

**VIETNAM NATIONAL CONSTRUCTION CONSULTANT
CORPORATION - JSC**

**INTERIM SAPARATE FINANCIAL STATEMENTS FOR
2ST QUARTER OF 2026**

From 01/04/2026 to 30/06/2026

Hanoi, Jul 30, 2026

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**SAPARATE INTERIM FINANCIAL STATEMENTS
FOR 2ST QUARTER OF 2026**

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REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vietnam National Construction Consultant Corporation - JSC (hereinafter referred to as "the Corporation") presents its statement and the Corporation's Interim Separate Financial Statements from Apr 1, 2026 to Jun 30, 2026.

The Corporation

Vietnam National Construction Consultant Corporation, formerly a One-Member Limited Liability Company, was transformed from a State-owned Enterprise under Decision No. 744/QD-BXD dated July 22, 2010 of the Ministry of Construction. The Corporation operates under Business Registration Certificate No. 0100105278 issued by the Hanoi Department of Planning and Investment for the first time on December 31, 2010, and changed for the seventh time on Jul 13, 2026.

The Corporation has been transformed into a Joint Stock Company according to the Certificate of Business Registration of a Joint Stock Company issued by the Department of Planning and Investment of Hanoi City on October 7, 2016.

Head Office

- Address : No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city, Vietnam
- Telephone : 024.3.7667463
- Fax : 024.3.7667464

The Corporation has the following affiliated units:

- VNCC Construction Supervision and Project Management Branch
- Building Science, Technology and Environment Center
- VNCC Branch

The Business activities of the Corporation as stated in the Certificate of Business Registration, including:

1. Architectural, and related technical consultancy activities

- Investment and construction consultancy; general consultancy contracting; EPC general contracting; participation in EPC tenders for civil, industrial, rural, agricultural and environmental, transport, irrigation, urban infrastructure, technical infrastructure, industrial park, water supply and drainage, environmental sanitation, port, wharf, power, nuclear power, national defence and security works.

In detail:

- + Preparation of architectural schemes and concepts and technical solutions for planning, construction, interior design, exterior design and landscape design;
- + Preparation and verification of techno-economic reports, pre-feasibility study reports, feasibility study reports and investment preparation dossiers; preparation of investment policy proposal reports and programs/projects funded by official development assistance (ODA) or foreign concessional loans;
- + Preparation of urban and rural planning;
- + Preparation, design and verification of construction designs, preliminary designs, basic designs, Front-End Engineering Designs (FEED), technical designs and construction drawing designs; preparation of unit cost norms for various types of works, cost estimates for works and technical infrastructure systems;

+ Tendering consultancy; construction project management; project appraisal consultancy and appraisal of designs and cost estimates; consultancy on verification of designs and cost estimates following the basic design stage;

+ Supervision of construction works and the supply and installation of equipment; consultancy on supervision of fire prevention and firefighting systems;

+ Design and verification of power transmission lines and transformer substations up to 220 kV; building mechanical and electrical systems; extra-low-voltage (ELV) systems; audio, information and telecommunications systems; building management systems; ventilation and heating systems; air-conditioning systems; air pollution control systems; lightning protection systems; and gas systems;

+ Design and verification of: residential buildings and public buildings (education, training and research facilities; healthcare, sports, cultural, religious and worship facilities; commercial and service buildings; headquarters and offices, etc.); railway works (high-speed railways, urban railways, elevated railways, underground railways and metro systems, national railways, specialized railways and local railways; passenger stations, freight stations and depots; barriers, signs and other traffic facilities, etc.); aviation works (airside areas and air navigation facilities; passenger terminals; aircraft technical areas; cargo warehouses; airports; runways and aprons, etc.); nuclear power, transport, agricultural and environmental, technical infrastructure, national defence and security, irrigation, water treatment plant, port, wharf and seaport works; oil and gas works; fire alarm and firefighting systems, safety equipment, pressurization and smoke extraction systems, interior and exterior fit-out; building information systems, communications, postal and telecommunications facilities; internal and external water supply and drainage systems; wastewater and solid waste treatment plants;

+ Consultancy on termite prevention design for construction works;

+ Preparation and verification of total construction investment; project risk analysis and investment efficiency assessment; determination and verification of construction cost estimates; valuation and cost control of construction works; construction investment cost management; determination of investment capital rates, construction norms, construction prices and construction price indices;

+ Preparation, application, consultancy and management of building information using Building Information Modelling (BIM);

+ Other related technical consultancy activities.

2. Technical testing and analysis

In detail:

- Construction quality inspection; testing of soil, rock, water, ground, piles, foundations and construction materials; geological and groundwater investigations;

- Construction surveying (topographic surveys and engineering geological surveys); geodetic surveys and topographic mapping; settlement and tilt monitoring; displacement measurement and positioning of works; and other construction survey activities in accordance with law;

- Inspection and certification of conformity with construction quality requirements;

- Environmental impact assessment;

- Survey and measurement of lightning protection systems and gas systems.

3. Other specialized construction activities

- In detail: Foundation treatment for various types of works; execution of interior and exterior finishing works

4. Water collection, treatment and supply

- In detail: Groundwater abstraction.

5. Trading of real estate and land use rights owned, used or leased
- In detail: Investment in and business of offices for lease; real estate business; urban technical infrastructure, industrial parks and environmental sanitation services.
6. Construction of other civil engineering projects
- In detail: Construction and installation of works.
7. Intermediate-level training
- In detail: Training and human resource development in construction consultancy and issuance of training certificates in construction consultancy disciplines.
8. Plumbing, heating and air-conditioning installation
- In detail: Construction and installation of water supply and drainage pipelines.
9. Scientific research and technological development on engineering and technology
- In detail: Scientific research and technological research and development in planning, architecture and construction.
10. Business and other management consultancy activities
In detail
- Organizing architectural design competitions and selection of architectural design proposals;
- Consultancy on establishing quality management systems in accordance with ISO 9001;
- Social survey services relating to urban areas and construction works.

Board of Management, Board of General Directors and Board of Supervision

The members of the Board of Management, Board of General Directors, and Board of Supervision of the Corporation during the period and the reporting date are:

Board of Management

Mr. Tran Duc Toan	Chairman	Appointed on 07/07/2026
Mr. Than Hong Linh	Chairman	Relieved of duties on 29/06/2026
Mr. Tong Van Toan	Member	Re-appointed on 29/06/2026
Mr. Nguyen Minh Hong	Member	Appointed on 29/06/2026
Mr. Doan Duc Phi	Member	Appointed on 29/06/2026
Mr. Nguyen Dinh Thi	Member	Appointed on 29/06/2026
Mr. Nguyen Ba Minh	Member	Relieved of duties on 29/06/2026
Mrs. Kieu Bich Hoa	Member	Relieved of duties on 29/06/2026

Board of General Directors

Mr. Nguyen Minh Hong	General Director	Appointed on 09/07/2026
Mr. Tran Duc Toan	General Director	Relieved of duties on 07/07/2026
Mrs. Nguyen Thi To Trinh	Deputy General Director	
Mr. Nguyen Dinh Thi	Deputy General Director	
Mr. Nguyen Xuan Hai	Deputy General Director	
Mr. Nguyen Truong Linh	Deputy General Director	
Mr. Doan Duc Phi	Deputy General Director	

Board of Supervision

Mr. Nguyen Ba Minh	The Chief Controller	Appointed on 07/07/2026
Mr. Nguyen Van Phuc	The Chief Controller	Relieved of duties on 29/06/2026
Mr. Nguyen Van Phuc	Member	Appointed on 29/06/2026
Mrs. Nguyen Thi Ngoc Diep	Member	Appointed on 29/06/2026
Mr. Pham Vu Thanh	Member	Relieved of duties on 29/06/2026
Mr. Hoang Khanh Duy	Member	Relieved of duties on 29/06/2026

Legal Representative

The legal representative of the Corporation during the period and at the date of this Financial Statement is Mr. Nguyen Minh Hong - General Director.

Responsibilities of the General Director

The Board of General Directors is responsible for preparing the interim financial statements which give a true and fair view of the interim financial position, its interim operation results and its cash flows of the Corporation during the period. In preparing these interim financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material deviations disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Corporation will continue in business;
- Establish and implement an effective internal control system for the purpose of minimizing the risk of material misstatement in the preparation and presentation of the interim financial statements, whether due to fraud or error.

The Board of General Directors is responsible for ensuring that proper accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at any time and to ensure that the accounting records comply with the applied accounting system. It is responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of General Directors confirms that it has complied with the above requirements in preparing the Interim Financial Statements.

Approval of Interim Financial Statements

The Board of General Directors approves the attached Interim Financial Statements for the accounting period from 01/04/2026 to 30/06/2026. The Interim Financial Statements give a true and fair view of the financial position of the Corporation as at 30/06/2026, as well as the operation results for the accounting period from 01/04/2026 to 30/06/2026 and its cash flows for the period ended 30/06/2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal regulations on the preparation and presentation of Interim Financial Statements.

On behalf of the Board of General Directors,

General Director



Nguyen Minh Hong
Ha noi, Jul 30, 2026

VIETNAM NATIONAL CONSTRUCTION CONSULTANT CORPORATION - JSC
Financial Statements for the accounting period from 01/04/2026 to 30/06/2026

Form B 01 - DN

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 Jun 2026

				Unit: VND
ASSETS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		488,606,606,080	427,369,170,287
I. Cash and cash equivalents	110	V.1	104,609,950,282	63,866,224,206
Cash	111		64,229,950,282	48,866,224,206
Cash equivalents	112		40,380,000,000	15,000,000,000
II. Short-term investments	120		195,233,310,000	195,547,210,000
Held to maturity investments	123	V.2a	195,233,310,000	195,547,210,000
III. Short-term receivables	130		93,699,195,770	94,213,390,383
Short-term trade receivables	131	V.3	67,628,943,504	76,571,701,648
Short-term prepayments to suppliers	132	V.4	3,025,272,959	1,802,378,110
Other short-term receivables	135	V.5a	31,158,157,468	25,276,080,679
Provision for short-term doubtful debts (*)	136	V.6	(8,113,178,161)	(9,436,770,054)
IV. Inventories	140		92,742,609,668	73,321,946,809
Inventories	141	V.7	92,742,609,668	73,321,946,809
VI. Other short-term assets	160		2,321,540,360	420,398,889
Short-term deferred costs	161	V.8a	82,980,000	207,450,000
Taxes and other receivables from State budget	163	V.14	2,238,560,360	212,948,889
B. NON-CURRENT ASSETS	200		239,028,963,348	241,965,742,263
I. Long-term receivables	210		64,000,000	64,000,000
Other long-term receivables	215	V.5b	64,000,000	64,000,000
II. Fixed assets	220		71,138,579,038	73,477,440,362
Tangible fixed assets	221	V.9	70,902,822,371	73,164,593,695
<i>Historical costs</i>	222		117,279,016,769	117,189,490,843
<i>Accumulated depreciation (*)</i>	223		(46,376,194,398)	(44,024,897,148)
Intangible fixed assets	227	V.10	235,756,667	312,846,667
<i>Historical costs</i>	228		10,076,648,420	10,076,648,420
<i>Accumulated amortization (*)</i>	229		(9,840,891,753)	(9,763,801,753)
IV. Investment properties	240	V.11	7,456,123,640	7,647,349,448
<i>Historical costs</i>	241		11,856,000,000	11,856,000,000
<i>Accumulated depreciation (*)</i>	242		(4,399,876,360)	(4,208,650,552)
VI. Long-term investments	260	V.2b	156,742,898,883	156,742,898,883
Investment in subsidiaries	261	V.2b	68,243,850,433	68,243,850,433
Investments in joint ventures and associates	262	V.2b	50,473,354,941	50,473,354,941
Equity investments in other entities	263	V.2b	38,025,693,509	38,025,693,509
VII. Other long-term assets	270		3,627,361,787	4,034,053,570
Long-term deferred costs	271	V.8b	3,627,361,787	4,034,053,570
TOTAL ASSETS	280		727,635,569,428	669,334,912,550

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 Jun 2026

			Unit: VND	
CAPITAL	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	300		286,652,925,890	267,009,606,066
I. Current liabilities	310		286,160,708,390	266,709,488,566
Short-term trade payables	311	V.12	25,501,709,160	21,188,534,848
Short-term prepayments from customers	312	V.13	183,000,500,772	161,413,495,781
Dividends and profit payable	313		55,878,997	55,878,997
Taxes and other payables to State budget	314	V.14	5,029,468,488	8,450,087,697
Payables to employees	315		40,547,177,127	43,960,493,803
Short-term accrued expenses	316	V.15	4,989,736,813	3,484,030,517
Short-term deferred revenue	319		356,903,737	157,624,766
Other short-term payments	320	V.16	27,632,988,288	24,282,977,149
Provisions for short-term payables	322	V.17	634,422,000	634,422,000
Bonus and welfare fund	323	V.18	(1,588,076,992)	3,081,943,008
II. Non-current liabilities	330		492,217,500	300,117,500
Other long-term payables	338		492,217,500	300,117,500
D. OWNER'S EQUITY	400		440,982,643,538	402,325,306,484
Contributed capital	411		357,744,480,000	357,744,480,000
Ordinary shares with voting rights	411a		357,744,480,000	357,744,480,000
Development and investment funds	418		6,867,881,744	6,867,881,744
Retained earnings	420		76,370,281,794	37,712,944,740
Retained earnings at the end of the previous period	420a		37,712,944,740	-
Retained earnings of the current year	420b		38,657,337,054	37,712,944,740
TOTAL CAPITAL	440		727,635,569,428	669,334,912,550

Hanoi, Jul 30, 2026

Prepared by



Trinh Tuan Anh

Chief Accountant



Nguyen Thi Doan Trang

General Director



Nguyen Minh Hong

Form B 02 - DN

INTERIM SEPARATE STATEMENT OF INCOME
For the accounting period from 01/04/2026 to 30/06/2026

ITEM	Code	Note	Unit: VND			
			From 01/04/2026 to 30/06/2026 VND	From 01/04/2025 to 30/06/2025 VND	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Revenue from sales of goods and rendering of services	01	VI.1	137,823,100,291	88,174,326,147	233,095,213,386	144,606,136,813
Net revenue from sales of goods (10=01-02)	10		137,823,100,291	88,174,326,147	233,095,213,386	144,606,136,813
Cost of goods sold and services rendered	11	VI.2	115,539,443,141	74,516,700,311	195,537,789,245	122,127,021,944
Gross profit from sales of goods and rendering of services (20=10-11)	20		22,283,657,150	13,657,625,836	37,557,424,141	22,479,114,869
Financial income	22	VI.3	22,018,581,578	14,405,046,766	23,716,145,770	17,172,581,421
Financial expense	23		0	0	0	0
<i>In which: Interest expenses</i>	24		0	0	0	0
Selling expenses	25		0	0	0	0
General and administrative expense	26	VI.4	10,241,583,982	7,599,334,976	17,974,995,180	13,605,948,176
Net profit from operating activities (30=20+21+22-(23+25+26))	30		34,060,654,746	20,463,337,626	43,298,574,731	26,045,748,114
Other income	31	VI.5	550,370,373	107,592,592	580,370,373	153,927,888
Other expense	32	VI.6	550,910,142	105,759,063	585,690,978	162,099,801
Other profit (40=31-32)	40		(539,769)	1,833,529	(5,320,605)	(8,171,913)
Total net profit before tax	50		34,060,114,977	20,465,171,155	43,293,254,126	26,037,576,201
Current corporate income tax expense	51		2,789,140,575	1,503,028,311	4,635,917,072	2,311,731,382
Profit after corporate income tax (60=50-51-52)	60		31,270,974,402	18,962,142,844	38,657,337,054	23,725,844,819

Hanoi, Jul 30, 2026

Prepared by

Chief Accountant

General Director



Trinh Tuan Anh



Nguyen Thi Doan Trang




Nguyen Minh Hong

Form B 03 - DN

INTERIM STATEMENT OF CASH FLOW

(By indirect method)

For the accounting period ending on 30/06/2026

ITEM	Note	Unit: VND	
		From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. <i>Profit before tax</i>	01	43,293,254,126	26,037,576,201
2. <i>Adjustments for</i>			
Depreciation and amortization of fixed assets and investm	02	2,619,613,058	3,168,778,328
Provisions	03	(1,323,591,893)	(1,036,126,800)
Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04	(12,562,167)	(615,327)
Gains / losses from investment	05	(23,703,583,603)	(17,171,966,094)
3. <i>Operating profit before changes in working capital</i>	08	20,873,129,521	10,997,646,308
Increase or decrease in receivables	09	9,999,203,241	3,557,742,974
Increase or decrease in inventories	10	(19,420,662,859)	(3,787,299,746)
Increase or decrease in payables	11	21,448,720,909	(751,243,246)
Increase/decrease in deferred expenses pending allocation	12	406,691,783	336,701,154
Corporate income tax paid	15	(1,771,298,157)	(2,321,700,000)
Other payments on operating activities	17	(4,670,020,000)	(3,298,550,000)
Net cash flows from operating activities	20	26,865,764,438	4,733,297,444
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase or construction of fixed assets and other long-t	21	(89,525,926)	(854,523,636)
3. Loans and purchase of debt instruments from other entiti	23	(4,000,000,000)	(22,478,865,917)
4. Collection of loans and resale of debt instrument of other	24	4,313,900,000	9,476,434,852
7. Interest and dividend received	27	13,641,025,397	13,036,695,720
<i>Net cash flows from investing activities</i>	30	13,865,399,471	(820,258,981)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash flows in the year	50	40,731,163,909	3,913,038,463
Cash and cash equivalents at beginning of the year	60	63,866,224,206	36,258,673,905
<i>Effect of exchange rate fluctuations</i>	61	12,562,167	615,327
Cash and cash equivalents at end of the year	70	104,609,950,282	40,172,327,695

Hanoi, Jul 30, 2026

Prepared by

Chief Accountant

General Director



Trinh Tuan Anh



Nguyen Thi Doan Trang



Nguyen Minh Hong

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS

From 01/04/2026 to 30/06/2026

I. GENERAL INFORMATION OF THE CORPORATION

1. Form of ownership

Vietnam National Construction Consultant Corporation - JSC, formerly a One-Member Limited Liability Company, was converted from a State-owned Enterprise under Decision No. 744/QĐ-BXD dated July 22, 2010 of the Ministry of Construction. The Corporation operates under Business Registration Certificate No. 0100105278 issued by the Hanoi Department of Planning and Investment for the first time on December 31, 2010, and changed for the seventh time on Jul 13, 2026. The Corporation has been converted into a Joint Stock Company under the Business Registration Certificate of a Joint Stock Company issued by the Hanoi Department of Planning and Investment on October 7, 2016.

The Corporation's head office is located at 183 Huynh Thuc Khang street, Lang ward, Hanoi city, Vietnam.

Corporation's Charter capital as registered is: VND 357,744,480,000, the actual contributed charter capital as of Jun 30, 2026 is VND 357,744,480,000; equivalent to 35,774,448 shares, with a par value of VND 10,000 per share.

2. Business field

The business field of the Corporation is design consulting services.

3. Business activities

The main business activities of the Corporation are: Investment and construction consultancy, full consulting services including EPC form for civil and industrial construction investment projects; Preparation and assessment of technical economic reports, investment reports, construction investment projects; Preparation and assessment of technical designs, construction drawing designs, total estimates, construction estimates and technical infrastructure systems; Construction supervision.

4. Normal business and production cycle

The normal business and production cycle of the Corporation does not exceed 12 months.

NOTES TO FINANCIAL STATEMENTS

FORM B 09 - DN

5. Corporation structure

As of Jun 30, 2026, the Corporation has the following subsidiaries, associates and affiliated units:

Subsidiaries

Company name	Main business activities	Capital contribution ratio	Interest ratio	Voting rights ratio
Consultancy on Construction Building Material Projects Joint Stock Company (CCBM)	Construction Consultancy	51%	51%	51%
Vietnam Investment Consulting and Construction Designing Joint Stock Company (CDC)	Construction Design Consultancy	51%	51%	51%
VCC Engineering Consultants Joint-Stock Company (VCC)	Construction Consultancy	51%	51%	51%
Union of Survey and Construction Joint Stock Company - USCO	Construction Survey	57,76%	57,76%	57,76%

Affiliated Companies

Company name	Main business activities	Capital contribution ratio	Interest ratio	Voting rights ratio
National General Construction Consulting Joint Stock Company (NAGECCO)	Construction Consultancy	48,57%	48,57%	48,57%
Vietnam Water, Sanitation and Environment Joint Stock Company (VIWASE)	Construction Consultancy	35,35%	35,35%	35,35%
Construction Consultant and Safety Technique Inspection Joint Stock Company (INCOSAF)	Construction Inspection	49%	49%	49%
CIC Technology and Consultancy Joint Stock Company	Construction Information Technology and Consultancy	49%	49%	49%

Affiliated units without legal status have dependent accounting

Unit name	Address
Construction Supervision and Project Management Branch	No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city
Building Science, Technology and Environment Center	No. 183 Huynh Thuc Khang street, Lang ward, Hanoi city
VNCC Branch	8th Floor - HUD BUILDING, 159 Dien Bien Phu, Gia Dinh ward, Ho Chi Minh city

6. Statement on the comparability of information in the Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period.

7. Employees

At the end of the accounting period, the Corporation had 527 employees working (at the beginning of the year, there were 526 employees).

II. FINANCIAL YEAR, CURRENCY USED IN ACCOUNTING

1. Financial year

The Corporation's fiscal year begins on January 1 and ends on December 31 of each year.

2. Currency used in accounting

The currency used in accounting is Vietnamese Dong (VND) because most transactions are performed in VND.

III. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Applicable accounting policies

The Corporation applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, promulgated by the Minister of Finance.

2. Declaration of compliance with Accounting Standards and Accounting System

The Corporation has applied Vietnamese Accounting Standards and documents guiding Accounting Standards issued by the State. Financial statements are prepared and presented in accordance with the provisions of each standard, circular guiding the implementation of current applicable corporate accounting standards and policies.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparation of Interim Financial Statements

The interim financial statements are prepared on the basis of accrual accounting (except for information related to cash flows). The subsidiaries form their own accounting apparatus and account for themselves. The interim financial statements of the Corporation are prepared on the basis of aggregating the financial statements of the subsidiaries. Revenue and balances between the subsidiaries are eliminated when preparing the interim financial statements.

Interim financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

The affiliated units form their own accounting apparatus and perform dependent accounting. The interim financial statements of the Corporation are prepared on the basis of aggregating the financial statements of the affiliated units. Revenue and balances between affiliated units are eliminated when preparing the interim financial statements.

2. Foreign currency transactions

Foreign currency transactions during the accounting period are translated into Vietnam Dong using the actual rate at transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Separate Financial Statements is determined under the following principles:

- For asset accounts: applying the bid rate of the commercial bank In which the Corporation regularly conducts transactions.
- For foreign currency deposits in bank: applying the bid rate of the commercial bank In which the Corporation opens its foreign currency account.
- For liability accounts: applying the offer rate of the commercial bank In which the Corporation regularly conducts transactions.

All exchange differences arising as a result of transactions during the period or revaluation at the balance sheet date of preparing the separate financial statements shall be recorded into the financial income or expense of the accounting period.

3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

4. Financial investments

Investments held to maturity comprise: Term deposits held to maturity to earn profits periodically and other held to maturity investments.

Investments in Subsidiaries and Associates: Adjusted according to the revaluation value according to Decision No. 980/QD-BXD of the Ministry of Construction dated August 25, 2015 on approving the enterprise value for equitization of the Corporation at 0:00 on January 1, 2015 and the Equitization Finalization Minutes at October 7, 2016 prepared by CPA

NOTES TO FINANCIAL STATEMENTS

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Vietnam Auditing Company Limited on October 10, 2018. Decision 607/QD-BXD of the Ministry of Construction dated May 24, 2021 on the value of state capital at the time of handover of the Parent company - Vietnam National Construction Consultant Corporation to Vietnam National Construction Consultant Corporation - JSC.

Investments in other entities comprise: investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost and adjusted according to the revaluation value according to Decision No. 980/QD-BXD of the Ministry of Construction dated August 25, 2015 on approving the enterprise value for equitization of the Corporation at 0:00 on January 1, 2015 and the Minutes of equitization settlement at October 7, 2016 prepared by CPA Vietnam Auditing Company Limited on October 10, 2018 and Decision 607/QD-BXD dated May 24, 2021 on the value of State capital at the time of handover of the Parent Company - Vietnam National Construction Consultant Corporation to Vietnam National Construction Consultant Corporation - JSC) and adjusted for changes in the interest on net assets of the Associate after the date of handover to the Joint Stock Company.

Provision for devaluation of investments is made at the end of the period as followings:

- Investments in subsidiaries and associates: provisions for loss investments shall be made based on the Financial Statements of the subsidiaries and associates at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

5. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case In which the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

6. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

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The cost of inventory is calculated by the specific identification method.

Inventory is recorded by perpetual method.

Inventories are accounted for using the perpetual inventory method.

Method for valuation of work in process at the end of period: The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

7. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

8. Deferred expenses pending allocation

Expenses incurred that relate to the results of production and business activities over multiple accounting periods are recorded as deferred expenses pending allocation and are gradually allocated to operating results in subsequent accounting periods.

The calculation and allocation of long-term deferred expenses to production and business costs for each accounting period are based on the nature and extent of each type of expense in order to select an appropriate allocation method and basis.

The types of deferred expenses pending allocation of the Corporation include:

- Tools and supplies include assets which are possessed by the Corporation in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 02 to 36 months.
- Other deferred expenses pending allocation are recognized at historical cost and are amortized on a straight-line basis over a useful life ranging from 1 to 2 years.

9. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition.

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statement of Income in the year in which the costs are incurred.

The original price of tangible fixed assets is readjusted according to the revaluation value according to Decision No. 980/QĐ-BXD of the Ministry of Construction dated August 25,

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2015 on approving the enterprise value for equitization of the Corporation at 0:00 on January 1, 2015.

Fixed asset depreciation is provided using the straight-line method with the estimated depreciation period as follows:

<u>Type of fixed asset</u>	<u>Number of years</u>
Building, structures	10 - 45
Machinery and equipment	03
Transportation and transmission vehicles	03 - 08
Management equipment and tools	02 - 03
Management software	03 - 05

10. Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

	<u>Number of year</u>
Building, structures	31

An item of owner-occupied property or inventories only becomes an investment property when its using purposes has been changed, evidenced by commencement of stopping using that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only in which it undergoes a change in use, evidenced by commencement of starting using the assets by owner or development with a view to sale. The transferring from investment property to owner-occupied property or inventories will not change the original cost and carrying amount of asset as at the date of transfer.

11. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Corporation. The payables shall be classified into short-term payables or long-term payables on the Separate Financial Statements according to their remaining terms at the reporting date.

12. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as provisional costs for construction costs, etc. which are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

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13. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Corporation has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting year.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provisions for payables are recorded as operating expenses of the accounting year. In case provision made for the previous accounting year but not used up exceeds the one made for the current accounting year, the difference is recorded as a decrease in operating expenses. The excess of the provision for payables relating to construction warranty is recorded as other income in the fiscal year.

14. Deferred revenue

Deferred revenue consists of revenue received in advance, such as amounts paid by customers in advance for one or more accounting periods for asset leasing, and other unearned revenue.

Deferred revenue is recognized as revenue from sales of goods and provision of services in amounts determined in accordance with each accounting period.

15. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Undistributed earnings after tax reflect the business results (profit, loss) after corporate income tax and the Corporation's profit distribution or loss handling situation.

Dividends payable to shareholders are recorded as payables on the Corporation's Interim Balance Sheet after the Company's General Meeting of Shareholders' Resolution.

16. Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Service revenue:

- Determine the portion of work completed on the Interim Separate Balance sheet date.

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Financial income:

Revenue arising from interest, dividends, distributed profits and other financial revenue is recognized when all of the following two (2) conditions are satisfied simultaneously:

- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Corporation's right to receive dividend is established.

17. Cost of services rendered

Cost of services rendered is the total expenses incurred in rendering services to customers during the period, recognized consistently with the revenue of the period and in compliance with the principle of prudence. Any losses of materials and goods exceeding the prescribed norms, provisions for inventory devaluation, inventory shortages (after deducting the responsibility of the relevant individuals or collectives) are fully and promptly recognized in the cost of services provided during the period, even if the service has not been determined to have been provided.

18. Corporate income tax

Current Corporate Income Tax Expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Current Corporate income tax rate

The Corporation applies the corporate income tax rate of 20% for production and business activities with taxable income from Apr 1, 2026 to Jun 30, 2026.

19. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Corporation's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Corporation should consider the nature of the relationship rather than the legal form of the relationship.

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20. Segment information

Because the Corporation's business activities during the period are mainly in the field of construction consultancy and take place in the territory of Vietnam, the Corporation did not prepare Segment Reports by business sector and geographical area.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM BALANCE SHEET

1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	18,385,020,273	13,741,130,237
Demand deposits	45,844,930,009	35,125,093,969
Cash equivalents	40,380,000,000	15,000,000,000
Total	104,609,950,282	63,866,224,206

2. Financial investments

The Corporation's financial investments include investments held to maturity and capital contributions to other entities. Information on the Corporation's financial investments is as follows:

2a. Held to maturity investments

Term deposits with terms of over 3 months and up to 13 months, with a book value equal to the original price.

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
- Term deposits (from 03 months to 13 months)	195,233,310,000	-	195,547,210,000	-
Total	195,233,310,000	-	195,547,210,000	-

Unit: VND

2b. Investment in equity to other entities

The book value of capital contributions to other entities is recorded according to the Equitization Finalization Minutes as of October 6, 2016 prepared by CPA Vietnam Auditing Company Limited on October 10, 2018 and Decision No. 607/QD-BXD dated May 24, 2021 on the value of state capital at the time of handover of the parent company - Vietnam National Construction Consultant Corporation to Vietnam National Construction Consultant Corporation - JSC.

Information on the Corporation's financial investments is as follows:

VIETNAM NATIONAL CONSTRUCTION CONSULTANT CORPORATION - JSC
Financial Statements for the accounting period from 01/04/2026 to 30/06/2026

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Unit: VND

	30/06/2026		01/01/2026	
	Ownersh ip ratio	Book value	Ownersh ip ratio	Book value
Investments in Member companies		68,243,850,433		68,243,850,433
Consultancy on Construction of Building Material Projects JSC (CCBM)	51%	11,599,524,738	51%	11,599,524,738
Vietnam Investment Consulting and Construction Designing JSC (CDC)	51%	10,152,212,002	51%	10,152,212,002
Vietnam National Consultant JSC. for Industrial and Urban Construction (VCC)	51%	14,039,197,402	51%	14,039,197,402
Union of Survey JSC(Usco)	57,76%	32,452,916,291	57,76%	32,452,916,291
Investment in Associates		50,473,354,941		50,473,354,941
National General Construction Consulting JSC (NAGECCO)	48,57%	22,098,023,547	48,57%	22,098,023,547
Vietnam Water, Sanitation and Environment JSC (VIWASE)	35,35%	16,079,573,733	35,35%	16,079,573,733
Construction Consultant Safety Technique Inspection JSC (INCOSAF)	49%	5,723,981,751	49%	5,723,981,751
Technology and Consultancy JSC (CIC)	49%	6,571,775,910	49%	6,571,775,910
Investment in other entities		38,025,693,509		38,025,693,509
Consultant and Inspection JSC of Construction Technology and Equipment (CONINCO)	19,7%	21,114,000,000	19,7%	21,114,000,000
Lilamaland Corporation (LILAMA)	6,21%	6,626,292,837	6,21%	6,626,292,837
Tan Cang infrastructure Development Investment Joint Stock Company	10%	8,860,349,441	10%	8,860,349,441
Asia Pacific Engineering Consultants (APECO)	13,8%	1,425,051,231	13,8%	1,425,051,231
Total		156,742,898,883		156,742,898,883

Fair value

The Corporation has not determined the fair value of these financial investments because Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Systems do not have specific guidance on determining fair value. For investments in public companies, because the shares of these companies have low trading volume on the stock market and are illiquid, the Corporation has not determined the fair value based on the closing price on December 31, 2025 and Jun 30, 2026 of these companies.

Performance of Subsidiaries and Affiliates

Other Subsidiaries and Associates are operating normally, with no major changes compared to the previous period.

Transactions with Subsidiaries and Affiliates

During the period, the Corporation only had transactions mainly with Subsidiaries and Associates as follows:

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	01/01/2026- 30/06/2026 VND	01/01/2025- 30/06/2025 VND
Dividends from Subsidiaries	8,976,064,377	6,173,291,120
Consultancy on Construction of Building Material Projects JSC (CCBM)	49,846,177	43,600,920
Vietnam Investment Consulting and Construction Designing JSC (CDC)	2,476,927,200	1,533,100,800
Union of Survey JSC(Usco)	651,203,000	346,249,400
Vietnam National Consultant JSC. for Industrial and Urban Construction (VCC)	5,798,088,000	4,250,340,000
Dividends from Associates	5,929,731,520	5,179,145,000
Construction Consultant Safety Technique Inspection JSC (INCOSAF)	746,760,000	795,270,000
Technology and Consultancy JSC (CIC)	1,135,491,520	611,795,000
Vietnam Water, Sanitation and Environment JSC	1,018,080,000	1,018,080,000
National General Construction Consulting JSC	3,029,400,000	2,754,000,000

3. Trade receivables

	30/06/2026 VND	01/01/2026 VND
Quang Ninh Provincial Police	504,614,400	513,188,400
Airports Corporation of Vietnam - JSC	15,125,416	15,125,416
Project Management Board for Construction Investment No. 1 of Lao Cai Province	495,600,000	495,600,000
Dong Anh District Construction Investment PMB	887,232,658	819,482,658
Project Management Board for Investment and Construction in Area I, Quang Ninh Province	427,419,713	6,993,327,665
Other objects	65,298,951,317	67,734,977,509
Total	67,628,943,504	76,571,701,648

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4. Prepayment to Suppliers

	30/06/2026	01/01/2026
	VND	VND
Union Of Survey And Construction Joint Stock Company - USCO	68,000,000	68,000,000
COTECCONS Construction Joint Stock Company	150,000,000	150,000,000
Hihaus & Co Company Limited	225,000,000	120,000,000
VIET GLOBAL Development Joint Stock Company	-	180,000,000
Thang Long Electrical Construction Consulting Joint Stock Company	-	272,331,008
POWER INVESTIGATION AND DESIGNING 4 ONE MEMBER COMPANY LIMITED	518,400,000	-
Other suppliers	2,063,872,959	1,012,047,102
Total	3,025,272,959	1,802,378,110

5. Other short-term receivables

5a. Short – term

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Other payables from related parties	2,320,485,247	-	1,551,100,000	-
Dividends receivable	2,151,049,177	-	1,450,000,000	-
Union of Survey JSC(Usco)	2,101,203,000	-	1,450,000,000	-
Consultancy on Construction of Building Material Projects JSC (CCBM)	49,846,177	-	-	-
Receivables from Capital Representative Remuneration	169,436,070	-	101,100,000	-
Vietnam National Consultant JSC. for Industrial and Urban Construction (VCC)	64,136,070	-	-	-
Consultancy on Construction of Building Material Projects JSC (CCBM)	15,300,000	-	5,100,000	-
Technology and Consultancy JSC (CIC)	54,000,000	-	36,000,000	-
Union of Survey JSC(Usco)	36,000,000	-	24,000,000	-
National General Construction Consulting JSC (NAGECCO)	-	-	36,000,000	-
Receivables from other organizations and individuals	28,837,672,221	-	23,724,980,679	-
- Receivables from representative remuneration	126,999,994	-	264,066,660	-
- Personal income tax receivables	2,527,323,461	-	6,753,703,347	-
- Advances	9,748,013,125	-	14,912,175,123	-
- Deposits and security deposits	45,000,000	-	71,000,000	-
- Overpaid insurance	2,796,352	-	4,304,761	-
- Others	16,387,539,289	-	1,719,730,788	-
Total	31,158,157,468	-	25,276,080,679	-

5b. Other long-term receivables

Deposit, bet, collateral

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6. Doubtful debts

All of the following receivables are overdue for 3 years and have been provisioned for:

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
Song Da Urban Development and Construction Investment JSC	167,867,000	(167,867,000)	167,867,000	(167,867,000)
TID Façade JSC	773,932,585	(773,932,585)	773,932,585	(773,932,585)
People's Committee of Phuc Yen town	341,861,000	(341,861,000)	341,861,000	(341,861,000)
MHDI 10 COMMERCIAL AND CONSTRUCTION INVESTMENT JOINT STOCK COMPANY	938,181,817	(938,181,817)	938,181,817	(938,181,817)
Receivables from other organizations and individuals	5,891,335,759	(5,891,335,759)	7,214,927,652	(7,214,927,652)
Total	8,113,178,161	(8,113,178,161)	9,436,770,054	(9,436,770,054)

Unit: VND

7. Inventories

	30/06/2026 VND	01/01/2026 VND
Bai Lu Eco-tourism Area	1,023,513,994	893,513,994
Event Center Project at Lot CC01, An Hung New Urban Area	3,391,261,243	3,391,261,243
Long Thanh International Airport Construction Project	7,759,376,679	7,872,326,336
BIDV Bank Housing Construction Investment Project		1,033,905,322
Other projects	80,568,457,752	60,130,939,914
Total	92,742,609,668	73,321,946,809

8. Deferred expenses pending allocation

8a. Short-term

	30/06/2026 VND	01/01/2026 VND
- Computer software	82,980,000	207,450,000
Total	82,980,000	207,450,000

8b. Long-term

	30/06/2026 VND	01/01/2026 VND
- Tools and supplies used	3,627,361,787	4,034,053,570
Total	3,627,361,787	4,034,053,570

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9. Tangible Fix assets

	Unit: VND				
	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Total
Historical cost					
Beginning balance as of 01/01/2026	69,900,339,549	38,023,484,546	7,303,151,841	1,962,514,907	117,189,490,843
Increase in the period	-	-	-	89,525,926	89,525,926
Purchase in the period	-	-	-	89,525,926	89,525,926
Decrease in the period	-	-	-	-	-
Liquidation, disposal in the period	-	-	-	-	-
Ending balance as of 30/06/2026	69,900,339,549	38,023,484,546	7,303,151,841	2,052,040,833	117,279,016,769
Accumulated depreciation					
Beginning balance as of 01/01/2026	15,368,895,579	21,588,001,090	5,122,684,607	1,945,315,872	44,024,897,148
Increase in the period	837,451,827	1,287,246,945	190,748,208	35,850,270	2,351,297,250
Depreciation in the period	837,451,827	1,287,246,945	190,748,208	35,850,270	2,351,297,250
Decrease in the period	-	-	-	-	-
Liquidation, disposal in the period	-	-	-	-	-
Ending balance as of 30/06/2026	16,206,347,406	22,875,248,035	5,313,432,815	1,981,166,142	46,376,194,398
Net carrying amount					
Beginning balance as of 01/01/2026	54,531,443,970	16,435,483,456	2,180,467,234	17,199,035	73,164,593,695
Ending balance as of 30/06/2026	53,693,992,143	15,148,236,511	1,989,719,026	70,874,691	70,902,822,371

In which:

Cost of fully depreciated tangible fixed assets but still in use at the end of the year: VND 8,059,219,106.

10. Intangible Fixed Assets

	<i>Unit: VND</i>	
	Computer software	Total
Historical cost		
Beginning balance as of 01/01/2026	10,076,648,420	10,076,648,420
Increase in the period	-	-
Purchase in the period	-	-
Ending balance as of 30/06/2026	10,076,648,420	10,076,648,420
Accumulated amortization		
Beginning balance as of 01/01/2026	9,763,801,753	9,763,801,753
Increase in the period	77,090,000	77,090,000
Amortization in the period	77,090,000	77,090,000
Ending balance as of 30/06/2026	9,840,891,753	9,840,891,753
Net carrying amount		
Beginning balance as of 01/01/2025	312,846,667	312,846,667
Ending balance as of 30/06/2026	235,756,667	235,756,667

In which:

Cost of fully depreciated intangible fixed assets but still in use at the end of the year: VND 9,305,748,420.

11. Investment Properties

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The investment property is the 4th floor of VG Building, handed over from Consultancy on Construction of Building Material Projects Joint Stock Company - CCBM, which has been recorded in the enterprise valuation file for equitization of the Corporation approved in Decision 980/QD-BXD dated August 25, 2015 of the Ministry of Construction on enterprise value for equitization of the parent company - Vietnam National Construction Consultant Corporation. The Corporation has not yet been granted a Certificate of ownership of this investment property.

Item	30/06/2026	Increase	Decrease	01/01/2026
Investment properties held for lease				
Historical cost	11,856,000,000	-	-	11,856,000,000
Buildings	11,856,000,000	-	-	11,856,000,000
Accumulated depreciation	4,399,876,360	191,225,808	-	4,208,650,552
Buildings	4,399,876,360	191,225,808	-	4,208,650,552
Net carrying amount	7,456,123,640	-	191,225,808	7,647,349,448
Buildings	7,456,123,640	-	191,225,808	7,647,349,448

12. Short-term Trade Payables

	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
Related parties	113,946,089	113,946,089	113,946,089	113,946,089
- Consultancy on Construction of Building Material Projects JSC (CCBM)	113,946,089	113,946,089	113,946,089	113,946,089
Others	25,387,763,071	25,387,763,071	21,074,588,759	21,074,588,759
- INNO Joint Stock Company	555,544,845	555,544,845	555,544,845	555,544,845
- Anh Kiet Production and Trading Company Limited	524,025,610	524,025,610	724,025,610	724,025,610
- 38 Architecture Investment and Design Construction Joint	102,416,390	102,416,390	102,416,390	102,416,390
- PLA VIET NAM DESIGN STUDIO JOINT STOCK COMPANY	1,077,355,964	1,077,355,964	1,077,355,964	1,077,355,964
-RECO Construction Joint Stock Company	-	-	982,916,975	982,916,975
- Other Entities	23,128,420,262	23,128,420,262	17,632,328,975	17,632,328,975
Total	25,501,709,160	25,501,709,160	21,188,534,848	21,188,534,848

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13. Short-term Prepayment from Customers

	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
- SLUC Company Limited	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000
- DB Investment and Development One Member Company Limited	228,320,250	228,320,250	863,983,750	863,983,750
- IC IctasInsaat Sanayi veTicaret A.S	4,147,586,866	4,147,586,866	5,617,920,263	5,617,920,263
- Vega City Joint Stock Company	1,253,888,384	1,253,888,384	1,253,888,384	1,253,888,384
- Everland Phu Yen Joint Stock Company	4,438,094,295	4,438,094,295	4,438,094,295	4,438,094,295
-Tan A Dai Thanh Development Joint Stock Company	362,454,928	362,454,928	362,454,928	362,454,928
- Other Entities	171,070,156,049	171,070,156,049	147,377,154,161	147,377,154,161
Total	183,000,500,772	183,000,500,772	161,413,495,781	161,413,495,781

14. Taxes and other Payables to the State budget

Unit: VND

	Payable at the opening period	Receivable at the opening period	Payable arise in the period	Amount paid in the period	Payable at the closing period	Receivable at the closing period
Value added tax	3,755,222,416	-	11,030,836,005	12,994,881,623	1,951,168,789	159,991,991
Corporate income tax	171,298,157	-	4,635,917,072	1,771,298,157	3,035,917,072	-
Personal income tax	4,523,567,124	-	467,538,482	6,771,099,881	42,382,627	1,822,376,902
Land tax and land rental	-	212,948,889	1,056,064,464	1,098,307,042	-	255,191,467
Other taxes	-	-	45,461,025	46,461,025	-	1,000,000
Fees, charges and other payables	-	-	1,605,861	1,605,861	-	-
Total	8,450,087,697	212,948,889	17,237,422,909	22,683,653,589	5,029,468,488	2,238,560,360

Value Added Tax

The Corporation pays value added tax by the deduction method. The value added tax rate for exported goods is 0%. On June 30, 2025, the Government issued Decree No. 174/2025/ND-CP stipulating the policy of reducing value added tax according to Resolution No. 204/2025/QH15 dated June 17, 2025 of the National Assembly, effective from July 1, 2025 to December 31, 2026.

Corporate Income Tax

The Corporation must pay Corporate Income Tax on taxable income at a rate of 20%.

The Corporate Income Tax payable for the period is estimated as follows:

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	01/01/2026- 30/06/2026 VND	01/01/2025- 30/06/2025 VND
Corporate income tax expense for 2026		
Total profit before tax	43,293,254,126	26,037,576,201
Adjustments to increase or decrease accounting profit to determine profit subject to corporate income tax:	1,306,809	7,757,209
<i>Upward adjustments</i>	<i>1,306,809</i>	<i>7,757,209</i>
Taxable income	43,294,560,935	26,045,333,410
Tax-exempt income	(20,114,975,573)	(14,486,676,501)
Taxable income	23,179,585,362	11,558,656,909
Tax rate	20%	20%
Corporate income tax payable	4,635,917,072	2,311,731,382

Land rental

Currently, the Corporation is temporarily recording land rental payments in accordance with Notice No. 9994/TB-HAN-QLĐ dated Mar 30, 2026 issued by the Hanoi Tax Office. The land rental amount recorded for the second of 2026 is VND 528,032,232.

Housing tax

Housing tax is paid according to the notice of the tax authority.

Other taxes

The Corporation declares and pays according to regulations.

15. Short-term accrued expenses

	30/06/2026 VND	01/01/2026 VND
Project costs accrued based on consulting contract revenue	4,989,736,813	3,484,030,517
Total	4,989,736,813	3,484,030,517

NOTES TO FINANCIAL STATEMENTS

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16. Other payables

	30/06/2026 VND	01/01/2026 VND
<i>Other payables to related parties</i>	2,250,000,000	2,250,000,000
- National General Construction Consulting JSC (NAGECCO)	375,000,000	375,000,000
- Vietnam Investment Consulting and Construction Designing JSC (CDC)	375,000,000	375,000,000
- Union of Survey JSC(Usco)	375,000,000	375,000,000
- Consultancy on Construction of Building Material Projects JSC (CCBM)	375,000,000	375,000,000
- Vietnam Water, Sanitation and Environment JSC (VIWASE)	375,000,000	375,000,000
- Consultant and Inspection JSC of Construction Technology and Equipment (CONINCO)	375,000,000	375,000,000
<i>Other</i>	25,382,988,288	22,032,977,149
- Trade union fund	488,804,984	61,807,902
- Social insurance	-	29,735,018
- Short-term deposits, collateral received	250,199,162	347,299,162
- Remuneration	1,209,385,309	1,472,676,768
- Others	23,434,598,833	20,121,458,299
Total	27,632,988,288	24,282,977,149

The Corporation has no other overdue unpaid debts..

17. Provision for Short-term payables

Provision for payables related to the Consulting Contract with Thai Nguyen Iron and Steel Joint Stock Company according to Conclusion No. 167/KL-TTCP dated June 14, 2019 of the Government Inspectorate on the Production Expansion Project, Phase 2 - Thai Nguyen Iron and Steel Company and may have to return the contract value collected.

18. Bonus and Welfare fund

	01/01/2026	Increase due to provision from profit	Expenditure of funds during the period	30/06/2026
Bonus fund	1,803,033,002	-	(1,806,020,000)	(2,986,998)
Welfare fund	581,328,529	-	(2,864,000,000)	(2,282,671,471)
Reward fund of executive management board of company	697,581,477	-	-	697,581,477
Cộng	3,081,943,008	-	(4,670,020,000)	(1,588,076,992)

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19. Owner's equity

19a. Equity Fluctuation Reconciliation Table

Unit: VND

	Contributed capitalu	Development and investment funds	Retained earnings	Total
Balance as of 01/01/2025	357,744,480,000	5,267,881,744	37,188,804,024	400,201,165,768
Increase in capital in previous year	-	1,600,000,000	524,140,716	2,124,140,716
Profit/loss for previous year	-	-	37,712,944,740	37,712,944,740
Profit distribution	-	1,600,000,000	(37,188,804,024)	(35,588,804,024)
Balance as of 31/12/2025	357,744,480,000	6,867,881,744	37,712,944,740	402,325,306,484
Balance as of 01/01/2026	357,744,480,000	6,867,881,744	37,712,944,740	402,325,306,484
Increase in capital in current year	-	-	38,657,337,054	38,657,337,054
Profit/loss for previous year	-	-	38,657,337,054	38,657,337,054
Current year decrease in	-	-	-	-
Profit distribution	-	-	-	-
Paid dividends	-	-	-	-
Balance as of 30/06/2026	357,744,480,000	6,867,881,744	76,370,281,794	440,982,643,538

19b. Details of owner's capital contribution

	30/06/2026 VND	Rate %	01/01/2026 VND	Rate %
State shareholder capital contribution	312,377,480,000	87.32	312,377,480,000	87.32
Capital contribution of foreign shareholders ORIENTAL CONSULTANTS GLOBAL CO.,LTD	24,760,000,000	6.92	24,760,000,000	6.92
	20,607,000,000	5.76	20,607,000,000	5.76
Other shareholders' equity	357,744,480,000	100	357,744,480,000	100

19c. Stock

	30/06/2026 VND	01/01/2026 VND
Quantity of Authorized issuing stocks	35,774,448	35,774,448
Number of stocks sold to the public	35,774,448	35,774,448
Common stocks	35,774,448	35,774,448
Quantity of outstanding shares in circulation	35,774,448	35,774,448
Common stocks	35,774,448	35,774,448
Par value per stock (VND/stock)	10,000	10,000

20. Off Statement of Interim Financial Position Items

Foreign currencies

At the end of the reporting period, cash and cash equivalents included USD 33,127.74 (beginning balance USD 6,140.94).

NOTES TO FINANCIAL STATEMENTS

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VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED INCOME STATEMENT

1. Total Revenue from Sales of Goods and Rendering of services

1a. Total revenue

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Revenue from consulting service	135,576,877,621	86,506,695,000
Revenue from Office floor rental	2,246,222,670	1,667,631,147
Total	137,823,100,291	88,174,326,147

1b. Revenue from sales and rendering of services to related parties

(See detailed explanation in Page 33)

2. Costs of Goods sold

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Cost of service	114,320,363,085	73,218,399,945
Cost of Office floor rental	1,219,080,056	1,298,300,366
Total	115,539,443,141	74,516,700,311

3. Finance income

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Interest income, interest from loans	1,903,606,005	1,451,471,065
Dividends or profits received	20,102,413,406	12,952,960,374
Unrealised exchange gain	12,562,167	615,327
Total	22,018,581,578	14,405,046,766

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4. General Administrative Expenses

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Office supplies costs	87,173,045	82,975,096
Raw materials	42,396,677	48,792,358
Labour expenses	7,505,132,641	5,057,183,967
Depreciation expenses	432,718,025	572,470,869
Tax, Charge, Fee	528,032,232	528,032,232
Expenses of outsourcing services	101,146,538	44,097,420
Provision expenses	(934,361,794)	(1,036,126,800)
Other expenses in cash	2,479,346,618	2,301,909,834
Total	10,241,583,982	7,599,334,976

5. Other income

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Gain from design scheme competition	-	107,592,592
Others	550,370,373	-
Total	550,370,373	107,592,592

6. Other expense

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Cost of design proposal	-	102,212,963
Others	550,910,142	3,546,100
Total	550,910,142	105,759,063

NOTES TO FINANCIAL STATEMENTS

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7. Business and Production cost by items

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Raw materials	13,852,550,145	8,107,662,594
Labour expenses	67,877,552,466	41,485,062,908
Tax, Charge, Fee	528,032,232	528,032,232
Depreciation and amortisation	1,399,985,039	1,678,127,066
Expenses of outsourcing services	101,146,538	44,097,420
Provision expenses	(934,361,794)	(1,036,126,800)
Other expenses in cash	46,195,646,566	30,094,915,535
Total	129,020,551,192	80,901,770,955

VII. OTHER INFORMATION

1. Transactions and balances with related parties

Related parties to the Corporation include: key management members, individuals related to key management members and other related parties.

1a. *Transactions and balances with key management members and individuals related to key management members*

Key management members include: members of the Board of Management and members of the General Directors. Individuals related to key management members are close family members of key management members.

Transactions with key management members and individuals related to key management members

The Corporation does not have any sales or service transactions with key management members and individuals related to key management members and only has the following transactions with members of the Board of Management and individuals related to key management members.

Key Management Members' Remuneration

The income of key management members in the second quarter of 2026 is VND 1,414,500,000.

1b. *Transactions and balances with other related parties*

Other related parties to the Corporation include:

Other related parties	Relationship
Consultancy on Construction of Building Material Projects JSC. (CCBM)	Subsidiary
Vietnam Investment Consulting and Construction Designing JSC (CDC)	Subsidiary
Union of Survey JSC(Usco)	Subsidiary
Vietnam National Consultant JSC. for Industrial and Urban Construction (VCC)	Subsidiary
National General Construction Consulting JSC (NAGECCO)	Associate
Vietnam Water, Sanitation and Environment JSC (VIWASE)	Associate

NOTES TO FINANCIAL STATEMENTS

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Other related parties

Construction Consultant Safety Technique Inspection JSC (INCOSAF)
 CIC Technology and Consultancy JSC

Relationship

Associate
 Associate

Transactions with other related parties:

Purchased goods and services:

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Technology and Consultancy JSC (CIC)		47,100,000

Goods and services sold:

	01/04/2026- 30/06/2026 VND	01/04/2025- 30/06/2025 VND
Vietnam Investment Consulting and Construction Designing JSC (CDC)	74,074,074	-
Union of Survey JSC(Usco)	27,777,778	-
Consultancy on Construction of Building Material Projects JSC	27,777,778	-
Vietnam National Consultant JSC. for Industrial and Urban	92,592,593	-
Vietnam Water, Sanitation and Environment JSC (VIWASE)	27,777,778	-
National General Construction Consulting JSC (NAGECCO)	92,592,593	-
Technology and Consultancy JSC (CIC)	198,232,321	-
Construction Consultant Safety Technique Inspection JSC (INCOSAF)	27,777,778	-

2. Segment information

The Corporation operates mainly in one business field, which is construction consultancy, and only takes place within the territory of Vietnam.

3. Events occurring after the balance sheet date

There are no material events occurring after the balance sheet date that require adjustment to or disclosure in the interim consolidated financial statements.

Hanoi, Jul 30, 2026

Prepared by

Chief Accountant

General Director



Trinh Tuan Anh



Nguyen Thi Doan Trang




Nguyen Minh Hong