowings

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

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings. Borrowing costs are recognised in profit or loss in the period in which they are incurred.

Equity

Ordinary shares

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

Share premium

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

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Revenue recognition

Sales revenue

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

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

Service revenue

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

(a) The amount of revenue can be measured reliably;
(b) It is probable that the economic benefits associated with the transaction will flow to the Company;

(c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and

(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate. Income from investments is recognized when the Company has the right to receive income.

Other income

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

Cost of sales and services rendered

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

Selling expenses

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

General and administrative expenses

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

Taxation

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

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

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

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

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

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

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

Related parties

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

4. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Bank demand deposits (i)	3,937,829,446	8,387,280,609
Cash equivalents (ii)	2,969,789,742	1,434,192,075
	6,907,619,188	**9,821,472,684**

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

	Closing balance	Opening balance
	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	1,697,378	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	3,811,107,522	7,784,282,501
Military Commercial Joint Stock Bank	113,983,494	491,442,264
TienPhong Commercial Joint Stock Bank	1,152,682	1,151,816
Shinhan Bank Vietnam Limited	9,888,370	110,404,028
	3,937,829,446	**8,387,280,609**

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

	Closing balance	Opening balance
	VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	2,969,789,742	1,434,192,075
	2,969,789,742	**1,434,192,075**

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

5. FINANCIAL INVESTMENTS

Short-term financial investments

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

	Closing balance			Opening balance		
			VND			VND
	Cost	Fair value	Provision	Cost	Fair value	Provision
Loan receivables	**39,539,115,053**	**34,039,115,053**	**(5,500,000,000)**	**63,723,776,533**	**61,623,776,533**	**(2,100,000,000)**
Vietnam American Oil Tools Joint Stock Company	*15,945,194,519*	*10,445,194,519*	*(5,500,000,000)*	*14,175,342,463*	*12,075,342,463*	*(2,100,000,000)*
Arts Group Joint Stock Company	*10,581,063,014*	*10,581,063,014*	-	*6,400,000,000*	*6,400,000,000*	-
Anotech Binh Duong Joint Stock Company	*609,898,616*	*609,898,616*	-	*1,469,164,370*	*1,469,164,370*	-
The Vietnam Feed Joint Stock Company	-	-	-	*38,829,073,534*	*38,829,073,534*	-
Ms. Vu Thi Minh Ngoc	-	-	-	*2,330,082,193*	*2,330,082,193*	-
MKC Vinh Phuc Joint Stock Company	*202,958,904*	*202,958,904*	-	*520,113,973*	*520,113,973*	-
Intech Robotics Joint Stock Company	*12,200,000,000*	*12,200,000,000*	-	-	-	-
	39,539,115,053	**34,039,115,053**	**(5,500,000,000)**	**63,723,776,533**	**61,623,776,533**	**(2,100,000,000)**

Long-term financial investments

	Closing balance			Opening balance		
			VND			VND
	Cost	Fair value	Provision	Cost	Fair value	Provision
a. Investments in subsidiaries						
Thang Long CNCTech Joint Stock Company	349,770,000,000	(i)	-	349,770,000,000	(i)	-
FSI Group Joint Stock Company	239,084,826,951	(i)	-	239,084,826,951	(i)	-
Bac Giang International Logistics Company Limited	161,859,769,042	(i)	(14,417,668,605)	161,859,769,042	(i)	(14,417,668,605)
Vinh Phuc VinaStartup Joint Stock Company	139,500,000,000	(i)	-	139,500,000,000	(i)	-
CNCTech Ha Nam Joint Stock Company	137,200,000,000	(i)	-	137,200,000,000	(i)	-
CNCTech Global Joint Stock Company	135,600,000,000	(i)	-	135,600,000,000	(i)	-
CNCTech Binh Duong Joint Stock Company	-	(i)	-	48,950,000,000	(i)	-
Arts Group Joint Stock Company	-		-	55,022,500,000	(i)	-
	1,163,014,595,993	**-**	**(14,417,668,605)**	**1,266,987,095,993**	**-**	**(14,417,668,605)**
b. Investment in associates						
MKC Vinh Phuc Joint Stock Company	-	(i)	-	125,000,000,000	(i)	(62,374,058)
VINECO Telecommunication Systems Joint Stock Company	56,586,065,585	(i)	-	56,586,065,585	(i)	-
Arts Group Joint Stock Company	49,022,500,000	(i)	-	-	-	-
Vietnam American Oil Tools Joint Stock Company	43,233,800,000	(i)	(20,465,697,139)	43,233,800,000	(i)	(15,256,082,556)
Vietnam CNC And Technology Application Joint Stock Company	18,264,180,000	(i)	-	18,264,180,000	(i)	-
	167,106,545,585		**(20,465,697,139)**	**243,084,045,585**	**-**	**(15,318,456,614)**
c. Equity invesments in other entity						
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	(i)	-	-	(i)	-
CNC IPARK Joint Stock Company (Before : CNC Harmony Urban Development Company Limited)	18,400,000,000	(i)	-	-	(i)	-
Vija Engineering Joint Stock Company	13,500,000,000	(i)	(1,244,490,897)	13,500,000,000	(i)	-
MK Vision Joint Stock Company	7,500,000,000	(i)	-	7,500,000,000	(i)	-

Long-term financial investments

	Closing balance			Opening balance		
			VND			VND
	Cost	Fair value	Provision	Cost	Fair value	Provision
Hop Thinh Green Clusters Joint Stock Company	-	(i)	-	8,800,000,000	(i)	-
	61,900,000,000		**(1,244,490,897)**	**29,800,000,000**	-	-

(i) The Company has not assessed fair value of its financial investments as at the balance sheet date since there is no comprehensive guidance of relevant prevailing regulations on determination of fair value of these financial investments in unlisted companies.

The operation status of subsidiaries, and associates is as follows:

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

The significant transactions between the Company and its subsidiaries, and associates are presented in Note 30.

6. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
Viettel Manufacturing Corporation One Member Limited Liability Company	21,978,284,404	-	10,614,252,380	-
Arts Group Joint Stock Company	7,050,000,000	-	7,050,000,000	-
CNC Technology Solutions Joint Stock Company	1,802,313,143	-	6,612,013,696	-
Mr Do Hoai Thanh	37,303,200,000	-	-	-
Others	1,534,630,681	-	758,918,336	-
	69,668,428,228	**-**	**25,035,184,412**	**-**

In which: Short-term receivables from related parties
(Details stated in Note 30)

7. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
Intech Infrastructure and Construction Joint Stock Company	2,059,584,000	-	7,482,000,000	-
Hanoi General Investment Joint Stock Company	627,800,000	-	627,800,000	-
SSI Securities Joint Stock Company	400,000,000	-	400,000,000	-
HAHUCO VIET NAM Joint Stock Company	1,472,385,600	-	-	-
ALPHAS VIET NAM Elevator and Equipment Joint Stock Company	1,276,560,000	-	-	-
CONINCO Construction Technology, Equipment, and Inspection Consultancy Joint Stock Company	259,200,000	-	-	-
DRAWME Investment and Development Company Limited	328,212,000	-	328,212,000	-
Others	176,785,553	(73,503,276)	178,981,203	-
	6,600,527,153	**(73,503,276)**	**9,016,993,203**	**-**

8. OTHER RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Current				
Prepaid site clearance costs	13,534,432,003	-	13,534,432,003	-
Advance	863,040,119	-	-	-
Dividends receivable	828,000,000	-	-	-
Deposit for acquisition of shares	-	-	24,132,627,260	-
Others	19,151,250	-	1,712,877,111	-
	15,244,623,372	**-**	**39,379,936,374**	**-**
In which: Other current receivables from related parties (Details stated in Note 30)				
b. Non-current				
Deposit for factory leases	29,943,186,994	-	28,613,289,312	-
CNCTech Ha Nam Joint Stock Company	*19,005,766,354*	-	*17,675,868,672*	-
CNCTech Thang Long Joint Stock Company	*7,032,342,240*	-	*7,032,342,240*	-
Vietland Investment and Construction Joint Stock Company	*3,905,078,400*	-	*3,905,078,400*	-
Others	16,185,900	-	1,413,863,808	-
	29,959,372,894	**-**	**30,027,153,120**	**-**
In which: Other non-current receivables from related parties (Details stated in Note 30)				

9. INVENTORY

	Closing balance		Opening balance	
		VND		VND
	Cost	Provision	Cost	Provision
Merchandise	416,995,151	-	-	-
	416,995,151	**-**	**-**	**-**

10. DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Current		
Deferred factory rental costs (i)	2,603,385,600	41,770,057,969
Others	472,242,038	60,094,450
	3,075,627,638	**41,830,152,419**

b. Non-current		
Deferred factory rental costs (i)	17,575,909,078	23,903,236,354
Deferred land rental costs (ii)	10,761,691,925	11,005,046,768
Others	789,358,638	687,763,386
	29,126,959,641	**35,596,046,508**

(i) As at 30 Sept 2026, prepaid factory rentals represent:

Short-term prepaid factory rentals:

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

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

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

Long-term prepaid factory rental cost:

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

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

11. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Motor vehicles and transmission equipment	Management equipment and supplies	Total
	VND	VND	VND
COST			
Opening balance	**17,731,314,622**	**966,636,544**	**18,697,951,166**
Additions	3,488,536,365	-	3,488,536,365
Disposals	(5,124,443,486)	-	(5,124,443,486)
Closing balance	**16,095,407,501**	**966,636,544**	**17,062,044,045**
ACCUMULATED DEPRECIATION			
Opening balance	**8,720,292,463**	**613,781,909**	**9,334,074,372**
Charge for the year	1,395,570,162	108,779,454	1,504,349,616
Disposals	(4,139,025,701)	-	(4,139,025,701)
Closing balance	**5,976,836,924**	**722,561,363**	**6,699,398,287**
NET BOOK VALUE			
Opening balance	**9,011,022,159**	**352,854,635**	**9,363,876,794**
Closing balance	**10,118,570,577**	**244,075,181**	**10,362,645,758**

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

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

Cost of the tangible fixed assets as at 30 Sept 2026 includes VND 889,348,636 (as at 31 December 2025: VND 4,574,230,455) of assets which have been fully depreciated but are still in use.

The Company has pledged its tangible fixed assets, with the carrying amount of VND 6,837,994,596 as at 30 June 2026 (31 December 2026: VND 7,838,890,313), to secure banking facilities granted to the Company.

12. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Computer software
	VND
COST	
Opening balance	**7,553,400,000**
Other decrease	(7,553,400,000)
Closing balance	-
ACCUMULATED AMORTIZATION	
Opening balance	**5,903,399,972**
Charge for the year	320,833,331
Other decrease	(6,224,233,303)
Closing balance	-
NET BOOK VALUE	
Opening balance	**1,650,000,028**
Closing balance	-

13. INCREASES, DECREASES IN INVESTMENT PROPERTY

Investment property for lease

	Buildings and Structures
	VND
COST	
Opening balance	**11,090,270,588**
Closing balance	**11,090,270,588**
ACCUMULATED DEPRECIATION	
Opening balance	**1,442,375,026**
Charge for the year	173,285,478
Closing balance	**1,615,660,504**
NET BOOK VALUE	
Opening balance	**9,647,895,562**
Closing balance	**9,474,610,084**

Details of investment properties held during the period with a value of 10% or more of the total value of investment properties:

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

Fair value of investment property

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

14. CONSTRUCTION IN PROGRESS

	Closing balance	Closing balance	Opening balance	Opening balance
	VND	VND	VND	VND
Intech Bac Ninh project (i)	44,805,200,000	44,805,200,000	-	-
Acquisition of fixed assets	-	-	16,003,203,000	16,003,203,000
Others	-	-	-	-
	44,805,200,000	**44,805,200,000**	**16,003,203,000**	**16,003,203,000**

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

15. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Thang Long CNCTech Joint Stock Company	20,561,189,269	29,692,077,861
CNCTech Ha Nam Joint Stock Company	5,014,203,091	3,899,357,900
The Vietnam Feed Joint Stock Company	-	17,603,523,300
Others	4,033,786,087	2,521,445,245
	29,609,178,447	**53,716,404,306**
In which: Short-term trade payables to related parties (Details stated in Note 30)		

16. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
Intech Roboties Company Limited	51,149,900,722	34,243,350,000
Others	11,491,130,613	5,000,000,000
	62,641,031,335	**39,243,350,000**

17. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance	Payable during the year	Paid/Offset during the year	Closing balance
	VND	VND	VND	VND
Value added tax	352,272,968	6,111,223,803	6,463,496,771	-
Corporate income tax	1,133,518,403	-	1,133,518,403	-
Personal income tax	629,660,639	2,048,260,220	2,281,247,395	396,673,464
Fees, charges, and other payables	605,893,954	711,832,800	1,317,726,754	-
	2,721,345,964	**8,871,316,823**	**11,195,989,323**	**396,673,464**

18. SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Accrual for interest expenses	7,863,958,361	63,002,665,281
Other accruals	-	307,800,000
	7,863,958,361	**63,310,465,281**

In which: Short-term accruals with related parties
(Details stated in Note 30)

19. DEFERREDD REVENUE

	Closing balance	Opening balance
	VND	VND
a. Current		
Revenue received in advance	***10,236,180,384***	***58,880,992,997***
Vietnam Accton Technology Co., Ltd	7,214,303,346	55,655,720,074
Giao Hang Tiet Kiem Joint Stock Company	2,928,808,800	2,928,808,800
RCE-VINA Co., Ltd.	93,068,238	296,464,123
Others	***3,095,344,939***	***2,340,616,255***
Vinh Phuc VinaStartup Joint Stock Company	1,138,547,192	418,104,926
Thang Long CNCTech Joint Stock Company	6,039,600	-
CNCTech Global Joint Stock Company	77,575,759	177,216,510
Hà Nam CNCTech Joint Stock Company	249,735,053	-
CNC Technology Solution Joint Stock Company	1,623,447,335	1,745,294,819
	13,331,525,323	**61,221,609,252**

In which: Unearned revenue from related parties
(Details stated in Note 30)

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

20. OTHER PAYABLES

	Closing balance	Opening balance
	VND	VND
a. Current		
Deposits for acquisition of shares	3,076,220,000	-
Deposits office transfer and leases	5,521,200,000	5,521,200,000
Payable to individuals with capital contribution authorization (i)	4,104,925,000	4,104,925,000
Deposits for the transfer of trading securities	-	249,800,000,000
Others	350,354,246	186,063,045
	13,052,699,246	**259,612,188,045**
In which : Other current payables to related parties (Details stated in Note 30)		
b. Non-current		
Deposits for factory leases	35,705,243,664	35,599,947,408
	35,705,243,664	**35,599,947,408**

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

21. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASE

	Opening balance	In the year		Closing balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
a. Short-term loans from banks	**7,146,361,798**	**17,489,895,935**	**12,980,247,590**	**11,656,010,143**
Vietnam Joint Stock Commercial Bank for Industry and Trade - Nam Thang Long Branch	7,146,361,798	17,489,895,935	12,980,247,590	11,656,010,143
b. Short-term loans from individuals and entities (i)	**288,460,000,000**	**367,043,138,562**	**503,953,138,562**	**151,550,000,000**
Mrs. Nguyen Thi Dung	-	99,950,000,000	-	99,950,000,000
Vinh Phuc VinaStartup Joint Stock Company	-	65,493,138,562	65,493,138,562	-
CNCTech Ha Nam Joint Stock Company	79,910,000,000	36,150,000,000	116,060,000,000	-
Thang Long CNCTech Joint Stock Company	111,520,000,000	89,700,000,000	163,620,000,000	37,600,000,000
CNCTech Global Joint Stock Company	18,230,000,000	61,750,000,000	79,980,000,000	-
CNCTech Binh Duong Joint Stock Company	70,000,000,000	-	70,000,000,000	-
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-	8,800,000,000	-
Mr Nguyen Quang Kha	-	14,000,000,000	-	14,000,000,000
c. Current portion of long-term loans (Details stated in Note 22)	**1,090,494,840**	**1,262,163,455**	**902,690,064**	**1,449,968,231**
Shinhan Bank Vietnam Limited - Vinh Phuc Branch	816,494,844	1,079,496,771	697,190,067	1,198,801,548
Military Commercial Joint Stock Bank - My Dinh Branch	273,999,996	182,666,684	205,499,997	251,166,683
	296,696,856,638	**385,795,197,952**	**517,836,076,216**	**164,655,978,374**

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

(i) These represent loans borrowed by the Company from other entities and individuals under short-term loan agreements, with a maximum term of no more than 12 months, for the purpose of supplementing the Company's working capital. Interest rates on these loans during the period ranged from 7% per annum to 12% per annum (2025: from 5% per annum to 12% per annum). These loans are unsecured.

22. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance	In the period		Closing balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
a. Long-term loans from banks	**5,627,800,703**	**35,211,145,600**	**902,690,064**	**39,936,256,239**
Shinhan Bank Vietnam Limited - Vinh Phuc Branch (i)	5,171,134,023	3,069,000,000	697,190,067	7,542,943,956
Vietnam Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (ii)	-	32,142,145,600	-	32,142,145,600
Military Commercial Joint Stock Bank - My Dinh Branch (iii)	456,666,680	-	205,499,997	251,166,683
b. Long-term loans from entities	**52,000,000,000**	**-**	**-**	**52,000,000,000**
Vietnam CNC and Technology Application Joint Stock Company (iv)	51,000,000,000	-	-	51,000,000,000
Tu Ho Technology Joint Stock Company	1,000,000,000	-	-	1,000,000,000
	57,627,800,703	**35,211,145,600**	**902,690,064**	**91,936,256,239**
In which:				
- Amount due for settlement within 12 months	*1,090,494,840*			*1,449,968,231*
- Amount due for settlement after 12 months	*56,537,305,863*			*90,486,288,008*

Details of long-term loans as at 30 September 2026 are as follows:

(i) Under the loan agreements between the Company and Shinhan Bank Vietnam Limited – Vinh Phuc Branch, the long-term loans have a total credit limit of VND 9,058,453,608. The credit term is 96 months from the first disbursement date, for the purpose of paying for the Company's motor vehicles. Interest rates during the period ranged from 7.9% to 9.9% per annum (2025: 7.9% per annum), payable monthly. These loans are secured by the assets financed by the loans (motor vehicles).

(ii) Under the loan agreements between the Company and Joint Stock Commercial Bank for Investment and Development of Vietnam – Thang Long Branch, the long-term loans have a total credit limit of VND 69,000,000,000. The credit term is 60 months from the first disbursement date, for the purpose of financing legal and valid costs of the "Intech Bac Ninh Project". The interest rate during the period was 10.8% per annum, payable monthly. The loans are secured by all assets formed from the loans, owners' equity and other funds of the Intech Bac Ninh Project, and the property rights arising from the land sublease contract at VSIP Bac Ninh Industrial Park – Land Lot No. CNC7 of the Project.

(iii) Under the loan agreement between the Company and Military Commercial Joint Stock Bank – My Dinh Branch, the long-term loan has a credit limit of VND 1,370,000,000. The credit term is 60 months from the first disbursement date, for the purpose of paying for the Company's motor vehicle. The interest rate during the period was 13% per annum (2025: 11.3% per annum), payable monthly. The loan is secured by the asset financed by the loan (motor vehicle).

(iv) Under the loan agreement between the Company and CNC Vietnam Technology Application Joint Stock Company (a related party), the loan term is 24 months from the disbursement date, extended to 31 December 2030 under the contract appendices signed in 2025, for the purpose of supplementing the Company's working capital. The interest rate during the period was 12% per annum (2025: 12% per annum), with interest payable quarterly starting from 31 March 2026. The loan is unsecured.

23. OWNERS' EQUITY

Movements in owners' equity

	Owner's contributed capital	Share premium	Retained earnings	Total
	VND	VND	VND	VND
For the nine-month period ended 30 September 2025				
Prior period's opening balance	**916,000,000,000**	**127,600,000,000**	**7,683,095,928**	**1,051,283,095,928**
Remuneration paid to Board of Directors and Board of Supervisors	-	-	(600,000,000)	(600,000,000)
Profit for the year	-	-	25,549,235,563	25,549,235,563
Current period's opening balance	**916,000,000,000**	**127,600,000,000**	**32,632,331,491**	**1,076,232,331,491**
For the nine-month period ended 30 September 2026				
Current period's opening balance	**916,000,000,000**	**127,600,000,000**	**52,496,914,910**	**1,096,096,914,910**
Remuneration paid to Board of Directors and Board of Supervisors (i)	-	-	(1,050,000,000)	(1,050,000,000)
Profit for the year	-	-	108,145,862,998	108,145,862,998
Current period's closing balance	**916,000,000,000**	**127,600,000,000**	**159,592,777,908**	**1,203,192,777,908**

(i) According to Resolution No. 2603/2026/NQ-DHDCDTN dated 26 March 2026, the General Meeting of Shareholders approved the pay remuneration for the Board of Directors with the amount of VND 1,050,000,000 from the retained earnings in 30 Jun 2026.

Charter Capital

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

	Closing balance		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 High Technology Joint Stock Company	76,333,330,000	8.33	76,333,330,000	8.33
TAT Investment and Trading Co., Ltd.	45,800,000,000	5.00	45,800,000,000	5.00
MB Capital Management Joint Stock Company	-	-	45,800,000,000	5.00
Others	287,460,860,000	31.39	201,660,860,000	22.02
	916,000,000,000	**100**	**916,000,000,000**	**100**

Shares

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

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

24. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from lease and rendered services	75,678,260,820	86,719,537,012
Revenue from goods sold	22,890,513,305	17,791,458,142
	98,568,774,125	**104,510,995,154**
In which: Revenue from related parties (Details stated in Note 30)		

25. COST OF SERVICES RENDERED

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Cost of rental and service rendered	57,327,965,899	54,581,778,814
Cost of goods sold	22,453,716,591	17,474,392,557
	79,781,682,490	**72,056,171,371**

26. FINANCIAL INCOME

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Dividend income	137,388,261,934	51,961,189,609
Gain from sale of trading securities	10,028,362,014	-
Deposit and loan interest and investment bonds	3,807,115,421	8,673,781,424
Foreign exchange gain	-	487,236,719
Gain from transfer of shares	20,350,000,000	-
	171,573,739,369	**61,122,207,752**
In which: Financial income from related parties (details in Note 30)		

27. FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expense	26,962,764,309	41,233,359,317
Provision for impairment of investments	6,391,731,422	2,133,570,053
Other financial expenses	105,296,256	636,192,000
	33,459,791,987	**44,003,121,370**

28. 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		
Staff costs	7,285,003,083	-
Out-sourced services	2,703,381,373	313,380,023
Others	21,220,000	126,713,639
	10,009,604,456	**440,093,662**
General and administration expenses		
Staff costs	14,206,456,457	15,383,881,072
Stationery	432,514,544	537,045,819
Depreciation and amortisation	1,882,944,773	2,426,061,249
Taxes and fees	711,832,800	59,450,306
Provisions	3,473,503,276	-
Out-sourced services	4,137,770,971	1,430,891,225
Others	10,067,151,256	4,359,701,442
	34,912,174,077	**24,197,031,113**

29. CORPORATE INCOME TAX EXPENSE

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

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Accounting profit before tax	**108,145,862,998**	**25,549,235,563**
Adjustments for taxable income		
Add: Non-deductible expenses	6,095,643,116	16,371,676,025
Less: Dividend income	(137,388,261,934)	(51,961,189,609)
Corporate income for the Current period	-	-
Current corporate income tax rate	20%	20%
Current corporate income tax expense	-	-

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

Incurred Year/ Period	Period	Situation	Tax loss	Loss carried forward up to 30/09/2026	Unused tax loss as at 30/09/2026
			VND	VND	VND
2022	2023 - 2027	Finalized	9,279,107,377	9,279,107,377	-
2023	2024 - 2028	Finalized	11,095,669,070	11,095,669,070	-
2025	2026 - 2030	Not yet finalized	38,645,480,306	-	38,645,480,306
9M 2026	2027 - 2031	Not yet finalized	23,146,755,820	-	23,146,755,820
			82,167,012,573	**20,374,776,447**	**61,792,236,126**

30. RELATED PARTY TRANSACTIONS AND BALANCES

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

Related parties	Relationship
CNCTech Binh Duong Joint Stock Company	Subsidiary (up to 30 September 2026)
Vinh Phuc VinaStartup Joint Stock Company	Subsidiary
Thang Long CNCTech Joint Stock Company	Subsidiary
CNCTech Ha Nam Joint Stock Company	Subsidiary
CNCTech Global Joint Stock Company	Subsidiary
FSI Group Joint Stock Company	Subsidiary
Bac Giang International Logistics Company Limited	Subsidiary
CNC High Technologies Joint Stock Company	Subsidiary
Hoang Phuc Management and Investment Co., Ltd.	Subsidiary (up to 07 August 2025)
Arts Group Joint Stock Company	Subsidiary (up to 29 June 2026) Associate (from 29 June 2026)
Vietnam CNC And Technology Application Joint Stock Company	Associate
VINECO Telecommunication Systems Joint Stock Company	Associate
Vietnam American Oil Tools Joint Stock Company	Associate
MKC Vinh Phuc Joint Stock Company	Associate (up to 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
CLI Invest Company Limited	Company related to key management personnel
The Vietnam Feed Joint Stock Company	Company related to key management personnel (up to 03 April 2026)
Hop Thinh Green Clusters Joint Stock Company	Company related to key management personnel (up to 03 April 2026)
Board of Directors, Executive Board, Board of Supervisors, Chief Accountant	Key management personnel

During the year, the Company entered into the following 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 services rendered		
CNC Technology Solutions Joint Stock Company	6,153,868,819	15,009,935,549
Vinh Phuc VinaStartup Joint Stock Company	1,335,067,797	3,679,319,145
CNCTech Global Joint Stock Company	317,822,569	514,810,623
CNCTech Ha Nam Joint Stock Company	394,835,124	774,356,713
Thang Long CNCTech Joint Stock Company	278,864,400	2,496,630,503
	8,480,458,709	**22,475,052,533**
Purchase of shares from		
CNC Technology Solutions Joint Stock Company	18,400,000,000	-
	18,400,000,000	**-**
Capital contribution		
Yen Lac Hitech Industrial Park Joint Stock Company	22,500,000,000	-
Bac Giang International Logistics Company Limited	-	161,859,769,042
FSI Group Joint Stock Company	-	20,684,826,951
	22,500,000,000	**182,544,595,993**
Divestment		
MKC Vinh Phuc Joint Stock Company	125,000,000,000	-
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-
Hoang Phuc Management and Investment Co., Ltd.	-	147,778,000,000
CNC High Technologies Joint Stock Company	-	34,890,000,000
Pavana Technologies Joint Stock Company	-	7,500,000,000
	133,800,000,000	**190,168,000,000**
Assets Disposal and Debt Sale		
Disposal of assets to MKC Vinh Phuc JSC	16,003,203,000	-
Transfer of Debt to MKC Vinh Phuc JSC	231,490,017,522	-
	247,493,220,522	-
Purchase of Goods and services		
Thang Long CNCTech Joint Stock Company	22,870,711,742	17,474,392,557
	22,870,711,742	**17,474,392,557**
Borrowings		
Ms. Nguyen Thi Dung	99,950,000,000	-
Vinh Phuc VinaStartup Joint Stock Company	65,493,138,562	19,050,000,000
CNCTech Global Joint Stock Company	61,750,000,000	41,540,349,291
Thang Long CNCTech Joint Stock Company	89,700,000,000	100,850,000,000
CNCTech Ha Nam Joint Stock Company	36,150,000,000	9,300,000,000
CNCTech Binh Duong Joint Stock Company	-	4,800,000,000
Arts Group Joint Stock Company	-	2,300,000,000

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
CLI Investment Company Limited	-	1,800,000,000
	353,043,138,562	**179,640,349,291**
Principal repayment		
Thang Long CNCTech Joint Stock Company	163,620,000,000	108,490,000,000
CNCTech Binh Duong Joint Stock Company	70,000,000,000	4,800,000,000
CNCTech Global Joint Stock Company	79,980,000,000	25,810,349,291
CNCTech Ha Nam Joint Stock Company	116,060,000,000	9,020,000,000
Vinh Phuc VinaStartup Joint Stock Company	65,493,138,562	194,957,794,183
Arts Group Joint Stock Company	-	4,300,000,000
Pavana Technologies Joint Stock Company	-	3,000,000,000
CLI Investment Company Limited	-	1,800,000,000
Hop Thinh Green Clusters Joint Stock Company	8,800,000,000	-
	503,953,138,562	**352,178,143,474**
Lending		
Arts Group Joint Stock Company	8,200,000,000	10,150,000,000
MKC Vinh Phuc Joint Stock Company	350,000,000	280,000,000
The Vietnam Feed Joint Stock Company	650,000,000	1,500,000,000
CNC High Technologies Joint Stock Company	-	3,600,000,000
	9,200,000,000	**15,530,000,000**
Loan recovery		
Arts Group Joint Stock Company	4,600,000,000	2,550,000,000
MKC Vinh Phuc Joint Stock Company	650,000,000	-
CNC High Technologies Joint Stock Company	-	22,822,000,000
CNCTech Global Joint Stock Company	-	3,824,980,821
FSI Group Joint Stock Company		54,400,000,000
	5,250,000,000	**83,596,980,821**
Interest income		
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	581,063,014	395,621,919
MKC Vinh Phuc Joint Stock Company	39,304,109	8,363,386
FSI Group Joint Stock Company	-	3,916,800,001
CNC High Technologies Joint Stock Company	-	319,601,753
CNCTech Global Joint Stock Company	-	102,112,309
	3,338,176,440	**8,467,339,035**
Interest expense		
Thang Long CNCTech Joint Stock Company	6,183,175,890	7,857,041,094
CNCTech Ha Nam Joint Stock Company	4,861,199,998	3,743,398,356
CNCTech Binh Duong Joint Stock Company	3,680,449,315	153,073,973
Vietnam CNC And Technology Application Joint Stock Company	4,577,424,658	4,577,424,659
CNCTech Global Joint Stock Company	1,510,158,904	430,260,145
Vinh Phuc VinaStartup Joint Stock Company	1,877,949,880	23,429,868,764
Ms. Nguyen Thi Dung	3,194,301,370	-

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Pavana Technology Joint Stock Company	-	63,123,288
CLI Investment Company Limited	-	14,268,494
Hop Thinh Green Clusters Joint Stock Company	-	78,356,165
Arts Group Joint Stock Company	-	62,893,151
	25,884,660,015	**40,409,708,089**
Dividend received		
CNCTech Global Joint Stock Company	46,000,000,000	-
CNCTech Ha Nam Joint Stock Company	34,300,000,000	29,700,000,000
Thang Long CNCTech Joint Stock Company	23,568,895,725	-
Vinh Phuc VinaStartup Joint Stock Company	19,871,794,184	19,871,794,183
CNCTech Binh Duong Joint Stock Company	9,900,000,000	-
VINECO Telecommunication Systems Joint Stock Company	2,795,782,710	2,389,395,426
Hop Thinh Green Clusters Joint Stock Company	123,789,315	-
	136,560,261,934	**51,961,189,609**

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

	Closing balance	Opening balance
	VND	VND
Short-term trade receivables		
Arts Group Joint Stock Company	7,050,000,000	7,050,000,000
CNC Technology Solutions Joint Stock Company	1,802,313,143	6,612,013,696
CNCTech Ha Nam Joint Stock Company	911,088,685	-
	9,763,401,828	**13,662,013,696**
Held to maturity investments		
Vietnam American Oil Tools Joint Stock Company	15,945,194,519	14,175,342,463
Arts Group Joint Stock Company	10,581,063,014	6,400,000,000
The Vietnam Feed Joint Stock Company	(*)	38,829,073,534
MKC Vinh Phuc Joint Stock Company	202,958,904	520,113,973
	26,729,216,437	**59,924,529,970**
Long-term other receivables		
CNCTech Ha Nam Joint Stock Company	19,005,766,354	17,675,868,672
Thang Long CNCTech Joint Stock Company	7,032,342,240	7,032,342,240
	26,038,108,594	**24,708,210,912**
Short-term payables to suppliers		
Thang Long CNCTech Joint Stock Company	20,561,189,269	29,692,077,861
CNCTech Ha Nam Joint Stock Company	5,014,203,091	3,899,357,900
The Vietnam Feed Joint Stock Company	(*)	17,603,523,300
	25,575,392,360	**51,194,959,061**
Accrual expenses		
Thang Long CNCTech Joint Stock Company	348,506,301	13,546,678,355
CNCTech Ha Nam Joint Stock Company	900,000,000	3,569,640,691

	Closing balance	Opening balance
	VND	VND
CNCTech Global Joint Stock Company	-	530,577,533
Vietnam CNC And Technology Application Joint Stock Company	3,068,383,564	3,120,000,002
Ms. Nguyen Thi Dung	3,194,301,370	-
CNCTech Binh Duong Joint Stock Company	(*)	161,095,890
Vinh Phuc VinaStartup Joint Stock Company	-	41,793,138,560
	7,511,191,235	**62,721,131,031**
Short-term loan receivables		
Vinh Phuc VinaStartup Joint Stock Company	1,138,547,192	418,104,926
Thang Long CNCTech Joint Stock Company	6,039,600	-
CNCTech Global Joint Stock Company	77,575,759	177,216,510
CNC Technology Solutions Joint Stock Company	1,623,447,335	1,745,294,819
CNCTech Hanam Joint Stock Company	249,735,053	-
	3,095,344,939	**2,340,616,255**
Short-term other payables		
MKC Vinh Phuc Joint Stock Company	-	249,800,000,000
	-	**249,800,000,000**
Short-term loans		
Ms. Nguyen Thi Dung	99,950,000,000	-
CNCTech Ha Nam Joint Stock Company	-	79,910,000,000
Thang Long CNCTech Joint Stock Company	37,600,000,000	111,520,000,000
CNCTech Global Joint Stock Company	-	18,230,000,000
CNCTech Binh Duong Joint Stock Company	-	70,000,000,000
Hop Thinh Green Clusters Joint Stock Company	(*)	8,800,000,000
	137,550,000,000	**288,460,000,000**
Long-term loans		
Vietnam CNC And Technology Application Joint Stock Company	51,000,000,000	51,000,000,000
	51,000,000,000	**51,000,000,000**

(*) During the period, The Vietnam Feed Joint Stock Company and Hop Thinh Green Clusters Joint Stock Company ceased to be related parties of the Company.

Truong Thanh Nga	**Le Thu Thuy**	**Nguyen Van Hung**
Prepare	**Chief Accountant**	**Legal representative**
		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