CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM
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BT1-07 Khu Đô thị mới An Hưng, P.Dương Nội, Hà Nội
2026.10.23 15:26:15+07'00'

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
	Độc lập - Tự do - Hạnh phúc
VIETNAM MACHINE INVESTMENT DEVELOPMENT J.S.C	***THE SOCIALIST REPUBLIC OF VIETNAM***
	Independence – Freedom – Happiness
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Số/ *No.*: 56/2026/TB – VIMID	Hà Nội, ngày 23 tháng 10 năm 2026 *Hanoi, Day 23 Month 10 Year 2026*

CÔNG BỐ THÔNG TIN
INFORMATION DISCLOSURE

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

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

2. Nội dung thông tin công bố/ *Contents of information disclosure:*
   Tiếng Việt: Công văn giải trình Báo cáo tài chính Quý 3 năm 2026
   Eng: Explanation of Financial Statement for Third quarter of 2026

3. 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 was published on the Company's website on 23/10/2026 at this link https://vimid.vn/quan-he-co-dong/
   Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.
   We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm/ Attachments:

- Công văn giải trình Báo cáo tài chính Quý 3 năm 2026/ *Explanation of Financial Statement for Third quarter of 2026*

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



VŨ QUỐC HÒA

VIETNAM MACHINE INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 34. /2026/CV – VIMID
(Re: Explanation of Financial Statements for Q3/2026)

Hanoi, October 22, 2026

To: - State Securities Commission of Vietnam
- Ho Chi Minh Stock Exchange (HOSE)

1. Company name: Vietnam Machine Investment and Development Joint Stock Company
2. Ticker symbol: VVS
3. Registered head office: BT1-07, An Hung New Urban Area, To Huu Street, Duong Noi Ward, Hanoi City, Vietnam
4. Information disclosed:

The Company's Consolidated Financial Statements for Q3/2026, comprising the Consolidated Statement of Financial Position, Statement of Income, Statement of Cash Flows and Notes to the Financial Statements.

Explanatory statement: Explanation of the increase of more than 10% in profit after corporate income tax (CIT) reported in the Income Statement for the current period, compared with the same period of the previous year. Details are as follows:

Criteria	Quarter III/2026	Quarter III/2025	Increase
I. Separated Financial Statements:			
Profit before CIT (VND)	285,010,577,404	111,179,427,507	156.35%
Profit after CIT (VND)	226,895,006,658	88,943,531,002	155.10%
II. Consolidated Financial Statements:			
Profit before CIT (VND)	285,010,577,404	111,179,427,507	156.35%
Profit after CIT (VND)	226,365,237,075	88,943,531,002	154.50%

Consolidated profit after tax for Q3/2026 rose by **154.5%** YoY (an absolute increase of **VND 137.42 billion**) versus the same period of 2025, driven by the following key factors, spanning the macroeconomic backdrop and the Company's operating performance:

1. Continued tailwinds from public investment and a strongly expanding truck market:

- Entering Q3/2026, key national transport infrastructure projects, the next phases of the North–South Expressway and the inter-regional road network benefited from the Government and local authorities accelerating public investment disbursement and sprinting construction. At the same time, nationwide freight transport and logistics activity re-accelerated.
- This stimulated fresh investment and fleet-upgrade demand for transport vehicles, specialty vehicles and heavy-duty trucks from construction contractors and logistics operators. As a result, net revenue from sales and services in Q3/2026 reached **VND 2,965.91 billion**, up **33%** YoY (an absolute increase of more than VND 735.97 billion).

2. Supply-chain optimization and meaningful gross margin expansion:

- Gross profit from sales and services in Q3/2026 reached **VND 214.12 billion**, a standout increase of **43.51%** from VND 149.20 billion in Q3/2025 – growth materially outpacing revenue growth and evidencing positive operating leverage at the gross profit level. Gross profit margin continued to expand, from **6.69%** to **7.22%** (+53 bps).
- This outcome reflects the Company's proactive optimization of cost of goods sold and disciplined inventory management, together with leveraging its scale to negotiate preferential input pricing from overseas suppliers and flexibly shifting the product mix toward higher-margin vehicle lines.

3. Outsized growth in financial income and efficient capital management:

- Financial income in Q3/2026 reached **VND 179.87 billion**, a surge of **283.66%** (an absolute increase of **VND 132.99 billion**) YoY. This was driven mainly by optimizing cash flow generated by the strong operating results, together with higher income from short-term financial investments and returns on working capital – including placing term deposits matched to the letter of credit (LC) payment schedule to capture the higher deposit rates offered by commercial banks.
- In addition, the Company proactively applied the entire proceeds of the rights issue to existing shareholders (**VND 538.125 billion**) to repay bank borrowings in Q3/2026, in line with the plan approved by the General Meeting of Shareholders. Accordingly, short-term debt was well controlled, with the short-term debt-to-total-capital ratio falling from 87% to 82% YoY. As a result, even though the scale of the business doubled YoY, total financial expenses were tightly controlled and edged down to **VND 26.06 billion** (of which interest expense declined to **VND 11.28 billion**).
- The Company continued to manage foreign-exchange risk effectively through appropriate derivative instruments (forward contracts), limiting and controlling costs arising from exchange-rate volatility in foreign-currency payments.

4. Disciplined control of selling expenses and G&A at scale:

- Despite strong growth in revenue and distribution activity across the network, the Company maintained tight cost discipline. Operating expenses as a share of net revenue continued to improve, with expense growth consistently below the growth of both revenue and gross profit – contributing directly to overall profitability across the system.

Vietnam Machine Investment and Development Joint Stock Company hereby provides the foregoing explanation for the increase of more than 10% in profit after tax in the Income Statement for Q3/2026 versus the same period of the previous year, for the information of the State Securities Commission of Vietnam and the Ho Chi Minh Stock Exchange.

We hereby undertake full responsibility for the accuracy and truthfulness of the contents of this letter.

Recipients:
- As above;
- Board of Directors;
- Communication Dept.;
- For filings.

LEGAL REPRESENTATIVE OF THE COMPANY
CHAIRMAN OF THE BOARD OF DIRECTORS

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN MÁY VIỆT NAM

CHỦ TỊCH HĐQT

Nguyễn Vũ Trụ