CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM
BT1-07 Khu Đô thị mới An Hưng, P.Dương Nội, Hà Nội
2026.08.27 18:51:56+07'00'

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
	Độc lập - Tự do - Hạnh phúc
VIETNAM MACHINE INVESTMENT DEVELOPMENT J.S.C	***THE SOCIALIST REPUBLIC OF VIETNAM***
	Independence – Freedom – Happiness
---	---
Số/ *No.*: 50/2026/TB – VIMID	Hà Nội, ngày 27 tháng 08 năm 2026 *Hanoi, Day 27 Month 08 Year 2026*

CÔNG BỐ THÔNG TIN
INFORMATION DISCLOSURE

Kính gửi/*To:* - Ủy ban Chứng khoán Nhà nước/ *The State Securites Commission*
- Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh/ *Ho Chi Minh Stock Exchange*

1. Tên tổ chức: **Công ty cổ phần Đầu tư Phát triển Máy Việt Nam**
   Name of the Organization: ***Vietnam Machine Investment Development J.S.C***
   - Mã chứng khoán: VVS
     Ticker: VVS
   - Địa chỉ trụ sở chính: BT1-07 Khu đô thị mới An Hưng, Đường Tố Hữu, Phường Dương Nội, Thành Phố Hà Nội, Việt Nam.
     Address of the Head Office: BT1-07 An Hung New Urban Area, To Huu Street, Duong Noi Ward, Hanoi, Vietnam.
   - Điện thoại liên hệ: 024.6666.1788 Fax:
     Landline: 024.6666.1788 *Fax:*
   - E-mail: https://vimid.vn/

2. Nội dung thông tin công bố/ *Contents of information disclosure:*
   Tiếng Việt: Công văn giải trình Báo cáo tài chính soát xét bán niên năm 2026
   Eng: Explanation of Reviewed Interim Financial Statements for the first 06 months of 2026

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 27/08/2026 tại đường dẫn https://vimid.vn/quan-he-co-dong/
   This information was published on the Company's website on 27/08/2026 at this link https://vimid.vn/quan-he-co-dong/
   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/ Attachments:

- Công văn giải trình Báo cáo tài chính soát xét bán niên năm 2026/ *Explanation of Reviewed Interim Financial Statements for the first 06 months of 2026*

CÔNG TY CỔ PHẦN
ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM
VIETNAM MACHINE INVESTMENT DEVELOPMENT J.S.C
Người được ủy quyền Công bố thông tin
Person authorized to disclosure information
(Ký, ghi rõ họ tên và đóng dấu)
(Sign, write full name and seal)

M.S.D.N: 0104498... C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM
THÀNH PHỐ HÀ NỘI

VŨ QUỐC HÒA

VIETNAM MACHINE INVESTMENT DEVELOPMENT JSC	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No.: 21/2026/CV – VIMID *(Re: Explanation of Reviewed interim financial statement for the first half of 2026)*	*Hanoi, 27th August, 2026*

To: - State Securities Commission
- Ho Chi Minh Stock Exchange

1. Company name: Vietnam Machine Investment Development Joint Stock Company
2. Stock code: VVS
3. Head Office Address: BT1-07 An Hung New Urban Area, To Huu Street, Duong Noi Ward, Hanoi City, Vietnam
4. Contents of information announcement:

The Company's Reviewed Interim Separated and Consolidated financial statements for the First half of 2026 include: Financial Statement, Income Statement, Cash Flow Statement and Notes to Financial Statements.

Explanation content: Explanation of profit after corporate income tax in the report on business results of the announced period increased by over 10% compared to the same period last year. Specifically:

Criteria	First half 2026	First half 2025	Increase
Reviewed Separated Financial Statements:			
Profit before CIT (VND)	516,771,084,643	101,698,726,390	408.14%
Profit after CIT (VND)	412,659,540,992	81,342,361,618	407.31%
Reviewed Consolidated Financial Statements:			
Profit before CIT (VND)	516,771,084,643	101,698,726,390	408.14%
Profit after CIT (VND)	412,065,753,290	81,342,361,618	406.58%

Separated and Consolidated profit after tax in the second quarter of 2026 increased by over 10% compared to the same period in 2025 due to the following key factors:

1. Favourable market and outstanding breakthrough revenue:

Market demand increased sharply when key transport infrastructure projects and logistics activities nationwide simultaneously accelerated the progress, significantly increasing the demand for transport investment from contractors and transport enterprises.

Net revenue in first half of 2026 reached VND 7,007 billion, up 118.44% over the same period last year.

2. Gross profit margin improved positively

Gross profit reached VND 583 billion, up 220.33% – a significantly higher growth rate than the growth rate of revenue (118.44%). Gross profit margin expanded from 5.67% (1H2025) to 8.32% (1H2026).

This result comes from the Company's optimization of cost of goods sold (good inventory management, negotiation of preferential price policies commensurate with sales volume) combined with shifting the product porfolio towards vehicles and services which have better profit margins.

3. Financial Revenue Growth and Flexible Exchange Rate Risk Management

Revenue from financial activities increased by 195.45% (equivalent to an increase of VND 130 billion), mainly thanks to outstanding cash flow from business activities to help optimize interest income i.e. earnings from bank deposits.

Despite the increase in interest expenses due to the Company's proactive increase in credit lines to finance working capital for business expansion, ratio of financial expenses to financial revenues decreased from 99.66% to 50.98% over the same period. This affirms the effectiveness of proactively controlling exchange rate risks through financial instruments (forward foreign currency purchase contracts), minimizing the cost of exchange rate losses arising from international payments.

4. Optimize management resources throughout the system

Although business management expenses increased in absolute value to serve the expanding business scale, the ratio of G&A Expenses to Net Revenue still decreased from 1.31% to 1.1%.

This result shows that the Company has effectively optimized management resources throughout the system, helping to significantly reduce the proportion of fixed operating costs per revenue generated.

Vietnam Machine Investment Development Joint Stock Company would like to explain the reasons for the profit after tax on the Financial Report for the first half of 2026 to increase by over 10% compared to the same period last year for the State Securities Commission and the Ho Chi Minh Stock Exchange as above.

We would like to commit to take full responsibility for the accuracy and truthfulness of this content./.

Recipients:
- *As mentioned above;*
- *BOD;*
- *Communication Dept.;*
- *Filings.*

LEGAL REPRESENTATIVE OF THE COMPANY
CHAIRMAN OF THE BOARD OF DIRECTORS

M.S.D.N: 0104498100 - C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM THÀNH PHỐ HÀ NỘI

CHỦ TỊCH HĐQT

Nguyễn Vũ Trụ