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
2026.10.23 10:23:57+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.*: 55/2026/TB – VIMID	*Hà Nội, ngày 23 tháng 10 năm 2026*
	Hanoi, Day 23 Month 10 Year 2026

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

Kính gửi/To: - Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission*
- 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) Quý 3 năm 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 financial statements (FS) for Third Quater 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 Quý 3 năm 2026/*Financial Statements for Third quater 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: 23./10/2026 tại đường dẫn: https://vimid.vn/quan-he-co-dong/

This information has been disclosed on the VVS website on 23rd October, 2026 in the following link https://vimid.vn/quan-he-co-dong/

Tài liệu đính kèm/Attachments:

- BCTC riêng và hợp nhất Q3/2026/Separate and Consolidated Financial Statement for the third quater of 2026;

- Công văn giải trình biến động về lợi nhuận sau thuế kỳ này so với kỳ trước/ Explanation on PAT in the reporting period compared to the same period of the previous year.

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

CONSOLIDATED FINANCIAL STATEMENTS

VIETNAM MACHINE INVESTMENT
DEVELOPMENT JOINT STOCK COMPANY

For the Quarter III/2026 ended as at 30 September 2026

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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 Consolidated Financial Statements For the Quarter III/2026 ended as at 30 September 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

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 Consolidated Financial Statements is Mr. Nguyen Vu Tru – Chairman.

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

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

- Establish and maintain of an internal control system which is determined necessary by the Board of Management and Board of Directors to ensure the preparation and presentation of Consolidated 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 Consolidated Financial Statements;
- Prepare and present the Consolidated 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 consolidated financial statements;
- Prepare the Consolidated 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 Consolidated 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 Consolidated Financial Statements give a true and fair view of the financial position as at 30 September 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 consolidated financial 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 legal representative

Nguyen Vu Tru
General Directors
Approved, 22 October 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code	ASSETS	Note	Close balance VND	Open balance VND
100	**A. CURRENT ASSETS**		**10.103.435.516.817**	**5.078.554.693.526**
110	**I. Cash and cash equivalents**	3	**219.091.901.564**	**87.361.926.758**
111	1. Cash		219.091.901.564	87.361.926.758
120	**II. Short-term investments**	4	**5.976.828.956.486**	**3.519.372.785.891**
123	1. Short-term held-to-maturity investments		5.976.828.956.486	3.519.372.785.891
130	**III. Short-term receivables**		**760.299.559.684**	**503.842.905.849**
131	1. Short-term trade receivables	5	418.516.618.143	317.411.280.659
132	2. Short-term prepayments to suppliers	6	48.421.138.424	921.563.015
135	3. Other short-term receivables	7	293.361.803.117	185.510.062.175
140	**IV. Inventories**	8	**2.715.587.273.225**	**775.511.777.881**
141	1. Inventories		2.715.587.273.225	775.511.777.881
160	**VI. Other current assets**		**431.627.825.858**	**192.465.297.147**
161	1. Short-term deferred expenses	9	6.931.868.931	7.062.539.260
162	2. Deductible value added tax		147.996.861.038	918.298.983
165	3. Other current assets	13	276.699.095.889	184.484.458.904
200	**B. NON-CURRENT ASSETS**		**348.273.479.087**	**37.456.289.481**
210	**I. Long-term receivables**		**6.786.120.000**	**6.526.120.000**
215	1. Other long-term receivables	7	6.786.120.000	6.526.120.000
220	**II. Fixed assets**		**35.311.846.194**	**29.587.858.740**
221	1. Tangible fixed assets	11	21.311.017.570	14.844.282.756
222	*- Historical cost*		*58.467.003.111*	*53.057.358.897*
223	*- Accumulated depreciation*		*(37.155.985.541)*	*(38.213.076.141)*
227	2. Intangible fixed assets	12	14.000.828.624	14.743.575.984
228	*- Historical cost*		*21.845.700.000*	*21.760.700.000*
229	*- Accumulated amortization*		*(7.844.871.376)*	*(7.017.124.016)*
250	**V. Long-term assets in progress**	10	**2.457.341.400**	**247.700.000**
252	1. Construction in progress		2.457.341.400	247.700.000
270	**VII. Other long-term assets**		**303.718.171.493**	**1.094.610.741**
271	1. Long-term deferred expenses	9	303.718.171.493	1.094.610.741
280	**TOTAL ASSETS**		**10.451.708.995.904**	**5.116.010.983.007**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026
(Continued)

Code	CAPITAL	Note	Close balance VND	Open balance VND
300	**C. LIABILITIES**		**8.623.326.524.038**	**4.463.864.501.506**
310	**I. Current liabilities**		**8.622.202.153.717**	**4.463.863.688.470**
311	1. Short-term trade payables	15	7.380.851.073.061	3.268.614.833.053
312	2. Short-term prepayments from customers	16	75.570.116.177	53.373.512.671
314	3. Short-term taxes and other payables to State	17	163.006.744.707	101.303.535.794
315	4. Payables to employees		9.133.876.154	35.471.401.000
316	5. Short-term accrued expenses	18	12.528.305.247	5.849.510.476
320	6. Other short-term payables	19	544.062.267.523	441.404.102.877
321	7. Short-term borrowings and finance lease	14	437.049.770.848	557.846.792.599
330	**II. Non-current liabilities**		**1.124.370.321**	**813.036**
342	1. Deferred income tax liabilities		1.124.370.321	813.036
400	**D. OWNER'S EQUITY**	**20**	**1.828.382.471.866**	**652.146.481.501**
411	1. Contributed capital		430.500.000.000	215.250.000.000
411a	*- Ordinary shares with voting rights*		*430.500.000.000*	*215.250.000.000*
412	2. Share premium		326.880.000.000	4.325.000.000
420	3. Retained earnings		1.071.002.471.866	432.571.481.501
420a	*- Retained earnings accumulated till the end of*		*432.571.481.501*	*111.431.433.608*
420b	*- Retained earnings of the current period*		*638.430.990.365*	*321.140.047.893*
440	**TOTAL CAPITAL**		**10.451.708.995.904**	**5.116.010.983.007**

Dang Thi Thanh Thuy
Preparer

Nguyen Thi Tam
Chief Accountant

Nguyen Vu Tru
General Directors
Approved, 22 October 2026

CONSOLIDATED STATEMENT OF INCOME

From 01/01/2026 to 30/09/2026

Code	ITEMS	Note	Quarter III/2026	Quarter III/2025	This period	Previous period
			VND	VND	VND	VND
01	**1. Revenue from sales of goods and rendering of**	**22**	**2.972.241.982.130**	**2.235.228.430.563**	**9.998.740.485.534**	**5.449.615.753.896**
02	2. Revenue deductions	23	6.329.665.444	5.284.168.598	25.919.117.980	11.945.386.028
10	**3. Net revenue from sales of goods and rendering of services**		**2.965.912.316.686**	**2.229.944.261.965**	**9.972.821.367.554**	**5.437.670.367.868**
11	**4. Cost of goods sold**	**24**	**2.751.796.725.558**	**2.080.746.101.209**	**9.175.857.903.210**	**5.106.520.985.020**
20	**5. Gross profit from sales of goods and rendering of services**		**214.115.591.128**	**149.198.160.756**	**796.963.464.344**	**331.149.382.848**
22	6. Financial income	25	179.870.931.404	46.883.691.814	377.106.146.386	113.641.812.361
23	7. Financial expenses	26	26.064.033.257	27.383.221.403	126.612.118.750	93.913.354.772
24	*- In which: Borrowing costs*		*11.279.977.711*	*12.132.337.866*	*38.336.309.898*	*26.668.927.630*
25	8. Selling expenses	27	40.057.924.439	29.595.017.732	124.880.788.204	67.505.072.839
26	9. General and administrative expense	28	43.539.911.304	27.857.056.662	120.953.021.766	70.018.845.712
30	**10. Net profit from operating activities**		**284.324.653.532**	**111.246.556.773**	**801.623.682.010**	**213.353.921.886**
31	11. Other income	29	1.048.423.797	259.425.753	1.906.496.573	563.884.500
32	12. Other expense	30	362.499.925	326.555.019	1.748.516.536	1.039.652.489
40	**13. Other profit**		**685.923.872**	**(67.129.266)**	**157.980.037**	**(475.767.989)**

50	**14. Total net profit before tax**		**285.010.577.404**	**111.179.427.507**	**801.781.662.047**	**212.878.153.897**
51	15. Current corporate income tax expenses	31	58.115.570.746	22.235.896.505	162.227.114.397	42.592.261.277
52	16. Deferred corporate income tax expenses	32	529.769.583	-	1.123.557.285	-
60	**17. Profit after corporate income tax**		**226.365.237.075**	**88.943.531.002**	**638.430.990.365**	**170.285.892.620**
61	**18. Profit after tax attributable to owners of the parent**		**226.365.237.075**	**88.943.531.002**	**638.430.990.365**	**170.285.892.620**
62	**19. Profit after tax attributable to non-controlling interests**		-	-	-	-
70	**20. Basic earnings per share**	33	**5.258**	**4.132**	**14.830**	**7.911**

Dang Thi Thanh Thuy
Preparer

Nguyen Thi Tam
Chief Accountant

Nguyen Vu Tru
General Directors
Approved, 22 October 2026

CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2026 to 30/09/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	*1. Profits before tax*		*801.781.662.047*	*212.878.153.897*
	2. Adjustments for:			
02	- Depreciation and amortization of fixed assets and		3.426.515.852	2.801.746.478
03	- Provisions		-	-
04	- Exchange gains/losses from retranslation of monetary items denominated in foreign currency		14.202.508.993	15.769.170.086
05	- Gain/(loss) from investment and financial activities		(249.708.945.315)	(78.787.139.780)
06	- Borrowing costs		38.336.309.898	26.668.927.630
07	- Other adjustments		-	-
08	*3. Operating profit before changes in working capital*		*608.038.051.475*	*179.330.858.311*
09	- Increase/Decrease in receivables		(399.709.711.361)	(191.216.544.287)
10	- Increase/Decrease in inventories		(1.940.075.495.345)	(462.429.300.365)
11	- Increase/Decrease in payables (excluding interest payables, corporate income tax payable)		4.182.341.544.792	2.420.356.617.329
12	- Increase/Decrease in prepaid expenses		(302.492.890.423)	(2.914.983.029)
14	- Interest and other borrowing costs paid		(38.300.675.899)	(23.322.576.867)
15	- Corporate income taxes paid		(80.309.176.282)	(18.111.364.188)
16	- Other receipts from operating activities		(3.446.080.340)	-
20	*Net cash flow from operating activities*		*2.026.045.566.617*	*1.901.692.706.904*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(11.360.144.706)	(2.414.469.849)
22	2. Proceeds from disposals of fixed assets and other long-term assets		1.052.727.273	-
23	3. Loans and purchase of debt instruments from other		(4.904.608.586.944)	(3.580.400.000.000)
24	4. Collection of loans and resale of debt instrument of other entities		2.452.302.083.335	1.415.298.605.479
25	4. Equity investments in other entities		-	-
26	4. Proceeds from equity investment in other entities		-	-
27	5. Interest and dividend received		151.288.801.742	36.263.939.604
30	*Net cash flow from investing activities*		*(2.311.325.119.300)*	*(2.131.251.924.766)*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	1. Proceeds from issuance of shares and receipt of contributed capital		537.805.000.000	-
33	2. Proceeds from borrowings		4.413.868.445.856	2.245.158.874.647
34	3. Repayment of principal		(4.534.665.467.607)	(1.974.379.318.109)
35	3. Repayment of financial principal		-	-
36	4. Dividends or profits paid to owners		-	(21.525.000.000)
40	*Net cash flow from financing activities*		*417.007.978.249*	*249.254.556.538*

CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2026 to 30/09/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
50	**Net cash flows in the period**		**131.728.425.566**	**19.695.338.676**
60	**Cash and cash equivalents at the beginning of the year**		**87.361.926.758**	**111.698.069.734**
61	Effect of exchange rate fluctuations		1.549.240	182.878.394
70	**Cash and cash equivalents at the end of the period**		**219.091.901.564**	**131.576.286.804**

Dang Thi Thanh Thuy	**Nguyen Thi Tam**	**Nguyen Vu Tru**
Preparer	Chief Accountant	General Directors
		Approved, 22 October 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

From 01/01/2026 to 30/09/2026

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 is VND 430,500,000,000 (Four hundred and thirty billion five hundred million Vietnam dong), equivalent to 43,050,000 shares, with par value of VND 10,000/share.

As at 30 September 2026, the Company have 466 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;
- Manufacturing and assembly;
- Automobile warranty and repair services.

Normal business and production cycle

The Company's normal business production cycle does not exceed 12 months.

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

Due to the general impact of the recovery in the truck market, the Company's net revenue from sales and services increased by VND 4,535.15 billion (183.4%) compared to the previous year. Additionally, the effects of fluctuations in the exchange rate of the US Dollar and along with the impact of the flexible use of financial instruments and payment methods, led to a increased in financial income by VND 263.46 billion (331.84%) and a increase in financial expenses by VND 32.69 billion (134.82%) compared to the previous year. These factors are the main reasons why the net profit from business activities increased by VND 588.27 billion (375.72%) compared to 9months 2025.

Structure of the Company

The list of the Company's subsidiaries as at 30/09/2026 is as follows:

Name of companay	Head office	Proportion of ownership	Voting rights held by the Group	Principal activities
- VMASS Automobile One Member Company Limited	Hai Phong	100%	100%	Automobile manufacturing and

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 the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance, the Circular No. 43/2026/TT-BTC dated 20 April 2026 sửa đổi bổ sung TT 202 guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System
The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Consolidated 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. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from January 01, 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the 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 39 of the Consolidated Financial Statements.

2.4 . Basis for preparation of Consolidated Financial Statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01/01/2026 to 30/09/2026. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Financial statements of subsidiaries are applied accounting policies in consistence with the Company's financial statements. If necessary, adjustments are made to the Financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company and its subsidiaries.

The remaining balance, main incomes and expenses, including unrealized profits/loss from intra-group transactions are eliminated in full from consolidated Financial statements.

2.5 . Accounting estimates

The preparation of Consolidated Financial Statements complies with Vietnamese Accounting Standards, Corporate Accounting System and legal regulations related to the preparation and presentation of Consolidated 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 Consolidated Financial Statements include:

- Provision for doubtful debts;
- Provision for devaluation of inventories;
- Estimated allocation of prepaid 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 Consolidated 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, trade receivables and other receivables, held-to-maturity investments. 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 Consolidated 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 and cash equivalents

Cash comprises cash on hand, demand deposits.

2.9 . Financial investments

Investments held to maturity include: term deposits and loans bonds held to maturity to earn profits periodically.

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

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 Consolidated 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 Consolidated Financial Statements.

Net realizable value means the estimated selling price of inventories in a normal production and business period minus (-) the estimated cost for completing the products and the estimated cost needed for their consumption.

The cost 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 increase the expected future economic benefits from the use of the tangible fixed asset beyond the initially assessed standard of performance, these costs are capitalized as an incremental cost of the tangible fixed asset.
Other costs incurred after fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recognized in the Consolidated 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
- Perennial plants, working and producing animals	03 - 05 years
- Other tangible assets	38 years
- Land use rights	03 - 05 years
- Computer sofware	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 year 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.

- 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 Consolidated 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 the 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 the case of re-issuing stock fund) 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

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, royalties, dividends 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 discounts 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 Consolidated Financial Statements records a decrease in revenue under the principles: If incurred prior to the issuance of the Consolidated Financial Statements then record a decrease in revenue on the Consolidated Financial Statements of the reporting period; and if incurred after the release of Consolidated Financial Statements then record a decrease in revenue of incurring period.

2.23 . Cost of goods sold and services rendered

Cost of goods sold and services rendered is the total cost incurred for finished 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 to be consumed.

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 Consolidated Statement of Income and are recognized on an accrual basis, consistent with the period in which they are incurred.

2.26 . Disposal and liquidation of fixed assets and investment property

Income from the disposal and liquidation of fixed assets and investment property is recognized in the Consolidated Statement of Income when substantially all the risks and rewards of ownership have been transferred to the buyer. Gains or losses arising from the disposal or

Income from the disposal and liquidation of fixed assets and investment property is recognized in the Consolidated Statement of Income when substantially all the risks and rewards of ownership have been transferred to the buyer. Gains or losses arising from the disposal or liquidation of fixed assets and investment property are determined as the difference between the proceeds and the costs directly attributable

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 30/09/2026.

2.28 . Earning per shares

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share are calculated by dividing the net profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund, allowance for Board of Directors and interest on the convertible preference shares) by the weighted average number of ordinary shares that would be issued by conversion of all dilutive potential ordinary shares into ordinary shares.

2.29 . 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:

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

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

2.30 . 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 AND CASH EQUIVALENTS

	Close balance VND	Open balance VND
Cash on hand	9.269.119.485	4.707.138.952
Demand deposits	209.822.782.079	82.654.787.806
Total	**219.091.901.564**	**87.361.926.758**

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

	Currency	Giá trị VND
- Vietnam Bank for Agriculture and Rural Development	VND	69.065.468.653
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	21.673.082.653
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	USD	9.590.721
- Vietnam Prosperity Joint Stock Commercial Bank	VND	43.844.247.565
- Vietnam Maritime Commercial Joint Stock Bank	USD	321.765.465
- Vietnam Maritime Commercial Joint Stock Bank	VND	496.698.899
- Vietnam Technological and Commercial Joint Stock Bank	VND	15.305.851.555
- Military Commercial Joint Stock Bank	VND	50.897.286.175
- Tien Phong Commercial Joint Stock Bank	VND	8.208.790.393
- Các Ngân hàng khác		-
		209.822.782.079

4 . FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	Close balance			Open balance		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
	VND	VND	VND	VND	VND	VND
Term deposits (i)	5.976.726.219.178	5.976.726.219.178	-	3.519.372.785.891	3.519.372.785.891	-
Loans (ii)	102.737.308	102.737.308	-	-	-	-
Tổng	**5.976.828.956.486**	**5.976.828.956.486**	-	**3.519.372.785.891**	**3.519.372.785.891**	-

Detailed information on held-to-maturity investments as at 30/09/2026 is as follows:

(i) Term deposits

	Close balance				Open balance			
	Term	Interest Rate	Principal	Accrued interest	Term	Interest Rate	Principal	Accrued interest
			VND	VND			VND	VND
- Joint Stock Commercial Bank for Investment and	06- 12 month	7,60 % - 8,00 %	233.000.000.000	6.160.043.836			-	-
- Military Commercial Joint Stock Bank	04 - 12 month	4,75 % - 8,00 %	746.000.000.000	12.728.613.698	03- 12 month	4,75 % - 7,10 %	185.500.000.000	1.059.091.781
- Vietnam Maritime Commercial Joint Stock	06 - 12 month	3,8 % - 8,7 %	612.000.000.000	14.573.915.068	03 - 12 month	4,00 % - 7,00 %	400.000.000.000	5.776.191.780
- Saigon – Hanoi Commercial Joint Stock	06 - 12 month	5,8 % - 8,60 %	1.060.500.000.000	26.415.076.712	04 - 12 month	4,30 % - 7,20 %	1.003.500.000.000	18.613.577.397
- Vietnam Technological and Commercial Joint	06 - 12 month	5,50 % - 7,80 %	575.000.000.000	17.531.082.192	05 - 12 month	4,50 % - 6,50 %	457.000.000.000	4.952.210.959
- Tien Phong Commercial Joint Stock Bank	04- 12 month	4,75 % - 8,80 %	588.000.000.000	18.928.416.438	04 - 12 month	4,50 % - 7,60 %	403.300.000.000	7.766.173.973

	Close balance				Open balance			
	Term	Interest Rate	Principal	Accrued interest	Term	Interest Rate	Principal	Accrued interest
			VND	VND			VND	VND
- Joint Stock Commercial Bank for Foreign Trade of	04 - 12 month	4,70 % - 7,50 %	444.000.000.000	10.285.358.904	08 - 12 month	4,40 % - 5,30 %	294.200.000.000	3.656.294.795
- Vietnam International Commercial Joint Stock	05- 12 month	4,75 % - 7,80 %	856.000.000.000	22.090.169.863	04 - 12 month	4,75 % - 6,20 %	314.800.000.000	4.910.350.685
- Vietnam Prosperity Joint Stock Commercial Bank	06 - 12 month	6,3 % - 9,30 %	712.000.000.000	21.513.542.467	04 - 12 month	4,70 % - 7,40 %	408.500.000.000	5.838.894.521
			5.826.500.000.000	**150.226.219.178**			**3.466.800.000.000**	**52.572.785.891**

Term deposits with maturities ranging from more than 3 months to 12 months held at commercial banks are pledged as collateral for loans, letters of credit and other guarantee obligations.

(ii) Loan receivables

Subject	Contract No	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Close balance		Open balance
						Principal balance	Accrued interest	
						VND	VND	VND
Loans to employees								
- Truong Hoang Duy	Contract No. 02/2026/VIMID-HĐV dated 19	For personal purposes	7%	12 month	Unsecured	58.333.334	381.484	-
- Duong Vinh Hoang	Contract No. 01/2026/VIMID-HĐV dated 1	For household purposes	7%	24 month	Unsecured	43.750.001	272.489	-
								-
						102.083.335	**653.973**	

5 . SHORT-TERM TRADE RECEIVABLES

	Close balance		Open balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others	*418.516.618.143*	-	*317.411.280.659*	-
Vietnam Truck Community JSC	299.195.684.350	-	225.510.140.846	-
Sinotruk International	3.936.321.832	-	-	-
Xuan Loc Logistic Joint Stock Company	-	-	4.822.222.222	-
Kex Express (Vietnam) Company Limited	4.055.800	-	7.230.366.400	-
Other short-term receivables at the Company Office	1.715.230.180	-	-	-
Yunyi Transportation	412.728.277	-	8.089.658.090	-
Vietnam Company Limited Customers at the Binh Dinh branch	1.550.509.677	-	1.550.000.000	-
Customers at the West Hanoi branch	18.791.474.877	-	14.729.012.500	-
Customers at the East Hanoi branch	21.916.148.454	-	2.850.000.000	-
Customers at the Ho Chi Minh City branch	6.845.314.579	-	7.381.855.220	-
Customers at the Da Nang branch	2.705.066.002	-	2.058.535.287	-
Customers at the Binh Duong branch	7.896.000.000	-	11.705.000.000	-
Customers at the Bac Giang branch	10.604.256.903	-	12.339.597.000	-
Customers at the Dong Nai branch	9.093.803.787	-	4.635.554.351	-
Customers at the Nghe An branch	3.619.632.420	-	3.570.733.799	-
Customers at the Phu Tho branch	2.063.207.202	-	28.954.090	-
Customers at the Quang Ngai branch	3.586.572.760	-	460.000.000	-
Customers at the Ha Nam branch	9.386.232.032	-	2.940.136.159	-
Customers at the Hai Phong branch	11.201.245.388	-	2.927.023.894	-
Customers at the Thanh Hoa branch	2.110.411.732	-	500.000.000	-
Customers at the Dak Lak branch	1.882.721.891	-	4.082.490.801	-
Tổng	**418.516.618.143**	-	**317.411.280.659**	-

6 . SHORT-TERM PREPAYMENTS TO SUPPLIES

	Close balance		Open balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others	*48.421.138.424*	-	*921.563.015*	-
Doha Equipment Joint Stock Company	11.611.709.420	-	-	-
Liuzhou Henglong Vehicle Trading Co, Ltd.	450.632.700	-	450.632.700	-
Xinhong Chang Special Vehicle Co., Ltd. Of Sanhe City	694.566.600	-	-	-
MEGACON Industrial Construction Joint Stock Company	33.146.917.059	-	-	-
Other parties	2.517.312.645	-	470.930.315	-
Tổng	**48.421.138.424**	-	**921.563.015**	-

7 . OTHER RECEIVABLES

	Close balance		Open balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
- Advances	661.700.000	-	148.000.000	-
- Deposit for investment project implementation	-	-	33.433.109.287	-
- Mortgages	79.399.677.166	-	11.500.000.000	-
+ *Vietnam Truck Community Joint Stock*	-	-	*3.800.000.000*	-
+ *Thien Ha Heavy Equipment Joint Stock*	*22.000.000.000*	-	*2.500.000.000*	-
+ *Doha Equipment Joint Stock Company*	*32.000.000.000*	-	*5.200.000.000*	-
+ *Receivables from sales incentives*	*16.000.000.000*	-	-	-
+ *Other entities*	*9.399.677.166*	-	*194.923.799*	-
- Receivables from sales incentives	212.531.910.472	-	136.283.761.636	-
- Paid on behalf	355.894.700	-	3.791.358.640	-
- Other receivables	412.620.779	-	158.908.813	-
Tổng	**293.361.803.117**	-	**185.510.062.175**	-
b) Long-term				
- Deposits for office and warehouse rentals	6.786.120.000	-	6.526.120.000	-
Tổng	**6.786.120.000**	-	**6.526.120.000**	-

8 . INVENTORIES

	Close balance		Open balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Tools, supplies	-	-	5.840.000	-
Work in progress	54.291.250	-	-	-
Goods (*)	2.715.532.981.975	-	775.505.937.881	-
Tổng	**2.715.587.273.225**	-	**775.511.777.881**	-

(*) At 30 Sep 2026, the value of inventories pledged as collateral for loans and debts at commercial banks is VND 2.529.982.579.292 (As at 01 January 2026: VND 658.646.805.029).

9 . DEFERRED EXPENSES

	Close balance	Open balance
	VND	VND
a) Short-term		
- Dispatched tools and supplies	421.260.028	61.551.929
- Insurance purchase costs	2.630.484.537	915.518.508
- Office and warehouse rental costs	2.902.003.184	5.145.525.889
- Engine testing costs	392.582.790	207.618.182
- Repair expenses	17.560.734	-
- Other prepaid expenses	567.977.658	732.324.752
Tổng	**6.931.868.931**	**7.062.539.260**
b) Long-term		
- Dispatched tools and supplies	2.588.127.685	404.306.927
- Office and warehouse rental costs	163.935.484	361.935.484
- Repair expenses	5.392.092	4.275.123
- Business consulting expenses	-	119.770.248
- Business consulting expenses (*)	300.498.067.234	-
- Other prepaid expenses	462.648.998	204.322.959
Tổng	**303.718.171.493**	**1.094.610.741**

(*) Infrastructure rental expenses under the sublease agreement for 104,919.95 m² of land with existing infrastructure at Nam Dinh Vu Non-Tariff Area and Industrial Park (Zone 1), Hai Phong, with Sao Do Group Joint Stock Company, for production and business purposes. The rental rate is VND 2,896,850/m², and the lease term expires on 6 May 2059.

10 . CONSTRUCTION IN PROGRESS

	Close balance		Open balance	
	Original cost	Recoverable amount	Original cost	Recoverable amount
	VND	VND	VND	VND
- Project Management Board Salaries (i)	2.282.307.200	2.282.307.200	78.500.000	78.500.000
- Management consulting expenses	169.200.000	169.200.000	169.200.000	169.200.000
- Office floor repair expenses	5.834.200	5.834.200	-	-
Tổng	**2.457.341.400**	**2.457.341.400**	**247.700.000**	**247.700.000**

(i) Detailed information on the large projects:

According to the Company's investment project proposal:
Project name: VMASS Automobile Manufacturing and Assembly
Construction site: Lot CN26-01, Non-Tariff Zone and Nam Dinh Vu Industrial Park (Zone 1), Dinh Vu – Cat Hai Economic Zone, Doi Hai Ward, Hai Phong City, Vietnam;
Purpose of construction: Manufacture and assemble automobiles and other motor vehicles; exercise the rights to export, import, ai distribute goods serving the main production activities;
Owner: VMASS Automobile One Member Company Limited;
Source of investment capital: Capital contributed by the investor and additional mobilized capital;
Project scale:Factory area: 52,300 m2; Green area: 26,390 m2; Internal roads: 26,229.95 m2;
Total estimated investment: VND 1,303,003,661,474;

Implementation start time and expected completion: Construction is expected to commence in the second quarter of 2026, and the enti project is expected to be fully operational in the fourth quarter of 2028;
The project was granted Investment Registration Certificate No. 1005066222 by the Hai Phong Economic Zone Authority on March 2 2026.

11 . TANGIBLE FIXED ASSETS

Increase or decrease in 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	639.064.814	7.675.565.818	62.274.074	522.328.600	9.065.503.306
- Liquidation, disposal	-	-	(3.655.859.092)	-	-	(3.655.859.092)
Ending balance of the period	**22.588.267.410**	**3.176.305.484**	**29.272.572.002**	**365.371.801**	**3.064.486.414**	**58.467.003.111**
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	751.845.819	119.178.368	1.639.059.525	21.865.382	66.819.398	2.598.768.492
- Liquidation, disposal	-	-	(3.655.859.092)	-	-	(3.655.859.092)
Ending balance of the period	**13.912.294.792**	**2.269.217.784**	**18.143.634.245**	**324.963.109**	**2.505.875.611**	**37.155.985.541**
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	**8.675.972.618**	**907.087.700**	**11.128.937.757**	**40.408.692**	**558.610.803**	**21.311.017.570**

Name	Status	Original cost	Accumulated	Net carrying amount
		VND	VND	VND
- Factory and office building in Da Nang	In active use	8.934.562.000	2.705.186.852	6.229.375.148
- Other tangible fixed assets	In active use	49.532.441.112	34.450.798.723	15.081.642.389
		58.467.003.112	**37.155.985.575**	**21.311.017.537**

List of assets liquidated during the period:

Name	Status	Original cost	Carrying amount at the time of disposal	Revenue from disposal
		VND	VND	VND
- Toyota Fortuner, registration No. 90A-253.57 (Chassis No.: 6E4019590)	Liquidated	905.600.000	-	318.181.818
- Toyota Hilux, registration No. 30A-818.89 (Chassis No.: 101595206)	Liquidated	647.950.000	-	172.727.273
- Hyundai Santa Fe, 7-seat passenger vehicle, registration No. 51F-745.32	Liquidated	1.281.545.455	-	289.090.909
Toyota Fortuner, registration No. 51A-87771 (Chassis No.: 4019785)	Liquidated	820.763.637	-	272.727.273
		3.655.859.092	**-**	**1.052.727.273**

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period VND 8,700,154,678 (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 27,643,346,635 (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	-	85.000.000	-	85.000.000
Ending balance of	**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	360.197.370	299.216.670	168.333.320	827.747.360
Ending balance of	**4.682.565.810**	**2.152.305.566**	**1.010.000.000**	**7.844.871.376**
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	**13.567.434.190**	**433.394.434**	-	**14.000.828.624**

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	4.682.565.810	13.567.434.190
Other intangible fixed assets	3.595.700.000	3.162.305.566	433.394.434
	21.845.700.000	**7.844.871.376**	**14.000.828.624**

- The net carrying amount at the end of the year of intangible assets used as collateral for securing loans is VND 13.867.434.190 (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 ASSETS

	Close balance				Open balance			
	Term	Interest Rate	Principal	Accrued interest	Term	Interest Rate	Principal	Accrued interest
			VND	VND			VND	VND
Military Commercial Joint Stock Bank	1-3 month	4,75%	216.000.000.000	593.164.383	1 - 3 month	4,75%	147.000.000.000	810.623.288
Vietnam Technological and Commercial Joint Stock Bank	3 month	4,75%	43.000.000.000	63.116.438		0	-	-
Saigon - Hanoi Commercial JSB	1 month	4,75%	10.000.000.000	-		0	-	-
Vietnam Maritime Commercial Joint Stock Bank	3 month	4,75%	7.000.000.000	42.815.068	2 -3 month	4,20% - 4,50%	36.500.000.000	173.835.616
			276.000.000.000	**699.095.889**			**183.500.000.000**	**984.458.904**

Term deposits with maturities ranging from 1 to 3 months held at commercial banks are pledged as collateral for loans, letters of credit and other guarantee obligations.

14 . SHORT-TERM BORROWINGS

	Open balance	During the period		Close balance
	Outstanding balance	Increase	Decrease	Outstanding balance
	VND	VND	VND	VND
- Vietnam Prosperity Joint Stock Commercial Bank - Giang Vo branch	80.680.763.461	687.568.148.403	733.582.875.536	34.666.036.328
- Tien Phong Commercial Joint Stock Bank - Thang Long branch	-	214.625.186.840	196.947.569.352	17.677.617.488
- Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Tay Ho	104.437.338.475	512.971.471.343	516.883.541.085	100.525.268.733
- Saigon - Hanoi Commercial JSB - Dong Do branch	21.750.118.090	440.021.634.568	440.189.173.140	21.582.579.518
- Vietnam Maritime Commercial Joint Stock Bank - Hanoi branch	61.837.276.477	574.850.731.207	591.415.246.637	45.272.761.047
- Military Commercial Joint Stock Bank	147.458.651.237	863.416.576.316	840.281.588.864	170.593.638.689
- Vietnam International Commercial Joint Stock Bank	17.328.138.834	491.400.461.883	508.728.600.717	-
- Vietnam Technological and Commercial Joint Stock Bank	85.354.506.025	521.641.907.880	572.971.219.610	34.025.194.295
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Ha Branch	-	107.372.327.416	94.665.652.666	12.706.674.750
- 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	-
Tổng	**557.846.792.599**	**4.413.868.445.856**	**4.534.665.467.607**	**437.049.770.848**

Detail information on Short-term debts:

Detail information on Short-term loans from banks and credit institutions is as follows:

	Currency	Interest rate	Loan duration	Credit limit duration	Loan purpose	Guarantee	Close balance	Open 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								
Vietnam Prosperity Joint Stock Commercial Bank - Giang Vo branch							**34.666.036.328**	**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	8,80% -9,7%	05 months	12 months	(*)	(a)	34.666.036.328	80.680.763.461
Tien Phong Commercial Joint Stock Bank - Thang Long branch							**17.677.617.488**	-
- Credit line agreement No.509/2024/HDTD/MDH dated 25 December 2024	VND	9.35%	06 months	12 months	(*)	(b)	17.677.617.488	-
							-	-

Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Tay Ho branch							**100.525.268.733**	**104.437.338.475**
- Credit line agreement No. 25/TAH/6757008/CTD/01 dated 03 July 2025	VND	7.5%%	06 months	12 months	(*)	(c)	100.525.268.733	104.437.338.475
							-	-
	Currency	Interest rate	Loan duration	Credit limit duration	Loan purpose	Guarantee	Close balance	Open balance
							VND	VND
Saigon - Hanoi Commercial JSB - Dong Do branch							**21.582.579.518**	**21.750.118.090**
- Credit line agreement No. 0947/2025/HDHM-PN/SHB.111404 dated 23 December 2025	VND	8,90%	03 months	12 months	(*)	(d)	21.582.579.518	21.750.118.090
Vietnam Maritime Commercial Joint Stock Bank - Hanoi branch							**45.272.761.047**	**61.837.276.477**
- Credit line agreement No. 112-00057270.00505/2026/HDTDHM dated 12 January 2026	VND	8,8%-8.9%	04 months	12 months	(*)	(e)	45.272.761.047	61.837.276.477
							-	-
Military Commercial Joint Stock Bank - Hoai Duc branch							**170.593.638.689**	**147.458.651.237**
- Credit line agreement No.315197.25.920.898779.TD date 01 July 2025	VND	5.56% - 6.76%	from 03 to 06 months	12 months	(*)	(f)	170.593.638.689	147.458.651.237
							-	-
Vietnam International Commercial Joint Stock Bank							-	**17.328.138.834**
- Credit line agreement No. 1067084.25 dated 01 July 2025	VND	5,5% - 6,5%	05 months	12 months	(*)		-	17.328.138.834
							-	-

	Currency	Interest rate	Loan duration	Credit limit duration	Loan purpose	Guarantee	Close balance	Open balance
							VND	VND
Vietnam Technological and Commercial Joint Stock Bank							**34.025.194.295**	**85.354.506.025**
- Credit line agreement No. HSSO20231508153/HDTD dated 05 January 2024	VND	8,80%	06 months	12 months	(*)	(h)	34.025.194.295	85.354.506.025
Appendix No. HSSO20231508153/HDTD/PLHM-3426559 dated 30 July 2025								
Appendix No. HSP20231508153/HDTD/PLHM-4270650 dated 26 February 2026								
							12.706.674.750	-
- Credit line agreement No. 403/BIDV.THA-KHDN1 dated 04 March 2026	VND	8,20%	06 months	12 months	(*)	(i)	12.706.674.750	-
							449.756.445.598	**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, and certificates of deposit;

(b) The guarantee for the loans includes savings books, bonds, 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

(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 01 car; the Company's factory and office building located at Land Lot No. 05 (BT1-07), Map Sheet No. 2, Duong Noi Ward, Hanoi City; time deposit contracts; and third-party assets;

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

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

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

	Close balance	Open balance
	VND	VND
	7.380.851.073.061	***3.268.614.833.053***
Other parties		
- Sinotruk International	7.239.453.260.271	3.224.735.846.678
- Sao Do Investment Group Joint Stock Company	100.299.327.862	-
- Suppliers of the Head office	40.195.178.318	43.436.290.266
- Suppliers of Bac Giang branch	388.585.308	31.499.193
- Suppliers of Dak Lak branch	26.067.000	-
- Suppliers of Dong Nai branch	37.890.936	2.478.600
- Suppliers of Ha Nam branch	37.439.006	-
- Suppliers of West Hanoi branch	83.414.645	31.436.850
- Suppliers of Phu Tho branch	14.774.400	-
- Suppliers of Ho Chi Minh City branch	53.485.552	-
- Suppliers of Binh Dinh branch	5.944.320	-
- Suppliers of Da Nang branch	47.908.471	6.295.304
- Suppliers of East Ha Noi branch	-	365.929.343
- Suppliers of Nghe An branch	107.830.692	5.056.819
- Customers at the Quang Ngai branch	35.220.997	-
- Customers at the Thanh Hoa branch	19.003.533	-
- Customers at the Hai Phong branch	45.418.450	-
- Other customers	323.300	-
	7.380.851.073.061	**3.268.614.833.053**

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Close balance	Open balance
	VND	VND
	75.570.116.177	***53.373.512.671***
Other parties		
- Customers of Da Nang branch	3.521.175.414	1.186.307.712
- Customers of West Hanoi branch	6.899.347.873	3.593.000.000
- Customers of Binh Duong branch	1.474.999.999	1.467.000.000
- Customers of Thanh Hoa branch	2.544.020.015	2.758.800.000
- Customers of Dong Nai branch	3.038.250.999	2.394.000.000
- Customers of Dak Lak branch	749.598.361	953.500.000
- Customers of Bac Giang branch	7.658.649.931	13.935.313.999
- Customers of the Head office	4.629.000.000	3.839.962.961
- Customers of East Hanoi branch	20.729.833.332	6.065.000.000
- Customers of Hai Phong branch	6.488.441.220	3.399.000.000
- Customers of Nghe An branch	2.452.532.403	1.500.754.000
- Customers of Phu Tho branch	2.831.763.000	720.340.000
- Customers of Ho Chi Minh City branch	4.256.525.999	5.835.000.000
- Customers of Ha Nam branch	2.561.631.629	3.218.533.999
- Customers of Quang Ngai branch	640.000.001	605.000.000
- Customers of Quang Ninh branch	-	10.000.000
- Customers of Binh Dinh branch	5.094.346.001	1.892.000.000
Tổng	**75.570.116.177**	**53.373.512.671**

17 . TAXES AND OTHER PAYABLES TO STATE BUDGET

	Tax receivable at beginning of the VND	Tax payable at beginning of the VND	Tax payable in the period VND	Tax paid in the period VND	Tax receivable end of the period VND	Tax payable end of the period VND
Value added tax	-	20.668.893.612	21.987.572	20.683.693.196	-	7.187.988
Special excise tax	-	-	874.194.761.109	874.194.761.109	-	-
Export, import duties	-	-	1.387.422.970.202	1.387.422.970.202	-	-
Corporate income tax	-	80.308.794.464	162.227.114.397	80.309.176.282	-	162.226.732.579
Personal income tax	-	267.375.718	7.542.426.791	7.036.978.369	-	772.824.140
Natural resource tax	-	-	502.200.000	502.200.000	-	-
Land tax and land rental	-	58.472.000	86.629.512	145.101.512	-	-
Other taxes	-	-	11.141.358.267	11.141.358.267	-	-
Tổn Tổng	**-**	**101.303.535.794**	**2.443.139.447.850**	**2.381.436.238.937**	**-**	**163.006.744.707**

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 Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

18 . SHORT - TERM ACCRUED EXPENSES

	Close balance	Open balance
	VND	VND
Accrued interest expense	505.348.164	531.179.234
Accrued LC UPAS expenses	7.907.957.083	5.318.331.242
Sales support expenses	4.115.000.000	-
Tổng	**12.528.305.247**	**5.849.510.476**

19 . OTHER PAYABLES

	Close balance	Open balance
	VND	VND
a) Short-term		
Trade union fee, social insurance, health insurance, unemployment	177.830.500	127.180.000
Other payables	543.884.437.023	441.276.922.877
- *Vietnam Prosperity Joint Stock Commercial Bank - Giang Vo*	*208.887.402.618*	*127.053.442.773*
- *Tien Phong Commercial Joint Stock Bank - Thang Long branch (*)*	*65.318.432.653*	*61.410.700.601*
- *Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Tay*	*115.827.992.073*	*28.726.795.045*
- *Saigon - Hanoi Commercial JSB - Dong Do branch (*)*	*21.176.508.375*	*43.464.759.156*
- *Military Commercial Joint Stock Bank - Hoai Duc branch (*)*	*108.896.663.918*	*121.971.019.911*
- *Vietnam International Commercial Joint Stock Bank*	-	*5.420.473.500*
- *Vietnam Maritime Commercial Joint Stock Bank - So Giao dich*	*23.701.424.388*	*23.814.012.853*
- *Vietnam Truck Community JSC*	-	*29.415.719.038*
- *Other accrued expenses*	*76.012.998*	-
Tổng	**544.062.267.523**	**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	Share premium	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	-	-	170.285.892.620	**170.285.892.620**
Other decrease	-	-	(21.525.000.000)	**(21.525.000.000)**
Ending balance of previous period	**215.250.000.000**	**4.325.000.000**	**281.717.326.228**	**501.292.326.228**
Beginning balance of this year	**215.250.000.000**	**4.325.000.000**	**432.571.481.501**	**652.146.481.501**
Increase in capital of this period	215.250.000.000	322.875.000.000	-	**538.125.000.000**
Profit of this period	-	-	638.430.990.365	**638.430.990.365**
Other decrease	-	(320.000.000)	-	**(320.000.000)**
Ending balance of this period	**430.500.000.000**	**326.880.000.000**	**1.071.002.471.866**	**1.828.382.471.866**

Pursuant to the plan for the public offering of shares 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 08 June 2026, the Company offered 21,525,000 shares to existing shareholders at an offering price of VND 25,000 per share. The offering was completed on 29 July 2026. The Company was issued the 18th amended Enterprise Registration Certificate on 10 August 2026, with the new charter capital of VND 430,500,000,000.

b) Details of Contributed capital

	Close balance	Rate	Open balance	Rate
	VND	%	VND	%
Mr. Nguyen Vu Tru	192.736.000.000	44,77	96.368.000.000	44,77
Ms. Nguyen Thi Thu Huyen	44.500.000.000	10,34	22.250.000.000	10,34
M&A Holding Viet Nam Joint Stock	36.000.000.000	8,36	18.000.000.000	8,36
Others	157.264.000.000	36,53	78.632.000.000	36,53
Total	**430.500.000.000**	**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
- Increase in the period	215.250.000.000	-
- At the end of the period	**430.500.000.000**	**215.250.000.000**

d) Share

	Close balance	Open balance
Quantity of authorized issuing shares	43.050.000	21.525.000
Quantity of issued shares	43.050.000	21.525.000
- *Common shares*	*43.050.000*	*21.525.000*
Quantity of outstanding shares in circulation	43.050.000	21.525.000
- *Common shares*	*43.050.000*	*21.525.000*

Par value per stock: VND 10,000 /stock

21 . OFF STATEMENT OF FINANCIAL POSITION ITEMS

a) Operating leased assets

The Company entered into a sublease agreement for land use rights with completed infrastructure in an industrial park with Sao Do Investment Group Joint Stock Company. The leased land is located at Lot CN26-01, Nam Dinh Vu Non-Tariff Zone and Industrial Park (Zone 1), Dinh Vu – Cat Hai Economic Zone, Dong Hai Ward, Hai Phong City, and is intended for manufacturing and business operations. The total leased land area is 104,919.95 square metres. Under the agreement, the Company is required to pay the land rental for the land with completed infrastructure at a rate of VND 2,896,850 per square metre. The lease term expires on 6 May 2059.

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 2 (two) years to 10 (ten) years, with leased land areas ranging from 0.03 hectares to 2 hectares.

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 2 (two) years to 10 (ten) years, with leased land areas ranging from 0.03 hectares to 2 hectares.

b) Foreign currencies

	Close balance	Open balance
- USD	12.762,77	1.683,45

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

	This period VND	Previous period VND
Revenue from vehicle sales	9.813.139.759.172	5.314.490.277.867
Revenue from parts sales, repair & maintenance and other services	185.600.726.362	135.125.476.029
Tổng	**9.998.740.485.534**	**5.449.615.753.896**

23 . REVENUE DEDUCTIBLE ITEMS

	This period VND	Previous period VND
Trade discount	19.528.333.537	8.860.082.325
Sale returns	6.390.784.443	3.085.303.703
Total	**25.919.117.980**	**11.945.386.028**

24 . COST OF GOODS SOLD

	This period VND	Previous period VND
Cost of vehicles sold	9.057.193.293.209	5.014.137.963.399
Cost of parts, repair & maintenance and other services	118.664.610.001	92.383.021.621
Tổng	**9.175.857.903.210**	**5.106.520.985.020**

25 . FINANCIAL INCOME

	This period VND	Previous period VND
Interest income from demand deposits	131.629.472	-
Interest income from term deposits and loans	251.022.985.218	78.787.139.780
Gains on exchange difference in the period	111.749.022.703	34.854.672.581
Gains on exchange difference at the period-end	14.202.508.993	-
Total	**377.106.146.386**	**113.641.812.361**

26 . FINANCIAL EXPENSES

	This period VND	Previous period VND
Borrowing costs	38.336.309.898	26.668.927.630
LC Upas costs	18.071.278.173	4.199.857.816
Loss on exchange difference in the period	70.204.530.679	63.044.569.326
Loss on exchange difference at the period-end	-	-
Total	**126.612.118.750**	**93.913.354.772**

27 . SELLING EXPENSES

	This period VND	Previous period VND
Raw materials	1.693.360.394	164.827.914
Labour expenses	53.735.850.000	29.660.573.000
Depreciation and amortisation expenses	277.279.664	290.441.093
Product warraty expenses/Reversal of provision for product warranty	5.349.274.232	5.121.814.223
Expenses of outsourcing services	57.630.698.873	29.049.416.745
Other expenses in cash	6.194.325.041	3.217.999.864
	124.880.788.204	**67.505.072.839**

28 . ENTERPRISE ADMINISTRATIVE EXPENSES

	This period VND	Previous period VND
Raw materials	1.315.936.457	963.336.018
Labour expenses	28.686.490.089	24.961.133.500
Depreciation and amortisation expenses	3.149.236.188	3.254.469.011
Tax, Charge, Fee	4.124.068.080	1.763.740.842
Expenses of outsourcing services	69.121.635.781	32.220.374.904
Other expenses in cash	14.555.655.171	6.855.791.437
	120.953.021.766	**70.018.845.712**

29 . OTHER INCOME

	This period VND	Previous period VND
Gain from liquidating, disposing fixed assets	1.052.727.273	-
Others	853.769.300	563.884.500
Total	**1.906.496.573**	**563.884.500**

30 . OTHER EXPENSES

	This period VND	Previous period VND
Losses from liquidating fixed assets	3.973.296	35.442.983
Losses from liquidating fixed assets	550.000.000	861.500.000
Fines	900.000.000	-
Others	294.543.240	142.709.506
	1.748.516.536	**1.039.652.489**

31 CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Current corporate income tax expense in parent company	162.227.114.397	42.592.261.277
Current corporate income tax expense in subsidiary	-	
	162.227.114.397	**42.592.261.277**

32 DEFERRED INCOME TAX PAYABLE

	Close balance	Open balance
	VND	VND
Corporate income tax rate used to determine the value of Deferred income tax payable	20%	20%
Deferred income tax payable raised from taxable temporary difference	1.124.370.321	813.036
Deferred income tax payable	**1.124.370.321**	**813.036**

b) Deferred corporate income tax expenses

	This period	Previous period
	VND	VND
Taxable temporary difference	1.123.557.285	-
Tổng	**1.123.557.285**	**-**

33 . BASIC EARNING PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	This period	Previous period
	VND	VND
Undistributed earnings	638.430.990.365	170.285.892.620
Profit distributed for common shares	638.430.990.365	170.285.892.620
Average circulated common shares in the year	43.050.000	21.525.000
Basic earnings per share	**14.830**	**7.911**

The Company has not planned to deduct Bonus and welfare from the profit after tax for the fiscal year ended as at Close balance.

34 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	55.089.404.749	1.128.163.932
Labour expenses	82.422.340.089	54.621.706.500
Depreciation and amortisation expenses	3.426.515.852	3.544.910.104
Expenses of outsourcing services	137.518.292.966	66.391.605.872
Other expenses by cash	20.749.980.212	11.837.532.143
Other expenses by cash	9.122.485.179.312	-
Tổng	**9.421.691.713.180**	**137.523.918.551**

35 . 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 prices, 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 30/09/2026				
Cash and cash equivalents	209.822.782.079	-	-	209.822.782.079
Trade and other receivables	711.878.421.260	6.786.120.000	-	718.664.541.260
Lending	5.976.828.956.486	-	-	5.976.828.956.486
Total	**6.898.530.159.825**	**6.786.120.000**	-	**6.905.316.279.825**
As at 01/01/2026				
Cash and cash equivalents	82.654.787.806	-	-	82.654.787.806
Trade and other receivables	502.921.342.834	6.526.120.000	-	509.447.462.834
Lending	3.519.372.785.891	-	-	3.519.372.785.891
Total	**4.104.948.916.531**	**6.526.120.000**	-	**4.111.475.036.531**

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 Close balance				
Loans and borrowings	437.049.770.848	-	-	437.049.770.848
Trade and other payables	7.924.913.340.584	-	-	7.924.913.340.584
Accrued expenses	12.528.305.247	-	-	12.528.305.247
Total	**8.374.491.416.679**	**-**	**-**	**8.374.491.416.679**
As at Open balance				
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
Total	**4.273.715.239.005**	**-**	**-**	**4.273.715.239.005**

The Company believes that risk level of loan repayment is low/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.

36 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE CONSOLIDATED STATEMENT OF CASH FLOWS

a) Proceeds from borrowings during the period

	This period	Previous period
	VND	VND
Proceeds from ordinary contracts	4.413.868.445.856	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	4.534.665.467.607	1.283.867.431.696

37 . SUBSEQUENT EVENTS AFTER THE END OF THE PERIOD

Except for the public offering of additional shares as disclosed in Note 19, 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.

38 . TRANSACTION AND BALANCES WITH RELATED PARTIES

Except for the information with related parties are presented at Notes above, the Company has the transactions during the period with related parties as follows:

No.	Name	Tittle	This period VND	Previous period VND
1	Mr. Nguyen Vu Tru *(Reappointed on 20 April 2026)*	Chairman	682.072.000	675.000.000
2	Ms. Nguyen Thi Thu Huyen *(Reappointed on 20 April 2026)*	Vice Chairman cum member of the Audit Committee	585.000.000	585.000.000
3	Mr. Kieu Anh Dao *(Appointed on 20 April 2026)*	Member of the Board of Directors and Director	822.413.000	339.480.000
4	Mr. Chu Quang Huy *(Reappointed on 20 April 2026)*	Member cum Chairman of the Audit Committee	45.000.000	45.000.000
5	Mr. Nguyen Thanh Binh *(Reappointed on 20 April 2026)*	Member	90.000.000	90.000.000
6	Ms. Hoang Thi Van *(Resigned on 20 April 2026)*	Member	40.000.000	90.000.000
7	Ms. Nguyen Thi Tam	Chief Accountant	581.730.000	490.875.000
Total			**2.846.215.000**	**2.315.355.000**

Except for the transactions with related party as mentioned above, other related parties have no transaction during the period and no closing balance as at the end of the period with the Company.

39 . COMPARATIVE FIGURES

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting 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 and Circular No. 43/2026/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/TT-BTC and Circular No. 43/2026/TT-BTC. Specifically:

Figures in the Consolidated 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) Consolidated Statement of			**a) Consolidated Statement of**		
120	**Short-term investments**	**-**	**120**	**Short-term investments**	**3.519.372.785.891**	**3.519.372.785.891**
123	Held-to-maturity investments	-	123	Short-term held-to-maturity investments	3.519.372.785.891	3.519.372.785.891
130	**Short-term receivables**	**4.191.700.150.644**	**130**	**Short-term receivables**	**503.842.905.849**	**(3.687.857.244.795)**
136	Other short-term receivables	3.873.367.306.970	135	Other short-term receivables	185.510.062.175	(3.687.857.244.795)
150	**Other current assets**	**7.980.838.243**	**160**	**Other current assets**	**192.465.297.147**	**184.484.458.904**
155		-	165		184.484.458.904	184.484.458.904

Code	Items	Amount	Code	Items	Figures adjusted to Circular No. 99/2025/TT-BTC Amount	Differences
	b) Consolidated Statement of income			**b) Consolidated Statement of income**		
02	Revenue deductions	5.310.986.028	02	Revenue deductions	11.945.386.028	6.634.400.000
10	Net revenue from sales of goods and rendering of services	5.444.304.767.868	10	Net revenue from sales of goods and rendering of services	5.437.670.367.868	(6.634.400.000)
20	Gross profit from sales of goods and rendering of services	337.783.782.848	20	Gross profit from sales of goods and rendering of services	331.149.382.848	(6.634.400.000)
25	Selling expenses	74.139.472.839	25	Selling expenses	67.505.072.839	(6.634.400.000)

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

Dang Thi Thanh Thuy
Preparer

Nguyen Thi Tam
Chief Accountant

Nguyen Vu Tru
General Directors
Approved, 22 October 2026