

PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENTS

To: Hanoi Stock Exchange (HNX)

Pursuant to Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, PTM Automobile Service, Trading and Manufacturing Joint Stock Company hereby discloses its audited semi-annual financial statements for 2026 to the Hanoi Stock Exchange (HNX) as follows

1. Organization name: PTM Automobile Service, Trading and Manufacturing Joint Stock Company

Stock code: PTM /

Address: No. 256 Kim Giang Street, Dinh Cong Ward, Hanoi City

Telephone: +84(24)38552550 Fax: +84(24)38552551

Email: ptmgroup@mghaxaco.com.vn Website: <https://otoptm.com.vn/>

2. Disclosure Content

- Audit Report on the Annual Financial Statements for 2026

☐ Separate Financial Statements (the listed organization has no subsidiaries and the superior accounting unit has dependent accounting units);

☒ Consolidated Financial Statements (the listed organization has subsidiaries);

☐ Combined Financial Statements (the listed organization has dependent accounting units with independent accounting apparatus).

- Cases subject to explanation:

+ The auditing firm gives an opinion other than an unqualified opinion on the financial statements (Reviewed financial statements / Audited financial statements):

☐ Yes

☒ No

Explanation letter in case of "Yes":

☐ Yes

☐ No

+ Net profit after corporate income tax in the reporting period differs by 5% or more before and after audit, or changes from loss to profit or vice versa (for the audited Financial Statements of 2025)

☐ Yes

☒ No

Explanation letter in case of "Yes":

☐ Yes

☐ No

+ Net profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

Explanation letter in case of "Yes":

☒ Yes

☐ No



+ Net profit after tax in the reporting period records a loss or change from profit in the same period last year to loss this period (or vice versa)?

☐ Yes

☒ No

Explanation letter in case of "Yes":

☐ Yes

☐ No

This information has been published on the Company's website on 14/08/2026 at the following link <https://otoptm.com.vn/>.

3. Report on transactions with a value equal to or exceeding 35% of total assets in 2026

The Company did not enter into any transactions with a value equal to or exceeding 35% of its total assets during the year 2026.

In case the listed organization has such a transaction, please provide the following information in detail:

- Transaction content:.....
- Proportion of transaction value to total assets (%) (based on the latest financial statements);.....
- Date of transaction completion:

We hereby certify that the information provided is true and correct and we will bear full responsibility to the law.

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Attached documents:

- Audit Report on the Annual Financial Statements for 2026;
- Explanation for data discrepancies.

PERSONS TO DISCLOSE INFORMATION GENERAL DIRECTOR OF THE COMPANY



TRAN VAN MY

VIETVALUES Audit and Consulting Co., Ltd

Member firm of JPA International

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REVIEW REPORTS ON INTERIM (CONSOLIDATED) FINANCIAL INFORMATION

FOR THE PERIOD FROM 01ST JANUARY TO 30TH JUNE 2026

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JSC

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REPORT OF THE GENERAL DIRECTOR

The General Director of PTM Automobile Service, Trading and Manufacturing Joint Stock Company presents this report together with the reviewed interim (consolidated) financial statements of the parent company is PTM Automobile Service, Trading and Manufacturing Joint Stock Company and 01 subsidiary (hereafter, referred to as "the Group") for the six-month period ended 30th June 2026.

1. General information of the Company

The Group includes the parent company is PTM Automobile Service, Trading and Manufacturing Joint Stock Company (hereafter, referred to as "the Company") and 01 subsidiary.

PTM Automobile Service, Trading and Manufacturing Joint Stock Company operates in accordance with the Business Registration Certificate No. 0101116000 dated 09th March 2001 granted by the Department of Planning and Investment of Hanoi city and subsequent certificates of change with the 21st most recent change dated 09th June 2026 on increasing the charter capital.

Charter capital as at 30th June 2026: VND 351,999,930,000 (Vietnam Dong Three Hundred Fifty One Billion Nine Hundred Ninety Nine Million Nine Hundred Thirty Thousand Only).

2. Registered office

2.1. Head office

- Address : No. 256 Kim Giang street, Dinh Cong ward, Hanoi city, Vietnam.
- Tel. : +84 (24) 3855 2550
- Fax : +84 (24) 3559 0352
- Tax code : 0 1 0 1 1 1 6 0 0 0

2.2. Branches

- *Address: No. 335C Dien Bien Phu street, Gia Dinh ward, Ho Chi Minh city*

Operating under the initial Branch registration certificate No. 0101116000-001 dated 06th May 2017, the 6th change registered on 03th September 2025 granted by the Department of Planning and Investment of Ho Chi Minh city.

- *Address: Dinh Ke Industrial Cluster, Bac Giang ward, Bac Ninh province.*

Operating under the initial Branch registration certificate No. 0101116000-002 dated 15th November 2023, the 3rd change registered on 05th June 2026 granted by Bac Giang Province Department of Finance.

- *Address: No. 08 Tran Anh Tong street, National Highway 10, Nam Dinh ward, Ninh Binh province*

Operating under the initial Branch registration certificate No. 0101116000-004 dated 19th April 2024, the 1st change registered on 30th September 2025 granted by the Department of Planning and Investment of Nam Dinh province.

- *Address: No. 03 Pham Hung street, Hoa Xuan ward, Da Nang city.*

Operating under the initial Branch registration certificate No. 0101116000-005 dated 07th October 2024, the 1st change registered on 14th April 2025 granted by the Department of Planning and Investment of Da Nang city.

- *Address: No. 32, Group 1, Quarter 3, Long Hung ward, Dong Nai province.*

Operating under the initial Branch registration certificate No. 0101116000-006 dated 12th November 2024, the 3rd change registered on 15th April 2026 granted by the Department of Planning and Investment of Dong Nai province.

- **Address: No. 2070-2070A Tran Hung Dao street, My Thoi ward, An Giang province.**

Operating under the initial Certificate of business location registration No.0101116000-007 dated 20th December 2024 granted by the Department of Planning and Investment of An Giang province.

2.3. Business location

- **Address: No. 54 Kinh Duong Vuong street, Phu Lam ward, Ho Chi Minh city.**

Operating under the initial Certificate of business location registration No. 00001 dated 23rd September 2020, the 3rd change registered on 09th October 2023 granted by the Department of Planning and Investment of Ho Chi Minh city. Ceased operations from 25th December 2024.

- **Address: No. 46 Lang Ha street, Lang ward, Hanoi city.**

Operating under the initial Certificate of business location registration No. 00002 dated 17th August 2020, the 1st change registered on 20th February 2024 granted by the Department of Planning and Investment of Hanoi city.

- **Address: No. 92-94-96 Nguyen Tat Thanh street, Xom Chieu ward, Ho Chi Minh city.**

Operating under the initial Certificate of business location registration No. 00002 dated 23rd August 2021, the 2nd change registered on 06th October 2023 granted by the Department of Planning and Investment of Ho Chi Minh city. Ceased operations from 24th December 2024.

- **Address: No. 32, Group 1, Quarter 3, Long Hung ward, Dong Nai province.**

Operating under the initial Certificate of business location registration No. 00003 dated 05th April 2024 granted by the Department of Planning and Investment of Dong Nai province.

- **Address: Cao Nguyen 2 Commercial Building, Ly Thai To street, Vo Cuong ward, Bac Ninh province**

Operating under the initial Certificate of business location registration No. 00001 dated 06th March 2024, the 1st change registered on 05th May 2025 granted by the Department of Planning and Investment of Bac Ninh province.

- **Address: No. 3-5 Nguyen Van Linh street, Viet Hung ward, Hanoi city.**

Operating under the initial Certificate of business location registration No. 00004 dated 22nd April 2024, the 1st change registered on 05th May 2025 granted by the Department of Planning and Investment of Hanoi city.

- **Address: No. 801, National Highway 13, Quarter 4, Hiep Binh ward, Ho Chi Minh city.**

Operating under the initial Certificate of business location registration No. 00004 dated 25th September 2024, the 1st change registered on 02nd October 2025 granted by the Department of Planning and Investment of Ho Chi Minh city.

- **Address: No. 286 Tran Hung Dao street, Hoa Lu ward, Ninh Binh province.**

Operating under the initial Certificate of business location registration No. 00001 dated 15th May 2025, the 1st change registered on 14th October 2025 granted by Department of Finance of Ninh Binh province.

- **Address: No. 125 – 127, Group 1, Kim Hai Quarter, Long Huong ward, Ho Chi Minh city**

Operating under the initial Certificate of business location registration No. 00001 dated 11th April 2025 granted by Department of Finance of Ba Ria – Vung Tau province.

2.4. Information about subsidiary

Name of subsidiary	Head office	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
		Ending balance of period	Beginning balance	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance
Dat Viet Trading and Construction JSC	97 Ngo Quyen street, Le Thanh Nghi ward, Hai Phong city, Vietnam.	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%

3. Business activities

- Wholesale of automobiles and other motor vehicles;
- Dealers of automobiles and other motor vehicles;
- Sale of spare parts and accessories of automobiles and other motor vehicles;
- Maintenance and repair of motorbikes motorcycles, motorbikes;
- Sale of spare parts and accessories of motorcycles and motorbikes;
- Retail sale of cars (9 seats or less) (Except for auction-related activities);
- Maintenance and repair of automobiles and other motor vehicles;
- Trading in real estate, land use rights belonging to the owner, user or tenant. Details: Trading in real estate (except investment in construction of cemetery and graveyard infrastructure to transfer land-use rights associated with infrastructure, in Appendix I, Section A.7 of the Decree No. 31/2021/NĐ-CP);
- Other road passenger transport. Details: Passenger transport on fixed routes by car; passenger transport by car under contract; car-based tourist transport business;
- Transport of goods by road. Details: Car-based freight transport business;
- Activities of insurance agents and brokers. Details: Insurance agency activities;
- Motor vehicle rental.

4. The Board of Management, the Board of Controllers and General Director

4.1 The Board of Management

Members of the Board of Management of the Group during period and as of the date of this report include:

Full name	Position	Appointed / Reappointed date	Dismissed date
Ms Vu Thi Hanh	Chairperson	28 th March 2026	-
Mr. Do Tien Dung	Member	28 th March 2026	-
Mr. Tran Van My	Member	28 th March 2026	-
Ms Nguyen Thi Thanh Hang	Member	28 th March 2026	-
Ms Vu Thi Mai	Member	28 th March 2026	-

4.2 The Board of Controllers

Members of the Board of Controllers of the Group during period and as of the date of this report include:

Full name	Position	Appointed / Reappointed date	Dismissed date
Ms Dao My Linh	Chief Controller	28 th March 2026	-
Ms Tran Minh Khue	Member	28 th March 2026	-
Ms Vu Ngoc Diep Linh	Member	28 th March 2026	-
Ms Phạm Thị Ban	Chief Controller	30 th June 2021	28 th March 2026
Ms Tran Thi Hanh	Member	30 th June 2021	28 th March 2026
Ms Nguyen Thi Ngoc Ha	Member	30 th June 2021	28 th March 2026

4.3 General Director and Chief Accountant

General Director and Chief Accountant of the Group during period and as of the date of this report include:

Full name	Position	Appointed / Reappointed date	Dismissed date
Mr. Tran Van My	General Director	01 st September 2023	-
Ms Le Thi Huyen	Chief Accountant	05 th August 2024	-

5. Legal representative

Legal representative of the Group during period and as of the date of this report is Mr. Tran Van My – General Director.

6. Business results

The interim (consolidated) financial position and the interim (consolidated) business results for the six-month period ended 30th June 2026 of the Group are expressed in the interim (consolidated) financial statements for the six-month period attached to this report from page 09 to page 39.

7. Subsequent events

In the opinion of the General Director, the Group's the interim (consolidated) financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events from 30th June 2026 to the date of this Report, which would require any adjustments to the figures or disclosures in the (consolidated) financial statements.

8. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been appointed to perform the review on the Group's interim (consolidated) Financial Statements for the six-month period ended 30th June 2026.

9. Responsibility of the General Director

The General Director of the Group is responsible for the preparation of the interim (consolidated) financial statements for the six-month period to give a true and fair view on the interim (consolidated) financial position, the interim (consolidated) business results and the interim (consolidated) cash flows of the Group for the period. In order to prepare these interim (consolidated) financial statements for the six-month period, the General Director must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;

- Announce the accounting standards to be followed for the material issues to be disclosed and explained in the interim (consolidated) financial statements;
- Prepare the interim (consolidated) financial statements for the six-month period of the Group on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim (consolidated) financial statements for the six-month period reasonably in order to minimize risk and fraud.

The General Director ensures that all the relevant accounting books have been fully recorded and can fairly reflect the interim (consolidated) financial position of the Group at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The General Director of the Group is also responsible for protecting the Group's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the interim (consolidated) financial statements.

The General Director hereby ensures to comply with all the requirements above in the preparation of the interim (consolidated) financial statements.

10. Approving the interim (consolidated) financial statements

The General Director confirms that all the accompanying interim (consolidated) financial statements. The interim (consolidated) financial statements have been properly prepared and have given a true and fair view on the interim (consolidated) financial position as at 30th June 2026, the interim (consolidated) business results and the interim (consolidated) cash flows for the six-month period then ended of the Group, in compliance with the accounting standards, Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and fair presentation of the interim (consolidated) financial statements.

Hà Nội city, 12th August 2026.



Mr. TRAN VAN MY
General Director

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No.: 1208/11 /26/BCKT/AUD-VVALUES

REVIEW REPORTS ON INTERIM (CONSOLIDATED) FINANCIAL INFORMATION

**To: SHAREHOLDERS, THE BOARD OF MANAGEMENT
AND THE GENERAL DIRECTOR**

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JSC

We have reviewed the accompanying interim (consolidated) financial statements of PTM Automobile Service, Trading and Manufacturing Joint Stock Company (hereafter, referred to as "the Company") prepared on 12 August 2026, from page 09 to page 39, which comprise the interim (consolidated) Statement of Financial Position as at 30th June 2026, the interim (consolidated) Income Statement, the interim (consolidated) Cash Flows Statement and the selected Notes to the (consolidated) Financial Statements for the six-month period ended 30th June 2026.

The General Director's responsibility

The General Director of the Company is responsible for the preparation and presentation of these interim (consolidated) financial statements in accordance with the accounting standards, the accounting regime to securities company in Vietnam as well as legal regulations related to the preparation and presentation of these interim (consolidated) financial statements and for such internal control as the General Director determines is necessary to enable the preparation and presentation of interim (consolidated) financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on this interim financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

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



Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim (consolidated) financial information does not give a true and fair view, in all material respects, of the interim (consolidated) financial position as at 30th June 2026, the interim (consolidated) business results and the interim (consolidated) cash flows of PTM Automobile Service, Trading and Manufacturing Joint Stock Company for the six-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim (consolidated) financial statements.

Ho Chi Minh city, 12 August 2026

VIETVALUES Audit and Consulting Co., Ltd.



Tran Van Hiep – Deputy General Director

Certificate of registration for practicing audit No. 2141-2023-071-1

Authorized signature

File:

- As above.
- **VIETVALUES.**

INTERIM (CONSOLIDATED) STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

Currency: VND

ASSETS	Code	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS AND SHORT-TERM INVESTMENTS	100		328,386,792,994	425,829,919,636
I. Cash and cash equivalents	110	V.1	90,993,738,373	23,237,358,760
1. Cash	111		90,993,738,373	23,237,358,760
II. Short-term financial investments	120		6,500,000,000	2,500,000,000
1. Held-to-maturity investments	123	V.2	6,500,000,000	2,500,000,000
III. Short-term receivables	130		80,802,299,279	83,016,287,478
1. Short-term trade receivables	131	V.3	55,417,734,369	63,192,533,007
2. Short-term advance payments to suppliers	132	V.4	13,461,964,324	5,802,659,692
3. Other short-term receivables	135	V.5a	12,256,253,066	14,354,747,259
4. Provision for short-term doubtful debts (*)	136	V.6	(333,652,480)	(333,652,480)
IV. Inventories	140	V.7	143,233,852,096	297,794,384,790
1. Inventories	141		144,639,512,003	299,200,044,697
2. Provision for obsolete inventory (*)	142		(1,405,659,907)	(1,405,659,907)
V. Short-term biological assets	150		-	-
VI. Other current assets	160		6,856,903,246	19,281,888,608
1. Short-term prepaid expenses	161	V.8a	3,339,075,536	4,106,149,540
2. Deductible VAT	162		3,517,827,710	15,173,965,307
3. Taxes and other receivables from the State	163	V.15	-	1,773,761
B. FIXED ASSETS AND LONG-TERM INVESTMENTS	200		209,823,608,081	243,073,796,933
I. Long-term receivables	210		2,504,000,000	2,531,000,000
1. Other long-term receivables	215	V.5b	2,504,000,000	2,531,000,000
2. Provisions for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	220		107,387,134,029	137,088,960,239
1. Tangible fixed assets	221	V.9	80,926,931,229	110,628,757,439
- Historical cost	222		131,244,925,714	159,555,980,308
- Accumulated depreciation	223		(50,317,994,485)	(48,927,222,869)
2. Intangible fixed assets	227	V.10	26,460,202,800	26,460,202,800
- Historical cost	228		26,548,362,800	26,548,362,800
- Accumulated amortization	229		(88,160,000)	(88,160,000)
III. Long-term biological assets	230		-	-
IV. Investment Properties	240		-	-
V. Long-term assets in progress	250		30,410,766,400	30,410,766,400
1. Construction-in-progress	252	V.11	30,410,766,400	30,410,766,400
VI. Long-term financial investments	260		-	-
VII Other non-current assets	270		69,521,707,652	73,043,070,294
1. Long-term prepaid expenses	271	V.8b	14,094,235,301	14,676,741,087
2. Goodwill	279	V.12	55,427,472,351	58,366,329,207
TOTAL ASSETS (280 = 100 + 200)	280		538,210,401,075	668,903,716,569

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: No. 256 Kim Giang street, Dinh Cong ward, Hanoi city, Vietnam.

Interim (consolidated) Statement of Financial Position (cont.)

As at 30th June 2026

RESOURCES	Code	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
C. LIABILITIES	300		127,888,360,113	198,479,846,257
I. Current liabilities	310		127,438,981,201	198,479,846,257
1. Short-term trade payables	311	V.13	3,869,858,280	31,066,393,583
2. Short-term advance payments from customers	312	V.14	6,925,293,216	6,771,918,591
3. Dividends and profits payable	313		102,840,000	39,110,000
4. Tax and statutory obligations	314	V.15	6,307,829,748	10,687,042,059
5. Payables to employees	315		3,990,850,411	5,846,607,924
6. Short-term accruals	316		325,761,489	1,006,810,116
7. Other short-term payables	320	V.16	987,920,177	882,254,638
8. Short-term loans and finance lease liabilities	321	V.17	104,928,627,880	142,179,709,346
II. Non-current liabilities	330		449,378,912	-
1. Deferred income tax liabilities	342		449,378,912	-
D. OWNERS' EQUITY	400	V.18	410,322,040,962	470,423,870,312
I. Capital of the owners	410		410,322,040,962	470,423,870,312
1. Owners' invested equity	411		351,999,930,000	320,000,000,000
- Common stocks with voting rights	411a		351,999,930,000	320,000,000,000
2. Surplus of share capital	412		(217,999,333)	20,000,000
3. Investment and development fund	418		122,922,480	122,922,480
4. Undistributed earnings after tax	420		58,347,348,484	150,211,355,341
- Accumulated undistributed earnings after tax to the end of previous year	420a		54,211,355,340	114,319,709,537
- Accumulated undistributed earnings after tax in current year	420b		4,135,993,144	35,891,645,804
5. Benefits of non-controlling shareholders	429		69,839,331	69,592,491
II. Other capital, funds	430		-	-
TOTAL RESOURCES (440 = 300 + 400)	440		538,210,401,075	668,903,716,569

Prepared by

Chief Accountant

PHAM THI DUYEN

LE THI HUYEN

Hanoi city,

12 August 2026

General Director



TRAN VAN MY

INTERIM (CONSOLIDATED) INCOME STATEMENT

For the six-month period ended 30th June 2026

Currency: VND

ITEMS	Code	Notes	Current period	Previous period
1	2	3	4	5
1. Revenues from sale of goods and rendering of services	01	VI.1	331,167,249,408	687,869,577,608
2. Revenue deductions	02		-	-
3. Net revenues from sale of goods and rendering of services	10		331,167,249,408	687,869,577,608
4. Cost of goods sold	11	VI.2	289,845,381,635	580,512,948,433
5. Gross profit from sale of goods and rendering of services	20		41,321,867,773	107,356,629,175
6. Profit/(loss) on disposal/sale of investment properties	21		-	-
7. Income from financial activities	22		30,950,326	545,699,780
8. Expenses from financial activities	23	VI.3	4,723,874,867	3,559,296,346
- In which: Interest expenses	24		4,723,874,867	3,559,296,346
8. Selling expenses	25	VI.4	28,387,514,800	46,975,165,272
10. General & administration expenses	26	VI.5	25,100,986,687	31,559,829,855
11. Profit/ Loss in the joint ventures, associates	27		-	-
12. Net profit/(loss) from operating activities	30		(16,859,558,255)	25,808,037,482
13. Other income	31	VI.6	23,061,195,456	16,339,315,875
14. Other expenses	32	VI.7	37,171,552	100,990,899
15. Other profit	40		23,024,023,904	16,238,324,976
16. Total pre-tax accounting profit	50		6,164,465,649	42,046,362,458
17. Current Corporate Income tax expenses	51	V.15	1,578,846,754	8,624,310,022
18. Deferred Corporate Income tax expenses	52		449,378,912	-
19. Profit/(loss) after corporate income tax	60		4,136,239,983	33,422,052,436
20. Profit after tax of shareholders of parent company	61		4,135,993,144	33,422,052,436
21. Benefits of non-controlling shareholders	62		246,839	-
22. Gains on stock	70	VI.8	128	1,044
23. Diluted gains on stock	71	VI.9	128	1,044

Ha Noi city, 12 August 2026

Prepared by

Chief Accountant



PHAM THI DUYEN



LE THI HUYEN

General Director



INTERIM (CONSOLIDATED) CASH FLOWS STATEMENT
(As per Indirect Method)
For the six-month period ended 30th June 2026

Currency: VND

Code	Items	Notes	Current period	Previous period
1	2	3	4	5
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Net profit/(loss) before tax		6,164,465,649	42,046,362,458
	2. Adjustments for:		12,165,436,645	12,039,649,496
02	- Depreciation and amortisation	V.9; V.10	9,144,903,153	10,936,533,986
03	- Provisions		-	-
04	- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies		-	-
05	- (Profit)/ loss from investing activity	VI.3	(1,703,341,375)	(2,456,180,836)
06	- Interest expense		4,723,874,867	3,559,296,346
07	- Other adjustments		-	-
08	3. Operating income/(loss) before changes in working capital		18,329,902,294	54,086,011,954
09	- (Increase)/decrease in receivables		13,898,899,557	(52,812,249,045)
10	- (Increase)/decrease in inventory		154,560,532,694	(265,796,172,343)
11	- Increase/(decrease) in payables (excluding interest payable, PIT payables)		(26,093,270,444)	8,076,741,498
12	- Increase/(decrease) in prepaid expenses		9,245,258,606	(606,230,751)
13	- Increase/(decrease) in trading securities		-	-
14	- Interest paid		(4,723,874,867)	(3,559,296,346)
15	- Corporate income tax paid	V.15	(9,339,089,900)	(32,270,189,772)
16	- Other cash inflows from operating activities		-	-
17	- Other cash outflows from operating activities		-	-
20	Net cash inflows/(outflows) from operating activities		155,878,357,940	(292,881,384,805)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase of fixed assets and other long-term assets		(2,331,145,085)	(53,875,831,311)
22	2. Proceeds from disposals of fixed assets and other long-term assets		19,607,414,800	33,505,272,725
23	3. Loans to other entities and payments for purchase of debt instruments of other entities		(4,000,000,000)	-
24	4. Repayments from borrowers and proceeds from sales of debt instruments of other entities		-	-
25	5. Payments for investments in other entities		-	-
26	6. Proceeds from capital withdrawals from other entities		-	-
27	7. Interest and dividends received		27,172,757	545,699,780
30	Net cash inflows(outflows) from investing activities		13,303,442,472	(19,824,858,806)
	III. CASH FLOW FROM FINANCING ACTIVITIES			
31	1. Proceeds from issue of stocks, capital contribution of the owner		31,761,930,667	-
32	2. Capital redemption of the owners, the acquisition of issued stocks		-	-
33	3. Proceeds from borrowings	V.17	165,716,953,640	433,342,004,040
34	4. Repayments of borrowing principal	V.17	(202,968,035,106)	(199,982,851,640)
35	5. Repayments of finance lease principal		-	-
36	6. Dividends, gains paid to the owner	V.18	(95,936,270,000)	(31,960,890,000)
40	Net cash inflows/(outflows) from financing activities		(101,425,420,799)	201,398,262,400
50	Net cash inflows/(outflows) (20+30+40)		67,756,379,613	(111,307,981,211)
60	Cash and cash equivalents at the beginning of the year		23,237,358,760	157,425,399,323
61	Impact of exchange rate fluctuation		-	-
70	Cash and cash equivalents at the end of the year	V.1	90,993,738,373	46,117,418,112

Prepared by

PHAM THI DUYEN

Chief Accountant

LE THI HUYEN

Ha Noi city, 12 August 2026

General Director



TRAN VAN MY

SELECTED NOTES TO THE (CONSOLIDATED) FINANCIAL STATEMENTS

For the six-month period ended 30th June 2026

These notes form an integral part of and should be read in conjunction with the interim (consolidated) Financial Statements for the six-month period ended 30th June 2026 of the parent company is PTM Automobile Service, Trading and Manufacturing Joint Stock Company and 01 subsidiary (hereafter, referred to as “the Group”).

I. OPERATION FEATURES

1. Forms of ownership

PTM Automobile Service, Trading and Manufacturing Joint Stock Company (hereafter, referred to as “the Company”) is joint stock company.

2. Lines of business

The Group's business is automobile trading and repair.

3. Business activities

- Wholesale of automobiles and other motor vehicles;
- Dealers of automobiles and other motor vehicles;
- Sale of spare parts and accessories of automobiles and other motor vehicles;
- Maintenance and repair of motorbikes motorcycles, motorbikes;
- Sale of spare parts and accessories of motorcycles and motorbikes;
- Retail sale of cars (9 seats or less) (Except for auction-related activities);
- Maintenance and repair of automobiles and other motor vehicles;
- Trading in real estate, land use rights belonging to the owner, user or tenant. Details: Trading in real estate (except investment in construction of cemetery and graveyard infrastructure to transfer land-use rights associated with infrastructure, in Appendix I, Section A.7 of the Decree No. 31/2021/NĐ-CP);
- Other road passenger transport. Details: Passenger transport on fixed routes by car; passenger transport by car under contract; car-based tourist transport business;
- Transport of goods by road. Details: Car-based freight transport business;
- Activities of insurance agents and brokers. Details: Insurance agency activities;
- Motor vehicle rental.

4. The Group's operations in year affect the interim (consolidated) financial statements

Revenue and cost of goods sold during the period decreased by 51.9% and 50.1% compared to the same period last year, respectively, mainly due to a decline in sales volume from the automobile segment. In addition, the market shift towards electric vehicles has reduced demand for internal combustion engine vehicles, adversely impacting the business results during the period.

5. Consolidated subsidiaries

Total number of subsidiaries: 01 company.

Number of consolidated subsidiaries: 01 company.

Subsidiary

Name of subsidiary	Head office	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
		Ending balance of period	Beginning balance	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance
Dat Viet Trading and Construction JSC	97 Ngo Quyen street, Le Thanh Nghi ward, Hai Phong city, Vietnam.	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%

The subordinate entities without legal status and dependent accounting

No.	Name of entities	Address
1	Branch of PTM Automobile Service, Trading and Manufacturing JSC	No. 335C Dien Bien Phu street, Gia Dinh ward, Ho Chi Minh city (formerly: No. 335C Dien Bien Phu street, ward 15, Binh Thanh district, Ho Chi Minh city)
2	MG Bac Giang branch - PTM Automobile Service, Trading and Manufacturing JSC	Giap Sau residential area, Bac Giang ward, Bac Ninh province. (formerly: Giap Sau residential area, Dinh Ke ward, Bac Giang city, Bac Ninh province)
3	Nam Dinh branch - PTM Automobile Service, Trading and Manufacturing JSC	No. 08 Tran Anh Tong street, National Highway 10, Nam Dinh ward, Ninh Binh province. (formerly: No. 08 Tran Anh Tong street, National Highway 10, Loc Vuong ward, Nam Dinh city, Nam Dinh province)
4	Da Nang branch - PTM Automobile Service, Trading and Manufacturing JSC	No. 03 Pham Hung street, Hoa Xuan ward, Da Nang city. (formerly: No. 03 Pham Hung street, Hoa Xuan ward, Cam Le district, Da Nang city, Vietnam)
5	Dong Nai branch - PTM Automobile Service, Trading and Manufacturing JSC	No. 32, Group 1, Quarter 3, Long Hung ward, Dong Nai province. (formerly: No. 32, Group 1, Quarter 3, An Hoa ward, Bien Hoa city, Dong Nai province)
6	An Giang branch - PTM Automobile Service, Trading and Manufacturing JSC	No. 2070-2070A Tran Hung Dao street, My Thoi ward, An Giang province (formerly: No. 2070-2070A Tran Hung Dao street, My Thoi ward, Long Xuyen city, An Giang province)

6. Employees

As at the accounting period ended, the Group had 347 employees (474 employees at the beginning of the year).

7. **Statement on the information comparability in the interim (consolidated) financial statements**
From 01st January 2026, the Company has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System. This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars. The Circular No. 202/2014/TT-BTC dated 22nd December 2014 as amended and supplemented by the Circular No. 43/2026/TT-BTC dated 20th April 2026. The Company has restated the comparative figures (Notes No. IV.23); therefore, the figures presented in the interim (consolidated) financial statements for the six-month period ended 30th June 2026 are comparable with the corresponding figures of the previous period.

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The Group's fiscal year

The fiscal year starts on 01st January and ends on 31st December of each calendar year.

These (consolidated) financial statements are prepared for the six-month period from 01st January 2026 to 30th June 2026.

2. Reporting currency and methods of foreign currency translation

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Company's the interim (consolidated) Financial statements are prepared and presented in accordance with the Accounting Standards, the Vietnamese Corporate Accounting System promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22nd December 2014 as amended and supplemented by the Circular No. 43/2026/TT-BTC dated 20th April 2026 as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the interim (consolidated) Financial statements.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The General Director ensures to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22nd December 2014 as amended and supplemented by the Circular No. 43/2026/TT-BTC dated 20th April 2026 as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the interim (consolidated) Financial statements.

IV. ADOPTED ACCOUNTING POLICIES

1. Basic for preparing the (consolidated) Financial statements

The (consolidated) financial statements include the financial statements of parent company and all subsidiaries. The financial statements of subsidiaries are prepared for the same fiscal year as well as applied the same accounting policies of parent company. Adjusted entries are applied for any different accounting policy in order to ensuring the consistency of parent company and all subsidiaries.

All inter-company balances and transactions, including recognised profits arising from inter-group transactions, have been eliminated in full. Unrealized losses are eliminated in (consolidated) financial statements, except where irrevocable expenses.

Minority interest showed the profit/ loss and net assets which are not held by the Company's shareholders and are presented by a separate item on the (consolidated) Income Statement and the (consolidated) Balance Sheet.

Subsidiaries are (consolidated) since the date of parent Company obtains control and cease to be (consolidated) since the date of parent Company do not obtain control that subsidiary. In case of parent Company has no longer the right of control the subsidiaries, the (consolidated) financial statements will include the period's business result which is still obtained control by parent Company.

The financial statements of subsidiaries subject to business combinations under common control are included in the Company's (consolidated) financial statements in accordance with the book value method of accounting. The financial statements of the other subsidiaries are (consolidated) into the Company's reports under the purchase method whereby assets and liabilities are recorded at fair value at the date of a business combination.

2. Cash and cash equivalents

Cash includes cash on hand, demand deposits, cash in transit and monetary gold.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with original maturity of less than 3 months) and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

3. Accounting policies for financial investments

Held-to-maturity investments

The investments are classified as held-to-maturity if the Company has both the ability and the intention to hold to maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory note) bonds, preferred stocks which the issuance party is obligated to repurchase at a specific time in the future and held-to-maturity loans for the purpose of collecting interest periodically and other held-to-maturity investments.

Principles for determining held-to-maturity investments are initially recognized at the historical costs include purchase price and expenses related to investments transactions. After initial recognition, these investments are recognized at recoverable amount.

Interest income on held-to-maturity investments after the date of acquisition are recognized in Income Statement on the basis of accrual. Interest enjoyed before the Company held is deducted against the historical cost as at the date of acquisition.

When there is certainly evidence shows part of or the entire investment may not be recoverable and the loss can be determined reliably, the loss is recognized in Expenses from financial activities in year and direct reduction of investment value.

At the end of the accounting period, when there is objective evidence that part or all of an investment may be impaired, the Company recognizes a provision for investment losses corresponding to the potential loss amount. The provision expense or reversal is recognized in financial expenses/financial income during the period.

Held-to-maturity investments denominated in foreign currencies are recognized and revaluated in accordance with the regulations applicable to monetary items denominated in foreign currencies.

4. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables. The Company maintains detailed accounting records for receivables by counterparty, maturity, and original currency to meet management requirements.

Receivables are classified as trade receivables, inter-company receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.

- Inter-company receivables reflect receivables of subordinate entities without legal status and dependent accounting.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Receivables denominated in foreign currencies are recognized and revaluated in accordance with regulations applicable to foreign currency monetary items.

At the financial statement preparation date, based on the remaining maturity of the receivables, the Company classifies and presents them as current or non-current assets pursuant to current regulations.

Provision for doubtful debts is made for receivables that are overdue, or not yet due but with objective evidence indicating that partial or full recovery is unlikely.

For receivables that are not yet due but where the debtor has fallen into bankruptcy, dissolution, disappearance, absconding, or where there is evidence indicating that payment is unlikely or impossible, the Company determines the provision level based on the expected loss that may incur.

In cases where the Company has more reliable evidence or a more appropriate basis to determine the recoverable amount, it may apply alternative methods to determine the provision for doubtful debts in accordance with applicable regulations.

The creation or reversal of the provision for doubtful debts is executed at the financial statement preparation date. The provision expense or reversal is recognized in general and administrative expenses during the period.

For doubtful debts that have been written off but are subsequently recovered, the recovered amounts are recognized as other income.

5. Inventories

• Recognition principles of inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Work-in-progress: total costs associated with unfinished vehicle repair services.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

The value of inventories are recognized at the specific identification method (for motorcycles), the weighted average method (for other kinds of goods) and recorded at the perpetual method.

• Methods of inventory valuation and accounting treatment

The cost of inventories (vehicles) issued is determined using the specific identification method.

• Method of making provision for obsolete inventory

At the (consolidated) financial statement preparation date, when there is evidence indicating that the net realizable value of inventories is lower than their historical cost, the Company recognizes a provision for obsolete inventory in accordance with applicable regulations.

The provision for obsolete inventory is made on an item-by-item basis for inventories whose historical cost exceeds their net realizable value. For work-in-process services, the provision is determined for each service type with separate pricing.

The provision for obsolete inventory is determined as the difference between the historical cost of inventories and their net realizable value.

Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

6. Prepaid expenses

Prepaid expenses reflect actual costs incurred that relate to the operational and business results of multiple accounting periods and are allocated to operating expenses in the corresponding periods in accordance with the matching principle between revenues and expenses.

The Group's prepaid expenses include:

- Insurance expenses and other prepaid expenses related to multiple accounting periods;
- Cost of tools, supplies, and equipment leased out serving business operations across multiple accounting periods;
- Other deferred expenses that do not qualify for recognition as fixed assets but are related to multiple accounting periods.
- ...

The calculation and allocation of deferred expenses into operating expenses for each period are based on the nature and level of economic benefit derived from each expense item, using the straight-line method or another appropriate method, and are applied consistently across accounting periods.

The Group maintains detailed records of each deferred expense item by expense type, allocation period, allocated amount, and the remaining unallocated balance as of the Financial Statement date.

Tools

The cost of tools and supplies issued for production and business operations is recognized as deferred expenses and gradually allocated to operating expenses using the straight-line method over their expected useful economic lives.

Prepaid land rental

Prepaid land rental represents land rent paid in advance for the Group's production and business operations. This expense is allocated on a straight-line basis over the remaining lease term.

7. Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation.

Historical costs of tangible fixed assets include all the expenses of the Group to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. The depreciation years of tangible fixed assets applied are as follows:

<u>Kinds of fixed assets</u>	<u>Years</u>
Buildings and structures	05 – 20
Machineries and equipments	05 – 10
Vehicles, transmissions	06 – 10
Management equipments, tools	03 – 10
Other tangible fixed assets	10

8. Intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

Historical costs of an intangible asset comprises all expenditures incurred by the Group to acquire the intangible asset up to the time it is in the condition necessary for its intended use, including its purchase price, non-refundable taxes, and any directly attributable costs.

Expenditures related to intangible assets incurred subsequent to initial recognition are recognized as operating expenses in the period in which they are incurred, unless these expenditures meet both conditions of enhancing the future economic benefits expected to be derived from the asset and being reliably measurable, in which case they are capitalized as an increase in the cost of the intangible asset.

When intangible assets are disposed of or sold, their cost and accumulated amortization are derecognized. Any difference between the net carrying amount of the asset and the proceeds from disposal or sale (if any) is recognized as other income or other expenses in the period.

Land-use right

Land-use right is all actual expenses related directly to the used land, included: the payment for getting land-use right, costs of compensation, site clearance, ground leveling, registration fee ... which the Group paid. Land-use right is amortized in line with straight-line method since the Group starts its operation to the using expiration recorded on the Certificate on land-use right, land-use rights with indefinite term is not amortized.

Software programs

Costs related to computer software programs is not an integral part of the related hardware is capitalized. Historical costs of computer software include all the expenses of the Group to pay until the date the software is put into use. Computer software is amortized in line with straight-line method within 04 - 06 years.

9. Business combinations and goodwill

Business combinations are accounted for by applying the purchase method. The cost of the business combination included the fair values, at the date of acquisition, of assets given, liabilities incurred or assumed and equity instruments issued by the acquirer, in exchange for control of the acquiree and any costs directly attributable to the business combination. The identifiable assets acquired, liabilities and contingent liabilities assumed in the acquirer's business combination is recognized at fair value as at the date of business combination.

Goodwill from the business combination is initially recognized at its historical cost, being the excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognized. If cost of business combination is less than fair value of the acquiree's net assets, the differences will be recognized in the (consolidated) income statement for the six-month period. After initial recognition, goodwill is determined by the historical costs less (-) accumulated amortization. Goodwill is amortized in line with straight-line method over an estimated useful life of 10 (ten) years. Periodically, the parent company must assess the goodwill impairment in subsidiaries, if there is evidence that the goodwill impairment is greater than the annual allocation, then amortize it according to the amount of goodwill impairment in the period in which they occur.

10. Asset acquisitions and Business combinations

The Group acquires subsidiaries that own assets and have business activities. At the time of acquisition, the Group will determine whether the subsidiary acquisition is a business combination transaction or not. This transaction is considered a business combination if the subsidiary has production and business activities associated with the acquired asset.

If the subsidiary acquisition is not a business combination transaction, that transaction is accounted for as a purchase transaction of assets and liabilities. The acquisition cost is allocated to assets and liabilities on the basis of their respective fair values, and the goodwill or deferred corporate tax are not recognized.

11. Deferred Corporate income tax

Deferred corporate income tax liabilities are recognized for taxable temporary differences between the carrying amounts of assets/liabilities and their tax bases, using the tax rates that are currently enacted or substantively enacted. This tax liability reflects future tax obligations arising when the temporary differences reverse through the recovery of assets or settlement of liabilities.

As at the accounting period-end, the Group determines, adjusts, and offsets the amounts arising and reversed during the period; the net increase/decrease is recognized in the corresponding deferred corporate income tax expense. Deferred tax related to items recognized directly in equity is recognized directly in equity. The offsetting between deferred tax liabilities and deferred tax assets is executed only for the presentation of the Statement of Financial Position and is not offset in the accounting books.

12. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals, inter-Group payables and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee. Payables are monitored in detail by each counterparty and maturity period;
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued. Accrued expenses are recognized when the Group has a present obligation and the liability can be estimated reliably, adhering to the principle of matching expenses with revenues;
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

13. Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

Surplus of share capital

Surplus of share capital is recognized at differences between issued actual value and the nominal value of stocks when they first issued, supplement issue, differences between re-issued value and the book value of treasury stocks and capital structure of the convertible bonds at maturity. Direct costs related to the issuance of additional stocks and the re-issuance of treasury stocks is reversed on Surplus of share capital.

14. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Group's Charter as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when being approved by General Meeting of Shareholders.

15. Recognition of revenues and income

Revenues are recognized when the Group may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of automobiles

Revenues from sale of goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Revenues from rendering of repair services

Revenues from rendering of repair services are recognized when the result of transaction is determined reliably. Where the service is rendered during numerous periods, revenue in period is recognized based on the results of work completely as at balance sheet date. The results of rendering of services transaction are determined when satisfying all the following conditions:

- Revenue is determined rather reliably;
- Be able to gain economic benefits from the transactions;
- Determining work completely as at Balance Sheet date;
- Determining expenses related to rendering of services.

Revenues from rendering of car rental services, business locations

Revenues from rendering of car rental services, business locations are recognized when the result of transaction is determined reliably. Where the service is rendered during numerous periods, revenue in period is recognized based on the results of work completely as at balance sheet date. The results of rendering of services transaction are determined when satisfying all the following conditions:

- Revenue is determined rather reliably;
- Be able to gain economic benefits from the transactions;
- Determining work completely as at Balance Sheet date;
- Determining expenses related to rendering of services.

Interest

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

16. Cost of goods sold

Cost of goods sold is total cost of expenses directly of provided services, other expenses are included or recorded reducing in the cost of goods.

17. Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include borrowing costs, loss of the short-term securities transfers, transaction costs of selling securities, provision for devaluation of trading securities, provision for loss of investments in other entities.

Borrowing costs

Borrowing costs include interest and other costs incurred directly related to loans.

Borrowing costs will be capitalized when they are directly related to the construction or the production of an asset in progress, which has taken a substantial period of time (over 12 months) to get ready for intended use or sales of the asset. Otherwise, the borrowing costs will be recognized into expenses during the period. For private loans serve the construction of fixed assets, investment properties, interest is capitalized even if the construction period of less than 12 months. The income arising from the temporary investment of loans is recorded reducing the historical cost of the relevant assets.

In the event of general borrowings which are partly used for acquiring, constructing or producing an asset in progress, the costs eligible for capitalization will be determined according to the capitalization rates applied to average accumulated expenditure on that asset. The capitalization rates are computed at the average interest rates on the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

18. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Group.

19. Taxes and statutory obligations

Value added tax (VAT) is in accordance with the deduction method.

The Group has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.

Other taxes will be paid according to prevailing regulations.

Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax.

Current corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

The current corporate income tax rate applied by the Group is 20%.

20. Disposals and retirements of fixed assets and investment properties

Upon the sale, disposal, or retirement of fixed assets or investment properties, their historical cost and accumulated depreciation are derecognized; any difference between the net disposal proceeds and the carrying amount, together with related expenses, is recognized in the profit or loss for the period.

21. Related parties

A party is considered as a related party of the Group in case that party is able to control the Group or to cause material effects on the financial decisions as well as the operations of the Group. A party is also considered a related party of the Group in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

22. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the (consolidated) financial statements of the Group.

23. Comparative figures

Certain balances on the interim (consolidated) Statement of Financial Position have been restated to conform to current regulations (the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance). Details are as follows:

Code	Items	Ending balance of previous year under Circular 200/2014/TT-BTC / Before adjustments	Beginning balance of current year has been restated under Circular 99/2025/TT-BTC) / After adjustments	Differences
1	2	3	4	5=4-3
STATEMENT OF FINANCIAL POSITION				
	Resources			
313	Dividends and profits payable	-	39,110,000	39,110,000
320	Other short-term payables	921,364,638	882,254,638	(39,110,000)
	TOTAL RESOURCES	921,364,638	921,364,638	-

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (CONSOLIDATED) STATEMENT OF FINANCIAL POSITION (Currency: VND)

1. Cash and cash equivalents

	Ending balance of period	Beginning balance
- Cash on hand	11,548,497,624	2,293,233,057
- Demand deposits (*)	79,445,240,749	20,944,125,703
Total	90,993,738,373	23,237,358,760

(*) Details are as follows:

	Ending balance of period	Beginning balance
JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	24,038,569,836	6,859,021,383
Vietnam JS Commercial Bank for Industry & Trade (VietinBank)	21,349,681,249	7,754,739,754
JS Commercial Bank for Investment and Development of Vietnam (BIDV)	20,849,005,866	2,179,922,906
Vietnam Prosperity JS Commercial Bank (VPBank)	10,234,576,428	3,936,164,048
Other banks	2,973,407,370	214,277,612
Total	79,445,240,749	20,944,125,703

2. Held-to-maturity investments

This is a savings deposits at banks with original maturities of over 3 months, earning interest rates of 4.6%/year and 4.5%/year. Details are as follows:

	Ending balance of period	Beginning balance
+ Kasikornbank Public Company Limited – Ho Chi Minh city branch ^(*)	4,000,000,000	-
+ Vietnam JS Commercial Bank for Industry & Trade (VietinBank) – Tay Saigon branch	2,500,000,000	2,500,000,000
Total	6,500,000,000	2,500,000,000

^(*) As at 30th June 2026, the savings deposit at Kasikornbank Public Company Limited – Ho Chi Minh city branch was used as collateral for a loan from the same bank (refer to the Notes No. V.17).

3. Short-term trade receivables

	Ending balance of period	Beginning balance
Receivables from related parties	42,339,343,506	27,723,976,345
- Viet Future Group JSC	22,994,343,506	27,723,976,345
- Can Tho Automobile Mechanical JSC	19,345,000,000	-
Receivables from others	13,078,390,863	35,468,556,662
- SAIC MOTOR Vietnam Co., Ltd.	957,237,007	1,427,668,385
- Others	12,121,153,856	34,040,888,277
Total	55,417,734,369	63,192,533,007

4. Short-term advance payments to suppliers

	Ending balance of period	Beginning balance
Advance payments to related parties	-	-
Advance payments to other organizations and individuals	13,461,964,324	5,802,659,692
- Viet Star General Trading Services JSC ⁽¹⁾	8,000,000,000	-
- Anh Khoi City Interior Construction Co., Ltd. ⁽²⁾	3,770,000,000	-
- Others	1,691,964,324	5,802,659,692
Total	13,461,964,324	5,802,659,692

⁽¹⁾ This is the advance payment to Viet Star General Trading Service Joint Stock Company for vehicle purchases under the Sales Contract No. 0106-PTM/NSV dated 23rd June 2026 and the Contract No. 25062026/NSV-PTM dated 25th June 2026.

⁽²⁾ This is the advance payment to Anh Khoi City Interior Construction Company Limited under the Construction Contract No. 1706/HDTG/AK-PTM dated 17th June 2026 regarding the construction and renovation of the MG Hai Duong showroom.

5. Other short-term / long-term receivables

5a. Other short-term receivables

	Ending balance of period	Beginning balance
<i>Short-term receivables from related parties</i>	-	-
<i>Short-term receivables from others</i>	12,256,253,066	14,354,747,259
- SAIC MOTOR Vietnam Co., Ltd. (*)	11,550,905,398	13,930,257,785
- Employee advances	513,850,930	310,868,045
- Others	191,496,738	113,621,429
Total	12,256,253,066	14,354,747,259

(*) This is a receivable according to the distributor's sales policy for customers - Saic Motor Vietnam Co., Ltd.

5b. Other long-term receivables

	Ending balance of period	Beginning balance
<i>Long-term receivables from related parties</i>	-	-
<i>Long-term receivables from other organizations and individuals</i>	2,504,000,000	2,531,000,000
- TDP Development and Investment JSC (*)	1,040,000,000	1,040,000,000
- Others	1,464,000,000	1,491,000,000
Total	2,504,000,000	2,531,000,000

(*) This is the deposit for TDP Development and Investment JSC according to the Contract No. 03/HĐTD dated 16th June 2020 and the Contract No. 01/HĐTD dated 08th March 2022 for renting a space for a car park, office, and auto repair shop.

6. Provisions for doubtful short-term receivables

	Ending balance of period			Beginning balance		
	Overdue time	Historical cost	Recoverable value (*)	Overdue time	Historical cost	Recoverable value (*)
<i>Related parties</i>		-	-		-	-
<i>Other organizations and individuals</i>		333,652,480	-		333,652,480	-
- Technical Materials and Resources Import Export JSC	Over 3 years	68,800,000	-	Over 3 years	68,800,000	-
- DMC – FER Joint Venture	Over 3 years	53,650,000	-	Over 3 years	53,650,000	-
- Vietnam TBI Conversion Technology & Production JSC	Over 3 years	41,987,000	-	Over 3 years	41,987,000	-
- Others	Over 3 years	169,215,480	-	Over 3 years	169,215,480	-
Total		333,652,480	-		333,652,480	-

^(*) Recoverable amount are determined by the historical cost less the receivable debts which are made provision already.

The movement in provision for doubtful short-term receivables is as follows:

	Current period	Previous period
Beginning balance	(333,652,480)	(333,652,480)
Make provision	-	-
Reversal of provision	-	-
Ending balance of period	(333,652,480)	(333,652,480)

7. Inventories

	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit	11,001,000	-	21,592,500	-
- Materials and supplies ⁽¹⁾	7,262,433,596	(1,405,659,907)	7,708,684,750	(1,405,659,907)
- Tools	270,325,284	-	311,102,397	-
- Work-in-process	858,882,373	-	1,421,888,056	-
- Merchandises ⁽²⁾	136,236,869,750	-	289,736,776,994	-
Total	144,639,512,003	(1,405,659,907)	299,200,044,697	(1,405,659,907)

⁽¹⁾ These are spare parts, automobiles repair supplies.

⁽²⁾ These are automobiles for sale.

As at 30th June 2026, value of inventory is being used as collateral for loans with total value of VND 124,268,687,931 (refer to the Notes No. V.17).

The movement in provision for obsolete inventory is as follows:

	Current period	Previous period
Beginning balance	(1,405,659,907)	(1,405,659,907)
Additional provision	-	-
Reversal of provision	-	-
Ending balance of period	(1,405,659,907)	(1,405,659,907)

8. Short-term / Long-term prepaid expenses

8a. Short-term prepaid expenses

	Ending balance of period	Beginning balance
- Tools in use	358,142,907	881,800,786
- Fire insurance premium	120,045,005	159,629,165
- Office repair costs	55,335,387	19,215,998
- Others	2,805,552,237	3,045,503,591
Total	3,339,075,536	4,106,149,540

The movement is as follows:

	Current period	Previous period
Beginning balance	4,106,149,540	7,377,506,108
Increase during period	7,268,279,007	11,023,935,027
Increase / Decrease due to reclassification from long-term to short-term	63,679,231	(15,200,000)
Allocation during period	(8,099,032,242)	(11,325,514,279)
Ending balance of period	3,339,075,536	7,060,726,855

8b. Long-term prepaid expenses

	Ending balance of period	Beginning balance
- Office repair costs	8,161,530,772	6,244,642,952
- Tools in use	4,837,712,751	6,435,486,533
- Others	1,094,991,778	1,996,611,602
Total	14,094,235,301	14,676,741,087

The movement is as follows:

	Current period	Previous period
Beginning balance	14,676,741,087	16,063,608,246
Increase during period	4,309,965,001	7,302,457,274
Increase / Decrease due to short-term / long-term adjustments	(55,335,387)	15,200,000
Allocation during period	(4,828,791,556)	(3,035,220,360)
Decrease due to other adjustments	(8,343,844)	(3,359,426,910)
Ending balance of period	14,094,235,301	16,986,618,250

9. Tangible fixed assets

	Buildings, structures	Machineries & equipments	Vehicles	Management equipments, tools	Other assets	Total
Historical cost						
Beginning balance	95,943,611,651	2,419,726,286	59,379,998,028	1,296,450,454	516,193,889	159,555,980,308
Increase during period	-	-	-	1,523,563,273	-	1,523,563,273
- Procurement during period	-	-	-	1,523,563,273	-	1,523,563,273
Decrease during period	14,784,080,101	-	14,941,240,266	109,297,500	-	29,834,617,867
- Liquidation, disposal	9,827,258,141	-	14,941,240,266	109,297,500	-	24,877,795,907
- Other decrease	4,956,821,960	-	-	-	-	4,956,821,960
Ending balance of period	81,159,531,550	2,419,726,286	45,962,321,035	1,187,152,954	516,193,889	131,244,925,714

	Buildings, structures	Machineries & equipments	Vehicles	Management equipments, tools	Other assets	Total
Accumulated depreciation						
Beginning balance	34,384,250,391	1,029,865,091	12,789,556,701	574,445,528	149,105,158	48,927,222,869
Increase during period	5,597,081,042	192,029,760	3,241,211,593	113,264,707	59,349,024	9,202,936,126
- Depreciation during period	5,539,048,069	192,029,760	3,241,211,593	113,264,707	59,349,024	9,144,903,153
- Reclassification	58,032,973	-	-	-	-	58,032,973
Decrease during period	4,260,489,981	-	3,467,361,512	36,331,303	47,981,714	7,812,164,510
- Liquidation, disposal	3,452,908,169	-	3,457,310,253	36,331,303	-	6,946,549,725
- Reclassification	807,581,812	-	10,051,259	-	47,981,714	865,614,785
Ending balance of period	35,720,841,452	1,221,894,851	12,563,406,782	651,378,932	160,472,468	50,317,994,485
Net book value						
Beginning balance	61,559,361,260	1,389,861,195	46,590,441,327	722,004,926	367,088,731	110,628,757,439
Ending balance of period (*)	45,438,690,098	1,197,831,435	33,398,914,253	535,774,022	355,721,421	80,926,931,229

(*) In which: Residual value of tangible fixed assets is used as collateral for bank loans as at 30th June 2026 is VND 2,868,311,929 (refer to the Notes No. V.17).

Historical cost of fully-depreciated tangible fixed assets is still in used with amount of VND 6,591,268,537.

10. Intangible fixed assets

	Long-term land-use right (*)	Managment software	Total
Historical cost			
Beginning balance	26,460,202,800	88,160,000	26,548,362,800
Increase during period	26,460,202,800	-	26,460,202,800
Decrease during period	-	-	-
Ending balance of period	-	-	-
<i>In which: Historical cost of fully-amortized fixed assets but still be used</i>	-	88,160,000	88,160,000
Accumulated amortization			
Beginning balance	-	88,160,000	88,160,000
Increase during period	-	-	-
Decrease during period	-	-	-
Ending balance of period	-	88,160,000	88,160,000
Net book value			
Beginning balance	26,460,202,800	-	26,460,202,800
Ending balance of period	26,460,202,800	-	26,460,202,800

(*) Land-use right and assets attached to the land as per Certificate No. AA01639833 at land plot No. 15, map sheet No. 127, My Thoi ward, An Giang province.

11. Construction-in-progress

This is the land-use right and assets attached to the land in My Thoi ward, Long Xuyen city, An Giang province. As at 30th June 2026, the Company is currently carrying out ownership transfer procedures.

12. Goodwill

Goodwill arises from the acquisition of subsidiaries	Beginning balance	Increase during period	Allocation during period	Ending balance of period
- Dat Viet Trading and Construction JSC	58,366,329,207	-	(2,938,856,856)	55,427,472,351
Total	58,366,329,207	-	(2,938,856,856)	55,427,472,351

13. Short-term trade payables

	Ending balance of period	Beginning balance
<i>Payables to related parties</i>	-	25,779,000,000
- Can Tho Automobile Mechanical JSC	-	25,779,000,000
<i>Payables to other suppliers</i>	3,869,858,280	5,287,393,583
- SAIC MOTOR Vietnam Co., Ltd.	1,721,253,579	2,364,003,762
- Others	2,148,604,701	2,923,389,821
Total (*)	3,869,858,280	31,066,393,583

14. Short-term advance payments from customers

There are mainly the advance payments for purchasing vehicles. Details are as follows:

	Ending balance of period	Beginning balance
<i>Advance payments from related parties</i>	-	-
<i>Advance payments from others</i>	6,925,293,216	6,771,918,591
- Customers pay upfront for the purchase and repair of vehicles	6,925,293,216	6,771,918,591
Total	6,925,293,216	6,771,918,591

15. Tax and statutory obligations

	Beginning balance		Arising during period		Ending balance of period	
	Payable	Receivable	Payable	Already paid	Payable	Receivable
- Value added tax (VAT)	916,800,602	-	9,061,958,277	(6,104,658,673)	3,874,100,206	-
- Corporate income tax (CIT)	9,283,736,047	1,773,761	1,578,846,754	(9,339,089,900)	1,521,719,140	-
- Personal income tax (PIT)	486,505,410	-	3,300,106,310	(3,200,603,956)	586,007,764	-
- Housing land tax and Land rent	-	-	573,670,486	(247,667,848)	326,002,638	-
Total	10,687,042,059	1,773,761	14,514,581,827	(18,892,020,377)	6,307,829,748	-

15a. Value added tax (VAT)

The Group pay value added tax in accordance with deduction method.

15b. Corporate income tax (CIT)

The Group must pay corporate income tax on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

	<u>Current period</u>	<u>Previous period</u>
Total pre-tax accounting profit	6,164,465,649	42,046,362,458
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:		
- Increase adjustments	3,699,893,415	527,340,352
+ Non-deductible costs	761,036,559	-
+ Goodwill	2,938,856,856	-
- Decrease adjustments	(2,246,894,558)	-
+ Provision for investment in subsidiary	(2,246,894,558)	-
Taxable income	7,617,464,506	42,573,702,810
Tax-exempt income	-	-
Transferred losses from previous years	-	-
Taxed income	7,617,464,506	42,573,702,810
Corporate income tax (CIT) rate	20%	20%
CIT payable under ordinary tax rate		8,514,740,562
	1,523,492,901	
CIT adjustments of previous years	55,353,853	109,569,460
Total corporate income tax (CIT) payable	1,578,846,754	8,624,310,022

15c. Other taxes

The Company has declared and paid under regulations.

16. Other short-term payables

	<u>Ending balance of period</u>	<u>Beginning balance</u>
<i>Short-term payables to related parties</i>	-	-
<i>Other short-term payables</i>	987,920,177	882,254,638
- Trade Union expenditure	270,067,649	356,223,330
- Mortgages and deposits	477,690,400	420,000,000
- Others	240,162,128	106,031,308
Total	987,920,177	882,254,638

17. Short-term loans and finance lease liabilities

Details	Ending balance of period		Beginning balance	
	Amount	Ability to repay	Amount	Ability to repay
Short-term loans payable to related parties	-	-	-	-
Short-term loans payable to other organizations and individuals	104,928,627,880	104,928,627,880	142,179,709,346	142,179,709,346
- Vietnam JS Commercial Bank for Industry & Trade (VietinBank) – Tay Saigon branch ⁽¹⁾	68,395,287,960	68,395,287,960	59,643,273,856	59,643,273,856
- Kasikornbank Public Company Limited – Ho Chi Minh city branch ⁽²⁾	18,757,807,200	18,757,807,200	-	-
- HSBC Bank (Vietnam) Limited – Branch in Ho Chi Minh city ⁽³⁾	14,986,041,840	14,986,041,840	30,405,289,570	30,405,289,570
- JS Commercial Bank for Investment and Development of Vietnam (BIDV) – Tan Binh branch ⁽⁴⁾	2,789,490,880	2,789,490,880	16,287,060,480	16,287,060,480
- JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Hai Duong branch	-	-	17,191,200,000	17,191,200,000
- JS Commercial Bank for Investment and Development of Vietnam (BIDV) – Long Bien branch	-	-	18,652,885,440	18,652,885,440
Total	104,928,627,880	104,928,627,880	142,179,709,346	142,179,709,346

- (1) The loan from Vietnam Joint Stock Commercial Bank for Industry & Trade (VietinBank) – Tay Saigon branch according to the Loan limit agreement No. 252991/028/2025-HDCVHM/NHCT923-PTM dated 27th June 2025. Loan limit: VND 200,000,000,000. Loan purpose: for business activities of MG car models. The credit facility duration is up to 27th June 2026, interest rate: for each debt acknowledgment deed. Collateral: fixed assets and circulating inventory formed from loan capital (refer to the Notes No. V.7, V.9).
- (2) The loan from Kasikornbank Public Company Limited – Ho Chi Minh city branch dated 15th January 2026. Loan limit: VND 100,000,000,000. The credit facility duration is 12 months. Collateral: the Company's savings deposit at Kasikornbank and circulating inventory formed from loan capital. (refer to the Notes No. V.2, V.7).
- (3) The loan from HSBC Bank (Vietnam) Limited – Branch in Ho Chi Minh city dated 27th August 2024 and revised document dated 07th July 2025. Loan limit: VND 200,000,000,000. 4-month loan term. Collateral: circulating inventory formed from loan capital. (refer to the Notes No. V.7).
- (4) The loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Tan Binh branch according to the Credit limit contract No. 01/2025/4820300/HĐTD dated 28th May 2025. Maximum credit limit of VND 50,000,000,000. Loan term: less than 12 months, interest rate: for each debt acknowledgment deed. Collateral: circulating inventory formed from loan capital. (refer to the Notes No. V.7).

The movement on short-term loans and finance lease liabilities during period is as follows:

	Beginning balance	Arising during period	Already paid during period	Ending balance of period
Short-term loan from banks	142,179,709,346	165,716,953,640	(202,968,035,106)	104,928,627,880
Total	142,179,709,346	165,716,953,640	(202,968,035,106)	104,928,627,880

18. Owners' equity

18a. The movement in the owners' equity

Details are presented in the attached Appendix No. 01.

18b. Details of the owners' invested equity

The charter capital contribution is as follows:

	Ending balance of period		Beginning balance	
	Common equity	Proportion (%)	Common equity	Proportion (%)
- Hang Xanh Motors Service JSC	183,251,280,000	52.06	165,179,600,000	51.62
- Mrs. Vu Thi Hanh	39,835,510,000	11.32	36,214,100,000	11.32
- Mrs. Nguyen Thi Lien	22,000,000,000	6.25	20,000,000,000	6.25
- Other shareholders	106,913,140,000	30.37	98,606,300,000	30.81
Total	351,999,930,000	100.00	320,000,000,000	100.00

Details of the charter capital contribution are as follows:

	According to the Business Registration Certificate	Contributed charter capital	Remaining charter capital
	351,999,930,000	351,999,930,000	-
Total	351,999,930,000	351,999,930,000	-

18c. Transactions on capital with owners and distribution of dividends and profit

	Current period	Previous period
- Owners' invested equity		
+ Beginning balance	320,000,000,000	320,000,000,000
+ Increase during period	31,999,930,000	-
+ Decrease during period		-
+ Ending balance of period	351,999,930,000	320,000,000,000
- Dividends and profit already distributed	(95,936,270,000)	(31,960,890,000)

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (CONSOLIDATED) INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

	Current period	Previous period
- Trading in automobiles	299,449,747,560	661,109,924,721
- Vehicles repair services	24,492,874,621	18,070,981,198
- Other activities	7,224,627,227	8,688,671,689
Total	331,167,249,408	687,869,577,608

(*) In which revenue from sales of goods and rendering of services to related parties amounted to VND 43,223,397,828 (refer to the Notes No.VII.2b).

2. Cost of goods sold

	Current period	Previous period
- Trading in automobiles	263,232,693,053	558,562,034,383
- Vehicles repair services	23,931,892,452	16,986,794,775
- Other activities	2,680,796,130	4,964,119,275
Total	289,845,381,635	580,512,948,433

3. Expenses from financial activities

This is mainly interest expenses.

4. Selling expenses

	Current period	Previous period
- Wage and salary	9,643,763,136	21,754,033,010
- Tools and equipments	207,818,842	310,988,677
- Depreciation / Amortization of fixed assets	2,337,269,656	3,372,632,010
- Outsourcing expenses	10,490,690,153	10,644,990,765
- Others	5,707,973,013	10,892,520,810
Total	28,387,514,800	46,975,165,272

5. General & administration expenses

	Current period	Previous period
- Wages and salary	12,835,389,388	13,922,672,550
- Management raw materials	1,754,712,485	1,818,170,586
- Depreciation / Amortization of fixed assets	4,202,390,456	4,513,921,159
- Goodwill	2,938,856,856	-
- Taxes and duties	208,507,007	158,722,539
- Outsourcing expenses	150,238,104	295,827,237
- Others	3,010,892,391	10,850,515,784
Total	25,100,986,687	31,559,829,855

6. Other income

Details	Current period	Previous period
- Support from Saic Motor Vietnam factory (*)	21,297,254,793	14,416,325,046
- Interest on liquidation, disposal	1,676,168,618	1,910,481,056
+ <i>Income from liquidation, disposal</i>	19,607,414,800	33,505,272,725
+ <i>Residual value and liquidation, disposal expenses</i>	(17,931,246,182)	(31,594,791,669)
- Interest on liquidation of tools	83,651,065	-
+ <i>Income from liquidation</i>	804,403,383	-
+ <i>Liquidation expenses</i>	(720,752,318)	-
- Income from other activities	4,120,980	12,509,773
Total	23,061,195,456	16,339,315,875

(*) This is mainly trade support provided by Saic Motor Vietnam to dealers for used vehicles.

7. Other expenses

	Current period	Previous period
- Penalties	29,680,566	-
- Others	7,490,986	100,990,899
Total	37,171,552	100,990,899

8. Gains on stock

	Current period	Previous period
Accounting profit after Corporate income tax	4,136,239,983	33,422,052,436
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:		
- Benefits of non-controlling shareholders	(246,839)	-
Profit to calculate gains on stock	4,135,993,144	33,422,052,436
Average outstanding common stock during year (stock)	32,388,949	32,000,000
Gains on stock (VND/stock)	128	1,044

9. Diluted gains on stock

	Current period	Previous period
Accounting profit after Corporate income tax	4,136,239,983	33,422,052,436
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:		
- Benefits of non-controlling shareholders	(246,839)	-
Profit to calculate diluted gains on stock	4,135,993,144	33,422,052,436
Average outstanding common stock during year (stock)	32,388,949	32,000,000
Number of common stocks expected to be issued additionally after the accounting period (stock)	-	-
Diluted gains on stock (VND/stock)	128	1,044

10. Expenses from operating activities by nature

	Current period	Previous period
- Raw materials and supplies, tools	16,240,358,013	14,109,762,234
- Wages and salary	28,094,637,087	36,416,190,877
- Depreciation / Amortization of fixed assets	9,144,903,153	10,936,533,986
- Taxes and duties	87,943,330	158,722,539
- Outsourcing expenses	13,474,682,273	15,937,176,382
- Others	9,096,766,315	25,723,147,438
Total	76,139,290,171	103,281,533,456

VII. OTHER INFORMATION (Currency: VND)

1. Contingent liabilities

As at the date of the interim (consolidated) financial statements, there is not any factor which may occur the contingent liabilities in order to the Group is obligated to pay.

2. Transactions and balances with related parties

2a. Transactions and balances with members of key management, individuals related to members of key management (including the Board of Management, the Board of Controllers and the Board of Directors and Chief Accountant).

Income of members of key management ^(*). Details are as follows:

	Position	Current period	Previous period
- Tran Van My	General Director	498,000,000	520,000,000
- Le Thi Huyen	Chief Accountant	312,000,000	360,000,000
Total		810,000,000	880,000,000

Remuneration of members of the Board of Management	Position	Current period	Previous period
- Vu Thi Hanh	Chairperson	360,000,000	200,000,000
- Do Tien Dung	Member	120,000,000	80,000,000
- Tran Van My	Member	120,000,000	80,000,000
- Vu Ngoc Diep Linh	Member	-	80,000,000
- Hoang Duc Hung	Member	-	40,000,000
- Nguyen Thi Thanh Hang	Member	120,000,000	40,000,000
- Vu Thi Mai		120,000,000	-
Total		840,000,000	520,000,000

2b. Transactions and balances with other related parties

The Group's other related parties include:

Related parties	Relationship
Hang Xanh Motors Service JSC	Parent Company
Can Tho Automobile Mechanical JSC	Having the same parent company
West Transprovincial Bus and Service JSC	Having the same parent company
An Thai Auto JSC	Subsidiary of West Transprovincial Bus and Service JSC
Dat Viet Trading and Construction JSC	Subsidiary
Phu Lam Automobile Branch - West Transprovincial Bus and Service JSC	Subsidiary of West Transprovincial Bus and Service JSC
Viet Future Group JSC	Having the same parent company
Ms Vu Thi Hanh	Major shareholder (occupied to 11.32%)
Ms Nguyen Thi Lien	Major shareholder (occupied to 6.25%)

Significant transactions with related parties:

	Current period	Previous period
Hang Xanh Motors Service JSC		
- Revenue from car rental, premises rental, car repair and others	76,414,457	970,639,855
- Purchase of raw materials	-	3,036,316
- Cost of buying a car, maintenance, car repair and others	2,914,024,912	4,376,459,486
- Dividends divided	49,553,880,000	16,517,960,000

	<u>Current period</u>	<u>Previous period</u>
Can Tho Automobile Mechanical JSC		
- Revenue from sales of vehicles, equipment, repair and others	40,430,706,078	14,326,339,561
- Cost of maintenance, repair, spare parts, accessories and others	18,626,947	16,444,000
West Transprovincial Bus and Service JSC		
- Revenue from sales of vehicles, spare parts, vehicle repairs and others	100,979,388	105,822,018
- Cost of vehicle repair, spare parts, accessories	466,393,881	353,704,800
An Thai Auto JSC		
- Revenue from vehicle transportation service	8,277,781	-
Phu Lam Automobile Branch - West Transprovincial Bus and Service JSC		
- Revenue from vehicle transportation service	1,111,112	-
Viet Future Group JSC		
- Revenue from liquidation, disposal of assets	8,000,000,000	-
- Revenue from premises rental, transportation, and others	2,605,909,012	-
- Expenses for purchasing spare parts	10,537,090	-

Balances with related parties

Liabilities with other related parties are described in the Notes No. V.3, V.13.

3. Segment reporting

- *Segment reporting is presented according to the business field*

<u>Current period</u>	<u>Net revenues from sale of goods and rendering of services</u>	<u>Cost of goods sold</u>	<u>Gross profit</u>
Trading in automobiles	299,449,747,560	263,232,693,053	36,217,054,507
Vehicle repair services	24,492,874,621	23,931,892,452	560,982,169
Other activities	7,224,627,227	2,680,796,130	4,543,831,097
Total	331,167,249,408	289,845,381,635	41,321,867,773

Previous period	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit
Trading in automobiles	661,109,924,721	558,495,949,024	102,613,975,697
Vehicle repair services	18,070,981,198	16,986,623,294	1,084,357,904
Other activities	8,688,671,689	4,964,119,275	3,724,552,414
Total	687,869,577,608	580,446,691,593	107,422,886,015

- **Segment reporting is presented according to geography**

Whole activities of the Group take place only in the territory of Vietnam.

4. Collateral

Collateral for other entities

The Group has used inventories, fixed assets are demo cars as collateral for loans. As at 30th June 2026, inventory value formed by disbursements with amount of VND 124,268,687,931 and residual value of fixed assets with amount of VND 2,868,311,929 which is used as collateral (refer to the Notes No. V.7; V.9).

Mortgage assets of other entities

As at the accounting period ended, Hang Xanh Motors Service JSC – the Parent Group commits to guarantee the loans at banks as follows:

- Collateral not exceeding VND 120,000,000,000 at JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Hai Duong branch, which agreed to guarantee loans of no more than VND 55,000,000,000 and the mortgaged property is real estate under the Certificate No. BV 137220 located at 57A Vo Van Kiet Street, Quarter 3, An Lac Ward, Binh Tan District, Ho Chi Minh City).
- Collateral not exceeding VND 100,000,000,000 at Kasikornbank Public Group Limited – Ho Chi Minh City branch, which agreed to guarantee loan financing up to VND 100,000,000,000.

5. Going-concern assumption

As at the date of the interim (consolidated) Financial Statements, there is not any factor which affect the going-concern assumption of the Group, Therefore, the interim (consolidated) Financial Statements for the six-month period ended 30th June 2026 are prepared on the basis of the going-concern assumption.

6. Subsequent events

In the opinion of the Board of Directors, the Group's the interim (consolidated) financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events from 30th June 2026 to the date of this Report, which would require any adjustments to the figures or disclosures in the interim (consolidated) financial statements.

Hanoi city, 12 August 2026.

Prepared by



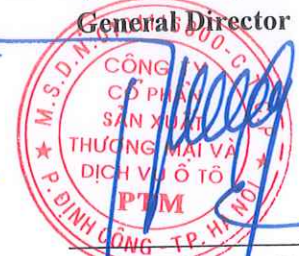
PHAM THI DUYEN

Chief Accountant



LE THI HUYEN

General Director



TRAN VAN MY

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: No. 256 Kim Giang street, Dinh Cong ward, Hanoi city, Vietnam.

Selected Notes to the (consolidated) Financial statements (cont.)

For the six-month period ended 30th June 2026

APPENDIX No. 01 - THE MOVEMENT IN OWNERS' EQUITY

Items	Owners' invested equity	Surplus of share capital	Investment and development fund	Undistributed earnings after tax	Benefits of non-controlling shareholders	Total
A	1	2	3	4	5	6
1. Balance as at 01st January 2025	320,000,000,000	20,000,000	122,922,480	146,316,428,359	-	466,459,350,839
2. Increase during previous period	-	-	-	33,422,052,436	-	33,422,052,436
- Increase in profit	-	-	-	33,422,052,436	-	33,422,052,436
3. Decrease during previous period	-	-	-	(32,000,000,000)	-	(32,000,000,000)
- Accrued dividends payable	-	-	-	(32,000,000,000)	-	(32,000,000,000)
4. Balance as at 30th June 2025	320,000,000,000	20,000,000	122,922,480	147,738,480,795	-	467,881,403,275
5. Balance as at 01st January 2026	320,000,000,000	20,000,000	122,922,480	150,211,355,341	69,592,491	470,423,870,312
6. Increase during current period	31,999,930,000	-	-	4,135,993,144	246,839	36,136,169,983
- Capital contribution	31,999,930,000	-	-	-	-	31,999,930,000
- Increase in profit	-	-	-	4,135,993,144	246,839	4,136,239,983
- Entries affected by the initial consolidation	-	-	-	-	-	-
7. Decrease during current period	-	(237,999,333)	-	(96,000,000,000)	-	(96,237,999,333)
- Dividends distribution	-	-	-	(96,000,000,000)	-	(96,000,000,000)
- Others	-	(237,999,333)	-	-	-	(237,999,333)
8. Balance as at 30th June 2026	351,999,930,000	(217,999,333)	122,922,480	58,347,348,485	69,839,330	410,322,040,962

Prepared by



PHAM THI DUYEN

Chief Accountant



LE THI HUYEN

Hà Nội city
General Director



TRAN VAN MY