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 10:36:59+07'00'

Mẫu số 01-A
Form 01-A

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	***SOCIALIST REPUBLIC OF VIETNAM***
	Independence – freedom – Happiness
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Số/*No.*: 49/2026/TB – VIMID	*Hà Nội, ngày 27 tháng 08 năm 2026* *Hanoi, Day 27 Month 08 Year 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
DISCLOSURE OF PERIODIC FINANCIAL STATEMENT INFORMATION

Kính gửi/To: - Sở Giao dịch Chứng khoán TP.HCM/ *Ho Chi Minh Stock Exchange*

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Đầu tư Phát triển Máy Việt Nam thực hiện công bố thông tin báo cáo tài chính (BCTC) soát xét bán niên 2026 như sau:

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Vietnam Machine Investment Development Joint Stock Company hereby discloses the the Reviewed Interim financial statements (FS) for first 06 months of the year 2026 as follows:

1. **Tên tổ chức:** Công ty cổ phần Đầu tư Phát triển Máy Việt Nam

   Entity name: *Vietnam Machine Investment Development J.S.C*

- Mã chứng khoán: VVS

  Ticker: VVS

- Địa chỉ: BT1-07 Khu đô thị mới An Hưng, Tố Hữu, Phường Dương Nội, Thành Phố Hà Nội, Việt Nam

  Registered Address: BT1-07 An Hung New Urban Area, Duong Noi Ward, Hanoi

- Điện thoại liên hệ/*Landline*: 024.6666.1788 Fax: ……..
- Email: ir@vimid.vn Website: https://vimid.vn/

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

- BCTC soát xét bán niên 2026/Reviewed Interim financial statements (FS) for first 06 months of the year 2026:

☑ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statement (Applicable to Listed entity having no subsidiaries and the superior level accounting unit has affiliated units)*;

☑ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statement (Applicable to Listed entity having subsidiaries)*;

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *General Financial Statement (Applicable to Listed entity having accounting unit under the seperated accounting apparatus).*

– Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases required to giving explanation*:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC/ *The auditor has given qualified opinion on the Financial Statement.*

☐ Có/*Yes* ☑ Không/*No*

Văn bản giải trình trong trường hợp tích có/ *Explanation in writing required in case ticked as yes*:

☐ Có/*Yes* ☐ Không/*No*

+ Các bút toán kế toán có sự chênh lệch trước và sau kiểm toán/ *Accounting entries have differences before and after audit*:

☐ Có/*Yes* ☑ Không/*No.*

Văn bản giải trình trong trường hợp tích có/*Explanation in writing required in case ticked as yes*:

☐ Có/*Yes* ☐ Không/*No*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year.*:

☐ Có/*Yes* ☑ Không/*No*

Văn bản giải trình trong trường hợp tích có/ *Explanation in writing required in case ticked as yes*:

☐ Có/*Yes* ☐ Không/*No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa:*

☐ Có/*Yes* ☑ Không/*No*

Văn bản giải trình trong trường hợp tích có/ *Explanation in writing required in case ticked as yes*:

☐ Có/*Yes* ☐ Không/*No*

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 has been disclosed on the Company website on 27 August, 2026 in the following link https://vimid.vn/quan-he-co-dong/

Tài liệu đính kèm/Attachments:

- BCTC riêng soát xét bán niên 2026/ *the Reviewed Interim separate financial statement (FS) for first 06 months of the year 2026;*
- BCTC hợp nhất soát xét bán niên 2026/ *the Reviewed Interim consolidated financial statement (FS) for first 06 months of the year 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
Authorized Person to Disclosure Information
(Ký, ghi rõ họ tên và đóng dấu)
(Sign, full name and seal)

VŨ QUỐC HÒA

INTERIM SEPARATE FINANCIAL STATEMENTS

VIETNAM MACHINE INVESTMENT DEVELOPMENT JOINT STOCK COMPANY

for the period from 01/01/2026 to 30/06/2026
(Reviewed)

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Vietnam Machine Investment Development Joint Stock Company ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01/01/2026 to 30/06/2026.

THE COMPANY

Vietnam Machine Investment Development Joint Stock Company was established and operates under the Joint Stock Company Business Registration Certificate No. 0104498100 issued by the Hanoi Department of Planning and Investment (now Hanoi Department of Finance) for the first time on 05 March 2010 and amended for the 18th time on 10 August 2026.

The Company's head office is located at BT1-07 An Hung New Urban Area, To Huu Street, Duong Noi Ward, Hanoi City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

The members of the Board of Directors, Board of Management and Audit Committee during the period and to the reporting date are:

Board of Directors

Mr. Nguyen Vu Tru	Chairman	(Reappointed on 20 April 2026)
Ms. Nguyen Thi Thu Huyen	Member	(Reappointed on 20 April 2026)
Ms. Hoang Thi Van	Member	(Resigned on 20 April 2026)
Mr. Nguyen Thanh Binh	Member	(Reappointed on 20 April 2026)
Mr. Chu Quang Huy	Member	(Reappointed on 20 April 2026)
Mr. Kieu Anh Dao	Member	(Appointed on 20 April 2026)

Board of Management the Chief Accountant

Mr. Kieu Anh Dao	Director
Ms. Nguyen Thi Tam	Chief Accountant

Audit Committee

Mr. Chu Quang Huy	Head	(Reappointed on 21 April 2026)
Ms. Nguyen Thi Thu Huyen	Member	(Reappointed on 21 April 2026)

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of these Interim Separate Financial Statements is Mr. Nguyen Vu Tru – Chairman.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the review of Interim Separate Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We, the Board of Management is responsible for preparation of the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company, its operation results and its cash flows for the period. In preparing those Interim Separate Financial Statements, we is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and Board of Directors to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare and present the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim separatefinancial statements;
- Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

We are responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Separate Financial Statements give a true and fair view of the financial position as at 30 June 2026, its operation results and cash flows for the six-month period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim separatefinancial statements.

Other commitments

We confirm that the Company has fully complied with its information disclosure obligations in accordance with the applicable laws and regulations of Vietnam.

On behalf of the Board of Management

Nguyen Vu Tru
Legal Representative
Approved, 26 August 2026

No. : 260826.013/BCTC.KT1

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, Board of Directors and Board of Management**
Vietnam Machine Investment Development Joint Stock Company

We have reviewed the Interim Separate Financial Statements of Vietnam Machine Investment Development Joint Stock Company prepared on 26 August 2026, as set out on pages 6 to 43 including: Interim Separate Statement of Financial position as at 30 June 2026, Interim Separate Statement of income, Interim Separate Statement of cash flows and Notes to the Interim Separate Financial Statements for the six-month period then ended.

Board of Management's Responsibility

The Board of Management is responsible for the preparation of Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Vietnam Machine Investment Development Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

Pham Anh Tuan
Deputy General Director
Registered Auditor No.: 0777-2023-002-1
Hanoi, 26 August 2026

INTERIM SEPARATESTATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance	Beginning balance
			VND	VND
100	**A. CURRENT ASSETS**		**9,565,924,613,292**	**5,028,561,411,197**
110	**I. Cash and cash equivalents**	**3**	**153,085,788,112**	**86,795,036,045**
111	1. Cash		153,085,788,112	86,795,036,045
120	**II. Short-term investments**	**4**	**5,802,330,231,506**	**3,503,369,673,562**
123	1. Short-term held-to-maturity investments		5,802,330,231,506	3,503,369,673,562
130	**III. Short-term receivables**		**714,807,339,447**	**470,420,412,962**
131	1. Short-term trade receivables	5	430,735,905,551	317,411,280,659
132	2. Short-term prepayments to suppliers	6	24,207,932,548	921,563,015
135	3. Other short-term receivables	7	259,863,501,348	152,087,569,288
140	**IV. Inventories**	**8**	**2,580,348,340,270**	**775,511,777,881**
141	1. Inventories		2,580,348,340,270	775,511,777,881
160	**V. Other current assets**		**315,352,913,957**	**192,464,510,747**
161	1. Short-term deferred expenses	9	6,730,862,272	7,062,539,260
162	2. Deductible value added tax		116,868,037,986	917,512,583
165	3. Other current assets	13	191,754,013,699	184,484,458,904
200	**B. NON-CURRENT ASSETS**		**91,449,938,465**	**87,371,071,810**
210	**I. Long-term receivables**		**6,636,120,000**	**6,526,120,000**
215	1. Other long-term receivables	7	6,636,120,000	6,526,120,000
220	**II. Fixed assets**		**34,821,657,153**	**29,587,858,740**
221	1. Tangible fixed assets	11	20,596,537,738	14,844,282,756
222	*- Historical cost*		*57,566,201,233*	*53,057,358,897*
223	*- Accumulated depreciation*		*(36,969,663,495)*	*(38,213,076,141)*
227	2. Intangible fixed assets	12	14,225,119,415	14,743,575,984
228	*- Historical cost*		*21,845,700,000*	*21,760,700,000*
229	*- Accumulated amortization*		*(7,620,580,585)*	*(7,017,124,016)*
250	**III. Long-term assets in progress**	**10**	**169,200,000**	**169,200,000**
252	1. Construction in progress		169,200,000	169,200,000
260	**IV. Long-term investments**	**4**	**47,026,996,312**	**49,995,934,820**
261	1. Investments in subsidiaries		50,000,000,000	50,000,000,000
264	2. Allowance for impairment of long-term		(2,973,003,688)	(4,065,180)
270	**V. Other long-term assets**		**2,795,965,000**	**1,091,958,250**
271	1. Long-term deferred expenses	9	2,795,965,000	1,091,958,250
280	**TOTAL ASSETS**		**9,657,374,551,757**	**5,115,932,483,007**

INTERIM SEPARATESTATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**8,592,567,716,228**	**4,463,785,188,470**
310	**I. Current liabilities**		**8,592,567,716,228**	**4,463,785,188,470**
311	1. Short-term trade payables	15	7,212,390,772,618	3,268,614,833,053
312	2. Short-term prepayments from customers	16	84,774,919,134	53,373,512,671
314	3. Short-term taxes and other payables to State budget	17	104,676,123,728	101,303,535,794
315	4. Payables to employees		9,743,233,425	35,392,901,000
316	5. Short-term accrued expenses	18	14,857,504,641	5,849,510,476
320	6. Other short-term payables	19	528,378,360,768	441,404,102,877
321	7. Short-term borrowings and finance lease liabilities	14	637,746,801,914	557,846,792,599
400	**D. OWNER'S EQUITY**	**20**	**1,064,806,835,529**	**652,147,294,537**
411	1. Contributed capital		215,250,000,000	215,250,000,000
411a	*- Ordinary shares with voting rights*		*215,250,000,000*	*215,250,000,000*
412	2. Share premium		4,325,000,000	4,325,000,000
420	3. Retained earnings		845,231,835,529	432,572,294,537
420a	*- Retained earnings accumulated till the end of the previous period*		*432,572,294,537*	*111,431,433,608*
420b	*- Retained earnings of the current period*		*412,659,540,992*	*321,140,860,929*
440	**TOTAL CAPITAL**		**9,657,374,551,757**	**5,115,932,483,007**

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

Dang Thi Thanh Thuy	**Nguyen Thi Tam**	**Nguyen Vu Tru**
Preparer	Chief Accountant	Legal Representative
		Approved, 26 August 2026

INTERIM SEPARATESTATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**22**	**7,026,498,503,404**	**3,214,387,323,333**
02	2. Revenue deductions	23	19,589,452,536	6,661,217,430
10	**3. Net revenue from sales of goods and provision of services**		**7,006,909,050,868**	**3,207,726,105,903**
11	**4. Cost of goods sold and provision of services**	**24**	**6,424,061,177,652**	**3,025,774,883,811**
20	**5. Gross profit from sales of goods and rendering of services**		**582,847,873,216**	**181,951,222,092**
22	6. Financial income	25	197,231,003,144	66,758,120,547
23	7. Financial expenses	26	102,194,355,240	66,530,133,369
24	*- In which: Borrowing costs*		*25,733,663,426*	*14,536,589,764*
25	8. Selling expenses	27	84,822,863,765	37,910,055,107
26	9. General and administrative expense	28	75,762,628,877	42,161,789,050
30	**10. Net profit from operating activities**		**517,299,028,478**	**102,107,365,113**
31	11. Other income	29	858,072,776	304,458,747
32	12. Other expense	30	1,386,016,611	713,097,470
40	**13. Other profit**		**(527,943,835)**	**(408,638,723)**
50	**14. Total net profit before tax**		**516,771,084,643**	**101,698,726,390**
51	15. Current corporate income tax expenses	31	104,111,543,651	20,356,364,772
60	**16. Profit after corporate income tax**		**412,659,540,992**	**81,342,361,618**

Dang Thi Thanh Thuy	**Nguyen Thi Tam**	**Nguyen Vu Tru**
Preparer	Chief Accountant	Legal Representative
		Approved, 26 August 2026

INTERIM SEPARATESTATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEMS	Note	This period	Previous period
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profits before tax***		***516,771,084,643***	***101,698,726,390***
	2. Adjustments for:			
02	- Depreciation and amortization of fixed assets and investment properties		2,195,139,378	2,162,196,133
03	- Provisions		2,968,938,508	-
04	- Exchange gains/losses from retranslation of monetary items denominated in foreign currency		(7,984,573,737)	9,057,152,587
05	- Gain/(loss) from investment and financial activities		(140,758,612,491)	(39,698,891,302)
06	- Borrowing costs		25,733,663,426	14,536,589,764
08	***3. Operating profit before changes in working capital***		***398,925,639,727***	***87,755,773,572***
09	- Increase/Decrease in receivables		(364,256,663,333)	(100,411,701,565)
10	- Increase/Decrease in inventories		(1,804,836,562,389)	(423,154,933,418)
11	- Increase/Decrease in payables (excluding interest payables, corporate income tax payable)		4,032,678,890,483	1,382,239,963,821
12	- Increase/Decrease in prepaid expenses		(1,372,329,762)	418,161,502
14	- Interest and other borrowing costs paid		(25,516,700,712)	(11,552,793,931)
15	- Corporate income taxes paid		(80,308,794,464)	(18,111,364,188)
16	- Other receipts from operating activities		3,689,176,640	-
20	***Net cash flow from operating activities***		***2,159,002,656,190***	***917,183,105,793***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(7,143,810,447)	(1,858,135,304)
22	2. Proceeds from disposals of fixed assets and other long-term assets		780,000,000	-
23	3. Loans and purchase of debt instruments from other entities		(5,042,119,999,999)	(1,942,100,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		2,802,300,000,000	936,598,605,479
27	5. Interest and dividend received		73,568,499,751	20,509,187,372
30	***Net cash flow from investing activities***		***(2,172,615,310,695)***	***(986,850,342,453)***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	0. Proceeds from issuance of shares and receipt of contributed capital		-	-
33	1. Proceeds from borrowings		2,868,928,925,109	1,412,748,451,010
34	2. Repayment of principal		(2,789,028,915,794)	(1,283,867,431,696)
40	***Net cash flow from financing activities***		***79,900,009,315***	***128,881,019,314***

INTERIM SEPARATESTATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
50	**Net cash flows in the period**		**66,287,354,810**	**59,213,782,654**
60	**Cash and cash equivalents at the beginning of the year**		**86,795,036,045**	**111,698,069,734**
61	Effect of exchange rate fluctuations		3,397,257	158,152,360
70	**Cash and cash equivalents at the end of the period**	3	**153,085,788,112**	**171,070,004,748**

Dang Thi Thanh Thuy	**Nguyen Thi Tam**	**Nguyen Vu Tru**
Preparer	Chief Accountant	Legal Representative
		Approved, 26 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1 . CHARACTERISTICS OF OPERATION OF THE COMPANY

Form of capital ownership

Vietnam Machine Investment Development Joint Stock Company was established and operates under the Joint Stock Company Business Registration Certificate No. 0104498100 issued by the Hanoi Department of Planning and Investment (now Hanoi Department of Finance) for the first time on 05 March 2010 and amended for the 18th time on 10 August 2026.

The Company's head office is located at BT1-07 An Hung New Urban Area, To Huu Street, Duong Noi Ward, Hanoi City.

The Company's charter capital as at 30 June 2026 was VND 215,250,000,000 (Two hundred fifteen billion, two hundred fifty million Vietnamese Dong), equivalent to 21,525,000 shares, with par value of VND 10,000/share.

As at 30 June 2026, the Company had 458 employees (as at 01 January 2026: 349 employees).

Business field

The Company's business activities include trade and services.

Business activities

Main business activities of the Company are:
- Business in passenger cars and trucks;
- Business in auto parts and accessories;
- Automobile warranty and repair services.

The Company's operations in the period that affects the Interim Separate Financial Statements

Do the overall recovery of the truck market, the Company's net revenue from sales of goods and rendering of services for the current period increased by VND 3,792.54 billion, or 117.99%, compared to the same period of the previous year. In addition, due to the appreciation of the US dollar exchange rate, together with the impact of the flexible use of derivative financial instruments and payment methods, the Company's finance income for the current period increased by VND 130.47 billion, or 195.44%, while finance costs increased by VND 35.66 billion, or 53.61%, compared to the same period of the previous year. These factors were the primary reasons for the Company's net profit from operating activities for the current period to increase by VND 415.19 billion, or 406.62%, compared to the six-month period ended 30 June 2025, resulting in profit before tax of VND 516.77 billion.

Corporate structure

The list of the Company's subsidiaries as at Ending balance is as follows:

No.	Branch Name	Address
1.	Vietnam Machinery Investment and Development Joint Stock Company - Bac Giang branch	Km 60 - National Highway 1, Rieu Village, Dinh Tri Commune, Bac Giang City, Bac Giang Province
2.	Vietnam Machinery Investment and Development Joint Stock Company - Phu Tho branch	Zone 4, Phu Ninh Commune, Phu Tho Province
3.	Vietnam Machinery Investment and Development Joint Stock Company - Tay Ha Noi branch	Tien Phuong Industrial and Handicraft Cluster, Son Dong Hamlet, Chuong My Ward, Hanoi City

No.	Branch Name	Address
4.	Vietnam Machinery Investment and Development Joint Stock Company - Ha Nam branch	La Mat Hamlet, Chau Son Ward, Ninh Binh Province
5.	Vietnam Machinery Investment and Development Joint Stock Company - Thanh Hoa branch	Tien Thanh Hamlet, Hoang Loc Commune, Thanh Hoa Province
6.	Vietnam Machinery Investment and Development Joint Stock Company - Hai Phong branch	Traco Dinh Vu Yard, Dinh Vu Road No. 356, Km2+100, Dong Hai Ward, Hai Phong City
7.	Vietnam Machinery Investment and Development Joint Stock Company - Nghe An branch	Hamlet 2, Nghi Loc Commune, Nghe An Province
8.	Vietnam Machinery Investment and Development Joint Stock Company - Da Nang branch	Km 800+40 National Highway 1A, Hoa Xuan Ward, Da Nang City
9.	Vietnam Machinery Investment and Development Joint Stock Company - Dak Lak branch	Group 3, Block 4, 30/4 Street, Ea Kao Ward, Dak Lak Province
10.	Vietnam Machinery Investment and Development Joint Stock Company - Binh Dinh branch	My Dien Hamlet, Tuy Phuoc Commune, Gia Lai Province
11.	Vietnam Machinery Investment and Development Joint Stock Company - Dong Nai branch	National Highway 51, Group 8, Quarter 3, Long Hung Ward, Dong Nai Province
12.	Vietnam Machinery Investment and Development Joint Stock Company - Ho Chi Minh branch	2600/1B National Highway 1A, Quarter 1, An Phu Dong Ward, Ho Chi Minh City
13.	Vietnam Machinery Investment and Development Joint Stock Company - Quang Ngai branch	No. 141, Dinh Tien Hoang Street (National Highway 1), Cam Thanh Ward, Quang Ngai Province
14.	Vietnam Machinery Investment and Development Joint Stock Company - Quang Binh branch	Km7 – National Highway 18, Quang Hanh Ward, Quang Ninh Province
15.	Vietnam Machinery Investment and Development Joint Stock Company - Dong Ha Noi branch	Group 9, Alley 649, Linh Nam Street, Linh Nam Ward, Hanoi City
16.	Vietnam Machinery Investment and Development Joint Stock Company - Binh Duong branch	No. 173, My Phuoc – Tan Van Street, Quarter 7, Chanh Hiep Ward, Ho Chi Minh City

Information on the Company's subsidiaries is presented in Note 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.
The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies
The Company applies Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance.

Declaration of compliance with Accounting Standards and Accounting System
The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Interim Separate Financial Statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Interim Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 55 of the Interim Financial Statements.

2.4 . Basis for preparation of Interim Separate Financial Statements

Interim Separate Financial Statements are presented based on historical cost principle.

Interim Separate Financial Statements of the Company are prepared based on the basis of direct consolidation from the general data of dependent accounting entities and the head office of the Company. The intra-group balances and transactions between dependent accounting entities and the head office of the Company are fully eliminated or are not eliminated in full.

The Users of these Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Company and its subsidiari for the period from 01/01/2026 to 30/06/2026 of the Company in order to gain enough information regarding the financial position, results of operations and cash flows of the Group.

2.5 . Accounting estimates

The preparation of Interim Separate Financial Statements complies with Vietnamese Accounting Standards, Corporate Accounting System and legal regulations related to the preparation and presentation of Interim Separate Financial Statements required by the Board of Management have to make estimates and assumptions that affect the amounts of liabilities and assets and the presentation of contingent liabilities and assets at the end of the period as well as the amounts of revenue and expenses throughout the period.

Estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- Provision for doubtful debts;
- Provision for devaluation of inventories;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated corporate income tax.

Estimates and assumptions are regularly evaluated based on past experience and other factors, including future assumptions that have a material impact on the Company's Interim Separate Financial Statements and are approved by the Board of Management of the Company assessed it as reasonable.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash and cash equivalents, lending loans, trade receivables and other receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilites are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at transaction date, being the average transfer buying and selling rate of the commercial bank where the Company regularly conducts transactions.

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

- For monetary items denominated in foreign currencies: applied at the average transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions as at the end of the period;
- For demand deposits in foreign currencies: applied at the average transfer buying and selling exchange rate of the commercial bank where the Company maintains its foreign currency accounts.
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

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

2.8 . Cash

Cash comprises cash on hand, demand deposits.

2.9 . Financial investments

Investments held to maturity include: lending loans and term deposits held to maturity for the purpose of earning periodic interest.

Investments in subsidiary are initially recognized in the ledger according to original cost. After initial recognition, the value of these investments is determined at original cost less provision for devaluation of investments.

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

- *Investments in subsidiary:* provision for devaluation of investments is made when the investee has incurred a loss, based on the of subsidiary at the provision date.
- *Investments held to maturity:* allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be kept records in details according to period receivables, entities receivables, types of currency receivable and other factors according to requirements for management of the Company. Receivables are classified as short-term and long-term in the Interim Separate Financial Statements based on the remaining maturity of the receivables 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 where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or expected credit loss.

2.11 . 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, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Interim Financial Statements.

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

The value of inventory for motor vehicles is calculated using the specific identification method. The cost of inventory for others goods is calculated using weighted average method.

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.

2.12 . Fixed assets

Tangible fixed assets and intangible fixed assets are stated at the historical cost. During the useful lives, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and net book value.

Subsequent measurement after initial recognition
If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.
Other costs incurred after fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recognized in the Interim Separate Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 30 years
- Machinery, equipment	03 - 06 years
- Transportation equipment	06 years
- Management equipment	03 - 06 years
- Other tangible assets	03 - 05 years
- Land use rights	38 years
- Computer sofware	03 - 05 years
- Other intangible assets.	06 years

2.13 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the end of the period and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14 . 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.

2.15 . Deferred expenses

The expenses incurred but related to operating results of several period are recorded as deferred expenses and are allocated to the operating results in the following period.

The calculation and allocation of long-term deferred expenses to operating expenses in each period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Deferred expenses of the Company including:

- Tools and instruments include assets held by the Company for use in the ordinary course of business, with cost of each asset less than VND 30 million and therefore ineligible for recognition are fixed assets according to current regulations. Cost of tools and instruments is amortized on a straight-line not over than 36 month;
- Other prepaid expenses such as office rent, warehouse rent, insurance costs, engine testing, etc., are recorded according to their historical costs and allocated on the straight-line basis from 03 months to 60 months.

2.16 . Payables

The payables shall be kept records in details according to period payables, entities payables, types of currency payable and other factors according to requirements for management of the Company. Payables are classified as short-term and long-term in the Interim Separate Financial Statements based on the remaining maturity of the receivables at the reporting date.

2.17 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.18 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.19 . Accrued expenses

Payables to goods or services received from the seller or provided for the seller during a reporting year, but payments of such goods or services have not been made and other payables such as Interest expense, LC UPAS service costs payable...which are recorded to operating expenses of the reporting period.

2.20 . Owner's equity

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

Share premium shall record the difference between the par value, direct costs related to the issuing shares and issue price of shares (including cases of re-issuance of the Company's own repurchased shares) and can be a positive premium (if the issue price is higher than par value and direct costs related to the issuance of shares) or negative premium (if the issue price is lower than par value and direct costs related to the issuance of shares).

Undistributed profit after tax is used to record business results (profit, loss) after corporate income tax and situation of income distribution or loss handling of the Company.

2.21 Revenue

Revenue is recognized when it is probable that the economic benefits will flow to the Company which can be reliably measured. Revenue is determined as the reasonable value of received or receivable amounts minus (-) trade discount, reductions in the price of goods sold and value of returns of goods sold. The following specific recognition conditions must also be met when recognizing revenue:

Sales of goods

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.

Rendering of services

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest and other financial gains by the Company shall be recognised when the two (2) conditions are satisfied:

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

2.22 . Revenue deductions

Revenue deductions from sales of goods and provision of services arising in the period include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of consumption of products, goods and services are adjusted a decrease in revenue in the incurring period. In case products, goods and services are sold from the previous period, until the next period are incurred deductible items, the Interim Separate Financial Statements records a decrease in revenue under the principles: If incurred prior to the issuance of the Interim Separate Financial Statements then record a decrease in revenue on the Interim Separate Financial Statements of the reporting period; and if incurred after the release of Interim Separate Financial Statements then record a decrease in revenue of incurring period.

2.23 . Cost of goods sold and provision of services

Cost of goods sold and services rendered is the total cost incurred for products, goods, supplies sold and services provided to customers during the period, recorded in accordance with revenue generated in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses, labor costs and fixed general production costs not allocated to the value of products in stock, provision for devaluation of inventories and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period, even when the product or goods have not been determined as sold.

2.24 . Financial expenses

Items recorded into financial expenses consist of:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- LC UPAS service costs;
- Losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.25 . Selling expenses, General and administrative expenses

Selling expenses and General and administrative expenses are presented separately in the Interim Separate Statement of Income and are recognized on an accrual basis, consistent with the period in which they are incurred.

2.26 . Liquidation or disposal of fixed assets

Liquidation or disposal of fixed assets is recognized in the Interim Separate Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets are determined as the difference between revenue and expenses directly related to the sale of the fixed assets and carrying amount of fixed assets. The gain or loss from the liquidation or disposal of investment properties presented on a net basis in the Statement of Income.

2.27 . Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

b) Current corporate income tax rate:

The Company is subject to corporate income tax at a rate of 20% on income generated from its operating activities for the accounting period from 01/01/2026 to 30/06/2026.

2.28 . 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 Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by 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;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

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

Details of related party transactions are presented in the Interim Consolidated Financial Statements for the fiscal year ended 30/06/2026 of the Company published concurrently by the Company in its Interim Consolidated Financial Statements and Separate Financial Statements for the fiscal year ended 30/06/2026.

2.29 . Partial information

Due to the main business activity of the company is automobile trading conducted within Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

3 . CASH

	Ending balance	Beginning balance
	VND	VND
Cash on hand	7,666,653,670	4,707,138,952
Demand deposits	145,419,134,442	82,087,897,093
	153,085,788,112	**86,795,036,045**

Detailed information on demand deposits as at 30/06/2026 as follows:

	Currency	Value
		VND
- Vietnam Bank for Agriculture and Rural Development	VND	903,032,839
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	371,693,559
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	USD	9,707,420
- Vietnam Prosperity Joint Stock Commercial Bank	VND	95,207,805,159
- Vietnam Prosperity Joint Stock Commercial Bank	USD	7,602,395,380
- Vietnam Maritime Commercial Joint Stock Bank	VND	5,625,071,176
- Vietnam Technological and Commercial Joint Stock Bank	VND	8,950,129,803
- Military Commercial Joint Stock Bank	VND	26,508,380,807
- Tien Phong Commercial Joint Stock Bank	VND	240,918,299
		145,419,134,442

4 . FINANCIAL INVESTMENTS

a) Short -term held-to-maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
- Term deposits (i)	5,802,209,867,122	5,802,209,867,122	-	3,503,369,673,562	3,503,369,673,562	-
- Loans (ii)	120,364,384	120,364,384	-	-	-	-
	5,802,330,231,506	**5,802,330,231,506**	**-**	**3,503,369,673,562**	**3,503,369,673,562**	**-**

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

(i) Term deposits

	Ending balance				Beginning balance			
	Term	Annual interest rate	Principal	Accrued interest	Term	Annual interest rate	Principal	Accrued interest
			VND	VND			VND	VND
- Joint Stock Commercial Bank for Investment and Development of Vietnam	06 - 12 months	7.60 % - 8.00 %	148,000,000,000	1,920,898,630	-	-	-	-
- Military Commercial Joint Stock Bank	04 - 12 months	4.75 % - 8.00 %	285,000,000,000	7,407,275,342	04 - 12 months	4.75 % - 7.10 %	169,500,000,000	1,055,979,452
- Vietnam Maritime Commercial Joint Stock Bank	04 - 12 months	4.75 % - 8.00 %	858,000,000,000	16,768,731,507	05 - 12 months	4.00 % - 7.00 %	400,000,000,000	5,776,191,780
- Saigon – Hanoi Commercial Joint Stock Bank	05 - 12 months	4.75 % - 8.20 %	1,193,500,000,000	25,340,657,534	04 - 12 months	4.30 % - 7.20 %	1,003,500,000,000	18,613,577,397
- Vietnam Technological and Commercial Joint Stock Bank	06 - 12 months	5.20 % - 7.80 %	807,000,000,000	16,859,536,986	05 - 12 months	4.50 % - 6.50 %	457,000,000,000	4,952,210,959
- Tien Phong Commercial Joint Stock Bank	06 - 12 months	5.50 % - 8.40 %	544,800,000,000	11,621,397,260	04 - 12 months	4.50 % - 7.60 %	403,300,000,000	7,766,173,973

	Ending balance				Beginning balance			
	Term	Annual interest rate	Principal	Accrued interest	Term	Annual interest rate	Principal	Accrued interest
			VND	VND			VND	VND
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	03 - 12 months	4.40 % - 7.10 %	550,200,000,000	12,304,932,877	08 - 12 months	4.40 % - 5.30 %	294,200,000,000	3,656,294,795
- Vietnam International Commercial Joint Stock Bank	06 - 12 months	5.30 % - 7.80 %	721,000,000,000	15,195,510,959	04 - 12 months	4.75 % - 6.20 %	314,800,000,000	4,910,350,685
- Vietnam Prosperity Joint Stock Commercial Bank	04 - 12 months	4.75 % - 8.60 %	575,500,000,000	11,790,926,027	04 - 12 months	4.70 % - 7.40 %	408,500,000,000	5,838,894,521
			5,683,000,000,000	**119,209,867,122**			**3,450,800,000,000**	# **52,569,673,562**

(ii) Loan receivables

Subject	Contract No	Purpose of borrowing	Annual interest rate	Maturity date	Guarantee	Ending balance		Beginning balance
						Principal balance	Accrued interest	
						VND	VND	VND
Loans to employees								
- Truong Hoang Duy	Contract No. 02/2026/VIMID dated 19 June 2026	For personal purposes	7%	12 months	Unsecured	70,000,000	134,247	-
- Duong Vinh Hoang	Contract No. 01/2026/VIMID dated 1 June 2026	For household purposes	7%	24 months	Unsecured	50,000,000	230,137	-
						120,000,000	**364,384**	**-**

b) Investments in other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries						
- VMASS Automobile One Member Company Limited	50,000,000,000	47,026,996,312	(2,973,003,688)	50,000,000,000	49,995,934,820	(4,065,180)
	50,000,000,000	**47,026,996,312**	**(2,973,003,688)**	**50,000,000,000**	**49,995,934,820**	**(4,065,180)**

(*) Decision No. 20/2026/QĐ-HĐQT-VIMID dated 22 June 2026 of the Board of Directors of Vietnam Machinery Investment Development Joint Stock Company approving the increase in the charter capital of its subsidiary, VMASS Automobile Company Limited, by VND 410,000,000,000, for the purpose of supplementing capital to implement the VMASS automobile manufacturing and assembly plant project. The capital increase is expected to be implemented in the third quarter of 2026.

Investments in subsidiari

Name of investee company	Place of establishment and operation	Rate of interest	Rate of voting	Principle activities
Subsidiari				
- VMASS Automobile One Member Company	Hai Phong	100.00%	100.00%	Automobile manufacturing and assembly

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others				
Vietnam Truck Community JSC	254,636,887,987	-	225,510,140,846	-
Sinotruk International	2,269,396,125	-	-	-
Xuan Loc Logistic Joint Stock Company	-	-	4,822,222,222	-
Kex Express (Vietnam) Company Limited	446,615,800	-	7,230,366,400	-
Yunyi Transportation Vietnam Company Limited	442,672,348	-	8,089,658,090	-
Customers at the Binh Dinh branch	7,070,819,160	-	1,550,000,000	-
Customers at the West Hanoi branch	15,552,377,957	-	14,729,012,500	-
Customers at the East Hanoi branch	12,441,717,998	-	2,850,000,000	-
Customers at the Ho Chi Minh City branch	17,925,744,565	-	7,381,855,220	-
Customers at the Da Nang branch	10,902,137,302	-	2,058,535,287	-
Customers at the Binh Duong branch	16,663,500,000	-	11,705,000,000	-
Customers at the Bac Giang branch	26,371,793,864	-	12,339,597,000	-
Customers at the Dong Nai branch	21,369,129,389	-	4,635,554,351	-
Customers at the Nghe An branch	3,409,860,591	-	3,570,733,799	-
Customers at the Phu Tho branch	3,820,280,262	-	28,954,090	-
Customers at the Quang Ngai branch	901,901,401	-	460,000,000	-
Customers at the Ha Nam branch	14,535,048,669	-	2,940,136,159	-
Customers at the Hai Phong branch	12,951,631,541	-	2,927,023,894	-
Customers at the Thanh Hoa branch	1,481,756,252	-	500,000,000	-
Customers at the Dak Lak branch	7,542,634,340	-	4,082,490,801	-
	430,735,905,551	**-**	**317,411,280,659**	**-**

6 . SHORT-TERM PREPAYMENTS TO SUPPLIES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others				
Doha Equipment Joint Stock Company	18,626,071,380	-	-	-
Xinhong Chang Special Vehicle Co., Ltd. Of Sanhe City	3,528,786,850	-	-	-
Liuzhou Henglong Vehicle Trading Co, Ltd.	450,632,700	-	450,632,700	-
Other parties	1,602,441,618	-	470,930,315	-
	24,207,932,548	**-**	**921,563,015**	**-**

7 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- Advance payment	735,100,000	-	148,000,000	-
- Mortgages	102,625,243,790	-	11,694,923,799	-
+ *Vietnam Truck Community Joint Stock Company*	*12,500,000,000*	-	*3,800,000,000*	-
+ *Thien Ha Heavy Equipment Joint Stock Company*	*14,500,000,000*	-	*2,500,000,000*	-
+ *Doha Equipment Joint Stock Company*	*21,500,000,000*	-	*5,200,000,000*	-
+ *Collateral for payment guarantee*	*54,125,243,790*	-	*194,923,799*	-
- Receivables from sales incentives	155,944,132,649	-	136,283,761,636	-
- Paid on behalf	112,798,400	-	3,801,975,040	-
- Other receivables	446,226,509	-	158,908,813	-
	259,863,501,348	**-**	**152,087,569,288**	**-**
b) Long-term				
- Deposits for office and warehouse rentals	6,636,120,000	-	6,526,120,000	-
	6,636,120,000	**-**	**6,526,120,000**	**-**
c) In which: Other receivables from related parties				
- VMASS Automobile One Member	-	-	10,616,400	-
	-	**-**	**10,616,400**	**-**

8 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Tools, supplies	5,840,000	-	5,840,000	-
Work in progress	31,179,012	-	-	-
Goods (*)	2,580,311,321,258	-	775,505,937,881	-
	2,580,348,340,270	**-**	**775,511,777,881**	**-**

(*) At 30 June 2026, the value of inventories pledged as collateral for loans and debts at commercial banks is VND 2,422,477,572,265 (As at 01 January 2026: VND 658,646,805,029).

9 . DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
a) Short-term		
- Dispatched tools and supplies	287,781,268	61,551,929
- Insurance purchase costs	2,777,650,700	915,518,508
- Office and warehouse rental costs	3,191,191,409	5,145,525,889
- Engine testing costs	104,925,319	207,618,182
- Other prepaid expenses	369,313,576	732,324,752
	6,730,862,272	**7,062,539,260**
b) Long-term		
- Dispatched tools and supplies	1,947,249,514	404,306,927
- Office and warehouse rental costs	281,942,275	361,935,484
- Repair expenses	31,476,965	4,275,123
- Business consulting expenses	34,893,708	119,770,248
- Other prepaid expenses	500,402,538	201,670,468
	2,795,965,000	**1,091,958,250**

10 . CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable amount	Original cost	Recoverable amount
	VND	VND	VND	VND
- Management consulting expenses	169,200,000	169,200,000	169,200,000	169,200,000
	169,200,000	**169,200,000**	**169,200,000**	**169,200,000**

11 . TANGIBLE FIXED ASSETS

	Buildings	Machine, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Original cost						
Beginning balance	**22,421,997,410**	**2,537,240,670**	**25,252,865,276**	**303,097,727**	**2,542,157,814**	**53,057,358,897**
- Purchase in the period	166,270,000	606,481,481	5,986,583,636	62,274,074	522,328,600	7,343,937,791
- Liquidation, disposal	-	-	(2,835,095,455)	-	-	(2,835,095,455)
Ending balance of the period	**22,588,267,410**	**3,143,722,151**	**28,404,353,457**	**365,371,801**	**3,064,486,414**	**57,566,201,233**
Accumulated depreciation						
Beginning balance	**13,160,448,973**	**2,150,039,416**	**20,160,433,812**	**303,097,727**	**2,439,056,213**	**38,213,076,141**
- Depreciation for the period	563,430,267	65,600,569	933,954,698	9,048,377	19,648,898	1,591,682,809
- Liquidation, disposal	-	-	(2,835,095,455)	-	-	(2,835,095,455)
Ending balance of the period	**13,723,879,240**	**2,215,639,985**	**18,259,293,055**	**312,146,104**	**2,458,705,111**	**36,969,663,495**
Net carrying amount						
Beginning of the year	9,261,548,437	387,201,254	5,092,431,464	-	103,101,601	14,844,282,756
Ending of the period	**8,864,388,170**	**928,082,166**	**10,145,060,402**	**53,225,697**	**605,781,303**	**20,596,537,738**

List of tangible fixed assets existing at the end of the period:

Name	Status	Accumulated	Net carrying amount
		VND	VND
- Factory and office building in Da Nang	In active use	2,630,732,168	6,303,829,832
- Other tangible fixed assets	In active use	34,338,931,327	14,292,707,906
		36,969,663,495	**20,596,537,738**

List of assets liquidated during the period:

Name	Status	Carrying amount at the time of disposal	Revenue from disposal
		VND	VND
- Toyota Fortuner, registration No. 90A-253.57 (Chassis No.: 6E4019590)	Liquidated	-	318,181,818
- Toyota Hilux, registration No. 30A-818.89 (Chassis No.: 101595206)	Liquidated	-	172,727,273
- Hyundai Santa Fe, 7-seat passenger vehicle, registration No. 51F-745.32	Liquidated	-	289,090,909
		-	**780,000,000**

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period VND 3,661,720,173 (as at 01 January 2026: VND 1,856,040,775);
- Cost of fully depreciated tangible fixed assets at the end of the period but still in use is VND 23,107,173,761 (as at 01 January 2026: VND 23,380,986,916).

12 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Other intangible fixed assets	Total
	VND	VND	VND	VND
Original cost				
Beginning balance	**18,250,000,000**	**2,500,700,000**	**1,010,000,000**	**21,760,700,000**
- Purchase in the period	-	85,000,000	-	85,000,000
Ending balance of the period	**18,250,000,000**	**2,585,700,000**	**1,010,000,000**	**21,845,700,000**
Accumulated amortisation				
Beginning balance	**4,322,368,440**	**1,853,088,896**	**841,666,680**	**7,017,124,016**
- Amortisation in the period	240,131,580	194,991,669	168,333,320	603,456,569
Ending balance of the period	**4,562,500,020**	**2,048,080,565**	**1,010,000,000**	**7,620,580,585**
Net carrying amount				
Beginning of the year	13,927,631,560	647,611,104	168,333,320	14,743,575,984
Ending of the period	**13,687,499,980**	**537,619,435**	-	**14,225,119,415**

List intangible fixed assets as at the end of the period are as follows:

Name	Original cost	Disposal value	Disposal costs
	VND	VND	VND
Land use rights under the Land Use Rights Certificate No. AB 143538 (*)	18,250,000,000	4,562,500,020	13,687,499,980
Other intangible fixed assets	3,595,700,000	3,058,080,565	537,619,435
	21,845,700,000	**7,620,580,585**	**14,225,119,415**

- The net carrying amount at the end of the year of intangible assets used as collateral for securing loans is VND 13,687,499,980 (at 01 January 2026: VND 13,927,631,560);

- Cost of fully depreciated intangible fixed assets but still in use at the end of the period: VND 2,345,000,000 (at 01 January 2026: VND 1,335,000,000).

(*) The Land Use Rights Certificate No. AB143538 was issued by the People's Committee of Da Nang City on 10 January 2005, for plot No. 2, map sheet KT 01/1, located at Mieu Bong, Hoa Phuoc commune, Hoa Vang district, Da Nang city (now Hoa Xuan Ward, Da Nang City), with an area of 5,040 m2. The land use rights are valid until 10 January 2055 and were transferred to Vietnam Machinery Investment Development Joint Stock Company on 10 December 2016, for business purposes.

13 . SHORT - TERM OTHER CURRENT ASSETS

	Ending balance				Beginning balance			
	Term	Interest Rate	Principal	Accrued interest	Term	Interest Rate	Principal	Accrued interest
			VND	VND			VND	VND
Military Commercial Joint Stock Bank	1 month	4.75%-8.20%	90,000,000,000	306,863,014	1 - 3 months	4.75%	147,000,000,000	810,623,288
Vietnam Technological and Commercial Joint Stock Bank	1 - 3 months	4.75%	67,000,000,000	292,157,534	-	-	-	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1 - 3 months	4.75%	24,000,000,000	67,801,370	-	-	-	-
Vietnam Maritime Commercial Joint Stock Bank	3 months	4.75%	10,000,000,000	87,191,781	2 - 3 months	4.20% - 4.50%	36,500,000,000	173,835,616
			191,000,000,000	**754,013,699**			**183,500,000,000**	**984,458,904**

Term deposits with maturities ranging from 1 to 3 months placed with commercial banks have been pledged as collateral for credit facility agreements.

14 . SHORT-TERM BORROWINGS

	Beginning balance	During the period		Ending balance
	Outstanding balance	Increase	Decrease	Outstanding balance
	VND	VND	VND	VND
- Vietnam Prosperity Joint Stock Commercial Bank - Giang Vo branch	80,680,763,461	492,573,166,123	489,203,499,520	84,050,430,064
- Tien Phong Commercial Joint Stock Bank - Thang Long branch	-	163,326,512,009	65,097,504,284	98,229,007,725
- Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Tay Ho branch	104,437,338,475	334,169,536,560	257,806,368,606	180,800,506,429
- Saigon - Hanoi Commercial JSB - Dong Do branch	21,750,118,090	318,833,998,686	315,434,658,925	25,149,457,851
- Vietnam Maritime Commercial Joint Stock Bank - Hanoi branch	61,837,276,477	341,824,607,288	392,282,698,584	11,379,185,181
- Military Commercial Joint Stock Bank - Hoai Duc branch	147,458,651,237	360,957,357,914	457,537,818,776	50,878,190,375
- Vietnam International Commercial Joint Stock Bank	17,328,138,834	397,083,524,012	330,811,851,207	83,599,811,639
- Vietnam Technological and Commercial Joint Stock Bank	85,354,506,025	365,494,569,851	347,188,863,226	103,660,212,650
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Ha Branch	-	94,665,652,666	94,665,652,666	-
- Ms. Nguyen Thi Thu Huyen	20,000,000,000	-	20,000,000,000	-
- Mr. Nguyen Thanh Binh	19,000,000,000	-	19,000,000,000	-
	557,846,792,599	**2,868,928,925,109**	**2,789,028,915,794**	**637,746,801,914**

Detail information on Short-term debts:

Detailed information on Short–term borrowings from banks and credit institutions is as follows:

	Currency	Interest rate	Loan duration	Credit limit duration	Loan purpose	Guarantee	Ending balance	Beginning balance
							VND	VND
Related parties							**-**	**39,000,000,000**
- Ms. Nguyen Thi Thu Huyen Loan Agreement No. 01 dated 23 September 2025	VND	6.5%	12 months	12 months	(*)	Unsecured	-	20,000,000,000
- Mr. Nguyen Thanh Binh Loan Agreement No. 02 dated 23 September 2025	VND	6.5%	12 months	12 months	(*)	Unsecured	-	19,000,000,000
Other parties							**637,746,801,914**	**518,846,792,599**
Vietnam Prosperity Joint Stock Commercial Bank - Giang Vo branch							**84,050,430,064**	**80,680,763,461**
- Credit line agreement No. BCLC-7063-01 dated 04 June 2025 Annex No.01/PL dated 18 July 2025 Annex No.02/PL dated 16 April 2026	VND	8.40 %	06 months	12 months	(*)	(a)	84,050,430,064	80,680,763,461
Tien Phong Commercial Joint Stock Bank - Thang Long branch							**98,229,007,725**	**-**
- Credit line agreement No. 509/2024/HDTD/MDH dated 25 December 2024	VND	9.2% - 9.4%	06 - 08 months	12 months	(*)	(b)	98,229,007,725	-
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Tay Ho branch							**180,800,506,429**	**104,437,338,475**
- Credit line agreement No. 25/TAH/6757008/CTD/01 dated 03 July 2025	VND	7.10 % - 7.70 %	06 months	12 months	(*)	(c)	180,800,506,429	104,437,338,475

	Currency	Interest rate	Loan duration	Credit limit duration	Loan purpose	Guarantee	Ending balance	Beginning balance
							VND	VND
Saigon - Hanoi Commercial JSB - Dong Do branch							**25,149,457,851**	**21,750,118,090**
- Credit line agreement No. 0947/2025/HDHM-PN/SHB.111404 dated 23 December 2025	VND	8.60 %	03 months	12 months	(*)	(d)	25,149,457,851	21,750,118,090
Vietnam Maritime Commercial Joint Stock Bank - Hanoi branch							**11,379,185,181**	**61,837,276,477**
- Credit line agreement No. 112-00044220.10974/2025/HDTDHM dated 11 July 2025	VND	8.40 %	04 months	12 months	(*)	(e)	11,379,185,181	61,837,276,477
Military Commercial Joint Stock Bank - Hoai Duc branch							**50,878,190,375**	**147,458,651,237**
- Credit line agreement No.315197.25.920.898779.TD date 01 July 2025	VND	8.50 %	03 to 06 months	12 months	(*)	(f)	50,878,190,375	147,458,651,237
Vietnam International Commercial Joint Stock Bank							**83,599,811,639**	**17,328,138,834**
- Credit line agreement No. 1067084.25 dated 01 July 2025	VND	5.5% -	05 months	12 months	(*)		-	17,328,138,834
- Credit line agreement No. 1023810.26 dated 06 April 2026	VND	8.4% -	06 - 09 months	12 months	(*)	(g)	83,599,811,639	-

	Currency	Interest rate	Loan duration	Credit limit duration	Loan purpose	Guarantee	Ending balance	Beginning balance
							VND	VND
Vietnam Technological and Commercial Joint Stock Bank							**103,660,212,650**	**85,354,506,025**
- Credit line agreement No. HSSO20231508153/HDTD dated 05 January 2024 Appendix No. HSSO20231508153/HDTD/PLHM-3426559 dated 30 July 2025 Appendix No. HSP20231508153/HDTD/PLHM-4270650 dated 26 February 2026	VND	8.30 %	05 months	12 months	(*)	(h)	103,660,212,650	85,354,506,025
							637,746,801,914	**557,846,792,599**

(*) The purpose of all loans is to serve the Company's business operations.

(a) The guarantee for the loans includes assets formed from the borrowed capital, term deposit contracts.

(b) The guarantee for the loans includes savings books, cars, deposit contracts, and the Company's goods.

(c) The guarantee for the loans includesreal estate at Land Lot No. 02, Map Sheet No. KT 01/1, located in Mieu Bong, Hoa Phuoc Commune, Hoa Vang District, Da Nang City (now Hoa Xuan Ward, Da Nang City), owned by the Company, and goods formed from the loan.

(d) The guarantee for the loans includes assets formed from the borrowed capital: a batch of imported, unused cars, and deposits, term deposit contracts, and securities at SHB owned by VIMID.

(e) The guarantee for the loans includes term deposit contracts, savings books, securities, real estate, goods, goods to be formed in the future, and the Company's existing inventory.

(f) The guarantee for the loans includes automobiles; the construction works on Land Plot No. 08, Map Sheet No. 42, located in Quang Hanh Ward, Quang Ninh Province, under Certificate No. CT914232; and term deposit contracts.

(g) The guarantee for the loans includes VIMID's deposit contracts, goods formed from the borrowed capital securing the LC opening plan, and existing inventory (Howo Sinotruk/CHNTC vehicles).

(h) The guarantee for the loans includes deposit contracts, savings books, and the Company's inventory.

The loans from banks and other credit institutions are secured by mortgage/pawn contracts with the lenders and have been fully registered for secured transactions.

15 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Other parties		
- Sinotruk International	7,146,176,740,990	3,224,735,846,678
- Suppliers of the Head office	65,678,027,457	43,436,290,266
- Suppliers of Bac Giang branch	25,704,000	31,499,193
- Suppliers of Dong Nai branch	32,426,460	2,478,600
- Suppliers of Ha Nam branch	89,944,495	-
- Suppliers of West Hanoi branch	76,238,304	31,436,850
- Suppliers of Phu Tho branch	5,500,674	-
- Suppliers of Ho Chi Minh City branch	121,067,069	-
- Suppliers of Binh Dinh branch	5,944,320	-
- Suppliers of Da Nang branch	44,535,424	6,295,304
- Suppliers of East Ha Noi branch	6,540,000	365,929,343
- Suppliers of Nghe An branch	13,597,154	5,056,819
- Suppliers of the Quang Ngai branch	47,216,914	-
- Suppliers of the Thanh Hoa branch	22,204,757	-
- Suppliers of the Hai Phong branch	45,084,600	-
	7,212,276,266,347	**3,268,614,833,053**

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Other parties		
- Customers of Da Nang branch	1,252,209,399	1,186,307,712
- Customers of West Hanoi branch	10,754,632,743	3,593,000,000
- Customers of Binh Duong branch	2,440,000,000	1,467,000,000
- Customers of Thanh Hoa branch	1,642,973,888	2,758,800,000
- Customers of Dong Nai branch	3,045,959,237	2,394,000,000
- Customers of Dak Lak branch	1,843,433,000	953,500,000
- Customers of Bac Giang branch	10,171,211,902	13,935,313,999
- Customers of the Head office	3,704,000,000	3,839,962,961
- Customers of East Hanoi branch	16,059,676,999	6,065,000,000
- Customers of Hai Phong branch	4,360,374,944	3,399,000,000
- Customers of Nghe An branch	4,170,053,680	1,500,754,000
- Customers of Phu Tho branch	5,811,329,400	720,340,000
- Customers of Ho Chi Minh City branch	4,316,075,000	5,835,000,000
- Customers of Ha Nam branch	8,514,917,941	3,218,533,999
- Customers of Quang Ngai branch	1,536,199,001	605,000,000
- Customers of Quang Ninh branch	-	10,000,000
- Customers of Binh Dinh branch	5,151,872,000	1,892,000,000
	84,774,919,134	**53,373,512,671**

17 . TAXES AND OTHER PAYABLES TO STATE BUDGET

	Tax receivable at beginning of the period	Tax payable at beginning of the period	Tax payable in the period	Tax paid in the period	Tax receivable end of the period	Tax payable end of the period
	VND	VND	VND	VND	VND	VND
Short - term						
Value added tax	-	20,668,893,612	12,287,542	20,680,125,073	-	1,056,081
Value added tax on imports	-	-	648,468,602,724	648,377,780,121	-	90,822,603
Export, import duties	-	-	1,042,792,112,680	1,042,565,056,182	-	227,056,498
Corporate income tax	-	80,308,794,464	104,111,543,651	80,308,794,464	-	104,111,543,651
Personal income tax	-	267,375,718	6,413,805,198	6,465,536,021	-	215,644,895
Environmental tax	-	-	466,200,000	466,200,000	-	-
Land tax and land rental	-	58,472,000	66,629,512	95,101,512	-	30,000,000
Other taxes	-	-	10,982,801,764	10,982,801,764	-	-
	-	**101,303,535,794**	**1,813,313,983,071**	**1,809,941,395,137**	**-**	**104,676,123,728**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

18 . SHORT - TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
Accrued interest expense	686,676,878	531,179,234
Accrued LC UPAS expenses	5,855,827,763	5,318,331,242
Sales support expenses	8,315,000,000	-
	14,857,504,641	**5,849,510,476**

19 . OTHER SHORT-TERM PAYABLES

	Ending balance	Beginning balance
	VND	VND
Trade union fee, social insurance, health insurance,	298,257,500	127,180,000
Proceeds from the issuance of shares are currently restricted at Military Commercial Joint Stock Bank – Hoai Duc Branch.	40,000,000	-
Other payables	528,040,103,268	441,276,922,877
- *Vietnam Prosperity Joint Stock Commercial Bank - Giang Vo transaction office(*)*	*183,279,577,775*	*127,053,442,773*
- *Tien Phong Commercial Joint Stock Bank - Thang Long branch (*)*	*57,189,365,905*	*61,410,700,601*
- *Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Tay Ho branch (*)*	*96,858,968,232*	*28,726,795,045*
- *Saigon - Hanoi Commercial JSB - Dong Do branch (*)*	*21,723,857,370*	*43,464,759,156*
- *Military Commercial Joint Stock Bank - Hoai Duc branch (*)*	*145,064,418,614*	*121,971,019,911*
- *Vietnam International Commercial Joint Stock Bank*	-	*5,420,473,500*
- *Vietnam Maritime Commercial Joint Stock Bank - So Giao dich Branch (*)*	*23,737,723,508*	*23,814,012,853*
- *Vietnam Truck Community JSC*	-	*29,415,719,038*
- *Other accrued expenses*	*186,191,864*	-
	528,378,360,768	**441,404,102,877**

(*) These are amounts payable to banks related to UPAS LC, with fees ranging from 3.84%/year to 5.5%/year.

20 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Capital surplus	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous year	**215,250,000,000**	**4,325,000,000**	**132,956,433,608**	**352,531,433,608**
Profit of previous period	-	-	81,342,361,618	**81,342,361,618**
Ending balance of previous period	**215,250,000,000**	**4,325,000,000**	**214,298,795,226**	**433,873,795,226**
Beginning balance of this year	**215,250,000,000**	**4,325,000,000**	**432,572,294,537**	**652,147,294,537**
Profit of this period	-	-	412,659,540,992	**412,659,540,992**
Ending balance of this period	**215,250,000,000**	**4,325,000,000**	**845,231,835,529**	**1,064,806,835,529**

Pursuant to the public offering plan approved under Resolution No. 01/2026/NQ-ĐHĐCĐTN-VIMID dated 20 April 2026 of the 2026 Annual General Meeting of Shareholders and the Certificate of Registration for Public Offering of Shares No. 206/GCN-UBCK issued by the Chairman of the State Securities Commission on 8 June 2026, for the purpose of maintaining stable business operations and creating resources for the next stage of growth, the Company conducted a public offering of 21,525,000 shares to existing shareholders. The offering was conducted through the exercise of pre-emptive rights at a ratio of 1:1, with 22 June 2026 being the record date for shareholders entitled to purchase the shares, at an offering price of VND 25,000 per share. The offering was completed on 29 July 2026. The Company was issued its 18th amended Enterprise Registration Certificate on 10 August 2026, with new charter capital of VND 430,500,000,000.

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	%	VND	%
Mr. Nguyen Vu Tru	96,368,000,000	44.77	96,368,000,000	44.77
Ms. Nguyen Thi Thu Huyen	22,250,000,000	10.34	22,250,000,000	10.34
M&A Holding Viet Nam Joint Stock Company	18,000,000,000	8.36	18,000,000,000	8.36
Others	78,632,000,000	36.53	78,632,000,000	36.53
	215,250,000,000	**100**	**215,250,000,000**	**100**

c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's invested capital		
- At the beginning of the year	215,250,000,000	215,250,000,000
- **At the end of the period**	**215,250,000,000**	**215,250,000,000**

d) Share

	Ending balance	Beginning balance
Quantity of authorized issuing shares	21,525,000	21,525,000
Quantity of issued shares	21,525,000	21,525,000
- *Common shares*	*21,525,000*	*21,525,000*
Quantity of outstanding shares in circulation	21,525,000	21,525,000
- *Common shares*	*21,525,000*	*21,525,000*

Par value per stock: VND 10,000 /stock

21 . OFF STATEMENT OF FINANCIAL POSITION ITEMS

a) Operating leased assets

The Company leases office space, factories, and warehouses under operating lease agreements in various provinces and cities such as Hanoi, Bac Ninh, Phu Tho, Ninh Binh, Thanh Hoa, Hai Phong, Nghe An, Dak Lak, Gia Lai and Ho Chi Minh for use as headquarters, factories, warehouses, and product display points. The lease terms range from 02 (two) years to 10 (ten) years, with leased land areas ranging from 0.03 hectares to 2 hectares.

In addition, the Company has a land lease agreement with annual rental payments for a land plot located in Quang Hanh Ward, Cam Pha City, Quang Ninh Province, with an area of 2,400 m², which is used as the office and workshop facilities of the Quang Ninh Branch. The land lease term is until January 2054.

b) Foreign currencies

	Ending balance	Beginning balance
- USD	289,466.74	1,683.45

22 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	This period VND	Previous period VND
Revenue from vehicle sales	6,906,225,925,791	3,125,651,388,915
Revenue from parts sales, repair & maintenance and other services	120,272,577,613	88,735,934,418
	7,026,498,503,404	**3,214,387,323,333**

23 . REVENUE DEDUCTIBLE ITEMS

	This period VND	Previous period VND
Trade discount	14,807,711,612	6,659,247,060
Sale returns	4,781,740,924	1,970,370
	19,589,452,536	**6,661,217,430**

24 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period VND	Previous period VND
Cost of vehicles sold	6,350,643,449,994	2,964,040,370,292
Cost of parts, repair & maintenance and other services	73,417,727,658	61,734,513,519
	6,424,061,177,652	**3,025,774,883,811**

25 . FINANCIAL INCOME

	This period VND	Previous period VND
Interest income from demand deposits	56,574,231	44,776,045
Interest income from term deposits and loans	139,978,612,491	39,654,115,257
Gains on exchange difference in the period	57,195,816,422	23,208,175,742
Gains on exchange difference at the period-end	-	3,851,053,503
	197,231,003,144	**66,758,120,547**

26 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	25,733,663,426	14,536,589,764
LC Upas costs	11,896,269,135	3,942,189,002
Loss on exchange difference in the period	53,610,910,433	48,051,354,603
Loss on exchange difference at the period-end	7,984,573,738	-
Provision for impairment of investment	2,968,938,508	-
	102,194,355,240	**66,530,133,369**

27 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	877,658,249	118,150,564
Labour expenses	33,672,477,500	16,350,721,000
Depreciation and amortisation expenses	199,991,356	196,950,119
Other expenses in cash	5,349,274,232	4,421,953,890
Expenses of outsourcing services	40,641,543,674	15,220,444,775
Other expenses in cash	4,081,918,754	1,601,834,759
	84,822,863,765	**37,910,055,107**

28 . ENTERPRISE ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	663,186,433	467,145,395
Labour expenses	18,744,324,000	17,801,160,500
Depreciation and amortisation expenses	1,983,057,082	2,167,483,858
Tax, Charge, Fee	2,788,213,084	858,250,201
Expenses of outsourcing services	45,292,109,861	17,708,271,314
Other expenses in cash	6,291,738,417	3,159,477,782
	75,762,628,877	**42,161,789,050**

29 . OTHER INCOME

	This period	Previous period
	VND	VND
Gain from liquidation, disposal of fixed assets	780,000,000	-
Others	78,072,776	304,458,747
	858,072,776	**304,458,747**

30 . OTHER EXPENSES

	This period	Previous period
	VND	VND
Administrative penalties for tax violations	2,835,115	20,078,800
Donations and charitable contributions	550,000,000	630,000,000
Sponsorship expenses	600,000,000	-
Others	233,181,496	63,018,670
	1,386,016,611	**713,097,470**

31 CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Total profit before tax	516,771,084,643	101,698,726,390
Increase	3,786,633,611	83,097,470
- *Ineligible expenses*	*3,786,633,611*	*83,097,470*
Taxable income	520,557,718,254	101,781,823,860
Current corporate income tax expense (tax rate of 20%)	**104,111,543,651**	**20,356,364,772**
Tax payable at the beginning of the year	80,308,794,464	18,111,364,188
Tax paid in the period	(80,308,794,464)	(18,111,364,188)
Corporate income tax payable at the end of the period	**104,111,543,651**	**20,356,364,772**

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	32,846,304,080	2,478,881,687
Labour expenses	52,416,801,500	34,151,881,500
Depreciation and amortisation expenses	2,183,048,438	2,364,433,977
Expenses of outsourcing services	86,514,401,535	32,928,716,089
Other expenses by cash	18,511,144,487	10,041,516,632
Cost of merchandise sold	6,392,174,970,254	3,023,881,298,083
	6,584,646,670,294	**3,105,846,727,968**

33 . FINANCIAL INSTRUMENTS

Financial risk management

The Company's financial risks include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Directors of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face market risks such as changes on exchange rates and interest rates.

Exchange rate risk:

The Company bears the risk of exchange rate according to changes in exchange rates if loans; expenses; import of materials, goods, machinery and equipment of the Company are done in foreign currencies other than VND.

Interest rate risk:

The Company bears the risk of interest rates due to fluctuation in fair value of future cash flow of a financial instrument according to changes in market interest rates if the Company has time or demand deposits, loans and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain any interest profitable for its operation purpose.

Credit Risk

Credit risk is risk in which the potential loss may be incurred if a counterpart fails to perform its obligations under contractual terms or financial instruments. The Company has credit risk from operating activities (mainly for trade receivables) and financial activities (including bank deposits, loans and other financial instruments), detailed as follows:

	Up to 1 year	From over 1 year to 5 years	More than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash	145,419,134,442	-	-	145,419,134,442
Trade and other receivables	690,599,406,899	6,636,120,000	-	697,235,526,899
Lending	5,802,330,231,506	-	-	5,802,330,231,506
	6,638,348,772,847	**6,636,120,000**	**-**	**6,644,984,892,847**
As at 01/01/2026				
Cash	82,087,897,093	-	-	82,087,897,093
Trade and other receivables	469,498,849,947	6,526,120,000	-	476,024,969,947
Lending	3,503,369,673,562	-	-	3,503,369,673,562
	4,054,956,420,602	**6,526,120,000**	**-**	**4,061,482,540,602**

Liquidity Risk

Liquidity risk is the risk in which the Company has trouble in settlement of its financial obligations due to lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.
Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Up to 1 year	From over 1 year to 5 years	More than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Loans and borrowings	637,746,801,914	-	-	637,746,801,914
Trade and other payables	7,740,769,133,386	-	-	7,740,769,133,386
Accrued expenses	14,857,504,641	-	-	14,857,504,641
	8,393,373,439,941	**-**	**-**	**8,393,373,439,941**

	Up to 1 year	From over 1 year to 5 years	More than 5 years	Total
	VND	VND	VND	VND
As at 01/01/2026				
Loans and borrowings	557,846,792,599	-	-	557,846,792,599
Trade and other payables	3,710,018,935,930	-	-	3,710,018,935,930
Accrued expenses	5,849,510,476	-	-	5,849,510,476
	4,273,715,239,005	-	-	**4,273,715,239,005**

The Company believes that risk level of loan repayment can be controlled. The Company has the ability to pay debts matured from cash flows from its operating activities and cash received from matured financial assets.

34 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM SEPARATESTATEMENT OF CASH FLOWS

a) Proceeds from borrowings during the period

	This period	Previous period
	VND	VND
Proceeds from ordinary contracts	2,868,928,925,109	1,412,748,451,010

b) Actual repayments on principal during the period

	This period	Previous period
	VND	VND
Repayment on principal from ordinary contracts	2,789,028,915,794	1,283,867,431,696

35 . SUBSEQUENT EVENTS AFTER THE END OF THE PERIOD

Except for the public offering of additional shares as disclosed in Note 20, there were no other significant events occurring after the end of the reporting period that require adjustment to or disclosure in these interim separate financial statements.

36 . COMPARATIVE FIGURES

The comparative information in the Interim Separate Financial Statement are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures on the Interim Separate Statement of financial position and Notes are taken from the Separate Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Auditing Firm Company Limited. The comparative figures on the Interim Separate Statement of income, Interim Separate Statement of Cash flows and Notes are taken from the Interim Financial Statements for the period from 01 January 2025 to 30 June 2025.These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Specifically:

Figures in the Interim Separate Financial Statements for the fiscal year ended as at 31/12/2025			Figures adjusted to Circular No. 99/2025/TT-BTC			Differences
Code	**Items**	**Amount**	**Code**	**Items**	**Amount**	
	a) Statement of Financial Position			**a) Statement of Financial Position**		
120	**Short-term investments**	**-**	**120**	**Short-term investments**	**3,503,369,673,562**	**Restatement**
123	Held-to-maturity investments	-	123	Short-term held-to-maturity investments	3,503,369,673,562	Restatement
130	**Short-term receivables**	**4,158,274,545,428**	**130**	**Short-term receivables**	**470,420,412,962**	**Restatement and Code change**
136	Other short-term receivables	3,839,941,701,754	135	Other short-term receivables	152,087,569,288	Restatement and Code change
150	**Other current assets**	**7,980,051,843**	**160**	**Other current assets**	**192,464,510,747**	**Restatement and Code change, rename**
155	**Other current assets**	-	165	Other current assets	184,484,458,904	Restatement and Code change

In addition, certain trade discounts have been reclassified as follows			Reclassified amounts			Differences
Code	**Items**	**Amount**	**Code**	**Items**	**Amount**	
	b) Interim Statement of income			**b) Interim Separate Statement of income**		
02	Revenue deductions	26,817,430	02	Revenue deductions	6,661,217,430	6,634,400,000
10	Net revenue from sales of goods and provision of services	3,214,360,505,903	10	Net revenue from sales of goods and provision of services	3,207,726,105,903	(6,634,400,000)
20	Gross profit from sales of goods and rendering of services	188,585,622,092	20	Gross profit from sales of goods and rendering of services	181,951,222,092	(6,634,400,000)
25	Selling expenses	44,544,455,107	25	Selling expenses	37,910,055,107	(6,634,400,000)

Dang Thi Thanh Thuy
Preparer

Nguyen Thi Tam
Chief Accountant

Nguyen Vu Tru
Legal Representative
Approved, 26 August 2026