

PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENTS

To: Hanoi Stock Exchange (HNX)

Pursuant to Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, PTM Automobile Service, Trading and Manufacturing Joint Stock Company hereby discloses its Quarter III/2026 Financial Statements to the Hanoi Stock Exchange 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

- Financial Statements for QIII/ 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 26./10./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:

- Financial Statements for QII/2026;
- Explanation for data discrepancies.

PERSONS TO DISCLOSE INFORMATION GENERAL DIRECTOR OF THE COMPANY

CÔNG TY CỔ
PHẦN SẢN
XUẤT, THƯƠNG
MẠI VÀ DỊCH VỤ
Ô TÔ PTM

Digitally signed by CÔNG TY CỔ PHẦN SẢN XUẤT,
THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM
DN: C=VN, CN=CÔNG TY CỔ PHẦN SẢN XUẤT, THƯƠNG
MẠI VÀ DỊCH VỤ Ô TÔ PTM, o=55 256 đường Kim Giang,
Phường Đại Kim, Quận Hoàng Mai, Thành phố Hà Nội, Việt
Nam, c=CÔNG TY CỔ PHẦN SẢN XUẤT, THƯƠNG MẠI VÀ
DỊCH VỤ Ô TÔ PTM, st=Hà Nội, uid=MST 0101160000
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TRAN VAN MY

**PTM AUTOMOBILE SERVICE, TRADING AND
MANUFACTURING JOINT STOCK COMPANY**

Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city



**CONSOLIDATED FINANCIAL
STATEMENTS
QUARTER III OF 2026**



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PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT
STOCK COMPANY

Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city

(CONSOLIDATED) STATEMENT OF FINANCIAL POSITION

As at 30th September 2026

(CONSOLIDATED) STATEMENT OF FINANCIAL POSITION

As at 30th September 2026

Currency: VND

Code	ASSETS	Notes	At as 30/09/2026	At as 01/01/2026
1	2	3	4	5
100	A. SHORT-TERM ASSETS		645,761,292,570	425,829,919,636
110	I. Cash and cash equivalents	V.1	40,534,789,022	23,237,358,760
111	1. Cash		40,534,789,022	23,237,358,760
120	II. Short-term financial investments	V.2	27,500,000,000	2,500,000,000
123	1. Short-term held-to-maturity investments		27,500,000,000	2,500,000,000
130	III. Short-term accounts receivable		103,995,866,035	83,016,287,478
131	1. Short-term trade receivables	V.3	74,499,905,775	63,192,533,007
132	2. Short-term advance payments to suppliers	V.4	13,256,704,030	5,802,659,692
135	3. Other short-term receivables		16,572,908,710	14,354,747,259
136	4. Allowance for doubtful short-term receivables (*)	V.5a	(333,652,480)	(333,652,480)
140	IV. Inventories	V.7	436,948,622,267	297,794,384,790
141	1. Inventories		438,354,282,174	299,200,044,697
142	2. Provision for obsolete inventory (*)		(1,405,659,907)	(1,405,659,907)
160	VI. Other current assets		36,782,015,246	19,281,888,608
161	1. Short-term prepaid expenses	V.8a	3,614,800,706	4,106,149,540
162	2. VAT deductible	V.14	33,167,214,540	15,173,965,307
163	3. Tax receivables	V.14	-	1,773,761
200	B. LONG-TERM ASSETS		215,937,314,105	243,073,796,933
210	I. Long-term receivables		2,372,000,000	2,531,000,000
215	1. Other long-term receivables	V.5b	2,372,000,000	2,531,000,000
220	II. Fixed assets		117,014,716,021	137,088,960,239
221	1. Tangible fixed assets	V.9	90,554,513,221	110,628,757,439
222	- Historical cost		143,015,471,145	159,555,980,308
223	- Accumulated depreciation		(52,460,957,924)	(48,927,222,869)
227	2. Intangible fixed assets	V.10	26,460,202,800	26,460,202,800
228	- Historical cost		26,548,362,800	26,548,362,800
229	- Accumulated amortization		(88,160,000)	(88,160,000)
250	V. Non-current unfinished assets		30,410,766,400	30,410,766,400
252	1. Construction-in-progress		30,410,766,400	30,410,766,400
260	VI. Long-term financial investments		-	-
270	VI. Other non-current assets		66,139,831,684	73,043,070,294
271	1. Long-term prepaid expenses	V.8b	12,181,787,761	14,676,741,087
279	2. Goodwill	V.11	53,958,043,923	58,366,329,207
280	TOTAL ASSETS		861,698,606,675	668,903,716,569

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city

(CONSOLIDATED) STATEMENT OF FINANCIAL POSITION

As at 30th September 2026

Code	RESOURCES	Notes	At as 30/09/2026	At as 01/01/2026
1	2	3	4	5
300	C. LIABILITIES		444,514,516,412	198,479,846,257
310	I. Current liabilities		443,885,137,500	198,479,846,257
311	1. Short-term trade payables	V.12	145,451,247,910	31,066,393,583
312	2. Short-term advance payments from customers	V.13	7,951,736,940	6,771,918,591
313	3. Dividends and profits payable		102,840,000	39,110,000
314	4. Tax and statutory obligations	V.14	5,557,408,074	10,687,042,059
315	5. Payables to employees		4,211,892,173	5,846,607,924
316	6. Short-term accruals		1,657,135,988	1,006,810,116
320	7. Other short-term payables	V.16	541,855,202	882,254,638
321	8. Short-term finance lease loans and liabilities	V.15	278,411,021,213	142,179,709,346
330	II. Non-current liabilities		629,378,912	-
342	1. Deferred income tax payables		629,378,912	-
400	D. OWNERS' EQUITY		417,184,090,263	470,423,870,312
410	I. Capital of the owners	V.17	417,184,090,263	470,423,870,312
411	1. Owners' invested equity		351,999,930,000	320,000,000,000
411a	- Common stocks with voting rights		351,999,930,000	320,000,000,000
412	2. Surplus of share capital		(217,999,333)	20,000,000
418	3. Development Investment Fund		122,922,480	122,922,480
420	4. Undistributed earnings after tax		65,209,531,790	150,211,355,341
420a	- Accumulated undistributed earnings after tax to the end of previous year		54,211,355,341	114,319,709,537
420b	- Accumulated undistributed earnings after tax in current year		10,998,176,449	35,891,645,804
429	5. Benefits of non-controlling shareholders		69,705,326	69,592,491
440	TOTAL RESOURCES		861,698,606,675	668,903,716,569

Prepared by



BUI THI TAM

Chief Accountant



LE THI HUYEN

Ha Noi City, date 26 month 10 year 2026



TRẦN VĂN MỸ

(CONSOLIDATED) INCOME STATEMENT

For the fiscal period ended 30th September 2026

Currency: VND

Code	No.	ITEMS	Notes	Reporting period		For the year to date	
				Quarter III-2026	Quarter III-2025	Curent year	Previous year
1	2	3	4	5	6	5	6
01	1.	Revenues from sale of goods and rendering of services	VI.1	185,196,010,963	300,296,573,098	516,363,260,371	988,166,150,706
02	2.	Revenue deductions		-	-	-	-
10	3.	Net revenues from sale of goods and rendering of services		185,196,010,963	300,296,573,098	516,363,260,371	988,166,150,706
11	4.	Cost of goods sold	VI.2	160,246,099,445	265,220,780,019	450,091,481,080	845,733,728,452
20	5.	Gross profit from sale of goods and rendering of services		24,949,911,518	35,075,793,079	66,271,779,291	142,432,422,254
21	6.	Gain/(loss) from the sale and disposal of investment property		-	-	-	-
22	7.	Income from financial activities		28,116,949	14,686,523	59,067,275	560,386,303
23	8.	Expenses from financial activities	VI.3	2,634,953,408	2,787,982,616	7,358,828,275	6,347,278,962
24		- In which: Interest expenses		2,634,953,408	2,787,982,616	7,358,828,275	6,347,278,962
25	9.	Selling expenses	VI.4	13,947,292,708	26,057,520,741	42,334,807,508	73,032,686,013
26	10.	General & administration expenses	VI.5	11,543,795,099	17,656,771,526	36,644,781,786	49,216,601,381
30	11.	Net profit/(loss) from operating activities		(3,148,012,748)	(11,411,795,281)	(20,007,571,003)	14,396,242,201
31	12.	Other incomes		12,235,362,730	11,956,527,573	35,296,558,186	28,295,843,448
32	13.	Other expenses		41,981,029	1,392,306	79,152,581	102,383,205
40	14.	Other profit		12,193,381,701	11,955,135,267	35,217,405,605	28,193,460,243
50	15.	Total pre-tax accounting profit		9,045,368,953	543,339,986	15,209,834,602	42,589,702,444
51	16.	Current Corporate Income tax expenses	V.14	2,003,319,652	180,673,457	3,582,166,406	8,804,983,479
52	17.	Deferred Corporate Income tax expenses		180,000,000	-	629,378,912	
60	18.	Profit/(loss) after corporate income tax		6,862,049,301	362,666,529	10,998,289,284	33,784,718,965
61	19.	Profit after tax attributable to owners of the parent		6,862,183,305	362,666,529	10,998,176,449	33,784,718,965
62	20.	Profit after tax attributable to non-controlling interests		(134,004)	-	112,835	
70	21.	Gains on stock	VI.6	206	11	330	1,056
71	22.	Diluted gains on stock	VI.7	206	11		1,056

Prepared by



BUI THI TAM

Chief Accountant



LE THI HUYEN

Ha Noi City, date: 30. month 10. year 2026

General Director

THƯƠNG MẠI VÀ

DỊCH VỤ Ô TÔ

PTM

P. DINH CONG - TP. H.

TRẦN VĂN MY

(CONSOLIDATED) CASH FLOW STATEMENT

For the fiscal period ended 30th September 2026

Currency: VND

No.	Items	Code	Year-to-date to the end of the current quarter	
			Curent period	Previous period
I.	CASH FLOWS FROM OPERATING ACTIVITIES			
1.	Net profit/(loss) before tax	01	15,209,834,602	42,589,702,444
2.	Adjustments for:		18,093,855,482	20,763,276,309
	- Depreciation and amortisation	02	12,438,317,631	17,163,781,946
	- (Profit)/ loss from investing activity	05	(1,703,290,424)	(2,747,784,599)
	- Interest expense	06	7,358,828,275	6,347,278,962
3.	Operating income/(loss) before changes in working capital	08	33,303,690,084	63,352,978,753
	- (Increase)/decrease in receivables	09	(38,812,054,029)	(41,613,637,537)
	- (Increase)/decrease in inventory	10	(139,154,237,477)	(225,880,143,839)
	- Increase/(decrease) in payables (excluding interest payable, CIT payables)	11	114,867,172,870	46,076,285,101
	- Increase/(decrease) in prepaid expenses	12	11,543,827,592	945,752,535
	- Interest paid	14	(7,358,828,275)	(6,347,278,962)
	- Corporate income tax (CIT) paid	15	(9,339,089,900)	(32,270,189,772)
	Net cash inflows/(outflows) from operating activities	20	(34,949,519,135)	(195,736,233,721)
II.	CASH FLOWS FROM INVESTING ACTIVITIES			
1.	Purchase of fixed assets and other long-term assets	21	(19,251,050,666)	(67,552,316,610)
2.	Proceeds from disposals of fixed assets and other long-term assets	22	24,381,960,254	39,383,235,410
3.	Loans to other entities and payments for purchase of debt instruments of other entities	23	(25,000,000,000)	-
4.	Interest and dividends received	27	59,067,275	560,386,303
	Net cash inflows(outflows) from investing activities	30	(19,810,023,137)	(27,608,694,897)
III.	CASH FLOW FROM FINANCING ACTIVITIES			
1.	Proceeds from issue of stocks, capital contribution of the owner	31	31,761,930,667	-
2.	Proceeds from borrowings	33	492,786,419,471	572,809,347,600
3.	Repayments of borrowing principal	34	(356,555,107,604)	(418,274,471,480)
4.	Dividends, gains paid to the owner	36	(95,936,270,000)	(31,960,890,000)
	Net cash inflows/(outflows) from financing activities	40	72,056,972,534	122,573,986,120
	Net cash inflows/(outflows) in year	50	17,297,430,262	(100,770,942,498)
	Cash and cash equivalents at the beginning of the year	60	23,237,358,760	157,425,399,323
	Cash and cash equivalents at the end of the year	70	40,534,789,022	56,654,456,825

Prepared by

BUI THI TAM

Chief Accountant

LE THI HUYEN

Ha Noi City, date 26 month 10 year 2026



TRAN VAN MY

NOTES TO THE (CONSOLIDATED) FINANCIAL STATEMENTS
For the fiscal period ended 30th September 2026

These notes form an integral part of and should be read in conjunction with the (consolidated) financial statements for the period ended 30th September 2026 of PTM Automobile Service, Trading and Manufacturing Joint Stock Company and one direct subsidiary (hereinafter referred to as the "Group")

I. OPERATIONAL FEATURES

1. Form of ownership

PTM Automobile Service, Trading and Manufacturing Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Lines of business

Business lines of the Group is trading and service.

3. Business activities

- Wholesale of automobiles and other motor vehicles;
- Dealers of automobiles and other motor vehicles;
- Sale of automobile parts and accessories of autos and other motor vehicles;
- Maintenance and repair of motorcycles and motorbikes;
- Sale of parts and accessories of motorcycles and motorbikes;
- Retail of passenger cars (up to 9 seats) (excluding auction-related activities)
- Maintenance and repair of automobiles and other motor vehicles
- Real estate business; rights to use land owned, used, or leased by the entity. Details: Real estate business (excluding investment in the construction of cemetery infrastructure for the purpose of transferring land use rights associated with such infrastructure, as stipulated in Appendix I, Section A,7 of Decree No, 31/2021/NĐ-CP)
- Other road passenger transport activities, Details: Passenger transport business by automobiles on fixed route; contract-based passenger transport by automobile; tourist passenger transport by automobile
- Road freight transport activities, Details: Goods transport business by automobile
- Insurance agency and brokerage activities, Details: Insurance agency services
- Rental of motor vehicles.

4. Normal operating cycle

The Group's normal operating cycle is within 12 months.

5. Consolidated subsidiaries

Total number of subsidiaries: 01 company

Subsidiaries include:

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Consolidated) Financial Statements

For the fiscal period ended 30th September 2026

No.	Name of Subsidiary	Head office	Ownership interest		Voting rights		Beneficial interest	
			As at 01/01/2026	As at 30/09/2026	As at 01/01/2026	As at 30/09/2026	As at 01/01/2026	As at 30/09/2026
01	Dat Viet Construction and Trading Joint Stock Company	No, 97 Ngo Quyen Street, Le Thanh Nghi Ward, Hai Phong City	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%

6. Employees

As at 30/09/2026, there are 371 employees who are working at the Group (there are 474 employees at the beginning of year).

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY**1. The Company's fiscal year**

The fiscal year starts on 1st January and ends on 31st December of each calendar year.

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 selling and purchasing.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS**Applicable accounting regime**

The Company applies the Vietnamese Accounting Standards and the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, together with relevant guiding documents in the preparation and presentation of the Financial Statements.

IV. ADOPTED ACCOUNTING POLICIES**1. Basis 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.

Non-controlling interests represent the portion of profit or loss and net assets not attributable to the shareholders of the Company and are presented separately in the consolidated statement of profit or loss and the consolidated balance sheet,

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.

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Consolidated) Financial Statements

For the fiscal period ended 30th September 2026

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 and cash in transit.

Cash equivalents are short-term investments with a maturity of three months or less from the date of purchase, which are easily convertible into a determined amount of cash and subject to an insignificant risk of changes in value.

3. Financial investments

Investments in subsidiaries

A subsidiary is an enterprise that is controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

Investments in subsidiaries are initially recognised at cost, including the purchase price or capital contribution, together with directly attributable costs related to the investment. In cases where investments are made by non-cash assets, the investment cost is recognised at the fair value of the non-cash assets at the date the investment arises.

Dividends and profits of prior years, earned before the acquisition date, are accounted for as a reduction of the carrying amount of the investment. Dividends and profits earned after the acquisition date are recognised as income. Stock dividends received are recorded only as an increase in the number of shares held, with no recognition of the value of the shares received.

Provision for impairment losses on investments in subsidiaries is made when the subsidiary incurs losses, with the provision amount being equal to the difference between the Company's actual capital contribution and its share of equity in the subsidiary. Where the subsidiary is required to prepare consolidated financial statements, the basis for determining the impairment provision is the consolidated financial statements.

4. Receivables

Receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect commercial receivables arising from purchase and sale transactions between the Group and the buyer, who is an independent entity from the Group.
- Other receivables reflect non-commercial receivables that are not related to purchase and sale transactions.

Provisions for doubtful debts are made for each doubtful receivable based on the overdue age of the debts or the estimated potential loss that may occur. For receivables that are not yet overdue but are deemed unlikely to be recoverable: a provision shall be made based on the estimated loss.

Any increase or decrease in the allowance for doubtful debts that needs to be recognized as of the end of the accounting period shall be recorded in administrative expenses.

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Consolidated) Financial Statements

For the fiscal period ended 30th September 2026

5. Inventories

Inventories are stated 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-process: including the costs of automobile fix-in-process,

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

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values, For services provided in progress, the provision for impairment is calculated for each of service which has a separate price. 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 include short-term prepaid expenses or long-term prepaid expenses on interim balance sheet and are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods, The Group's prepaid expenses include:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 36 months.

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:

<u>Kinds of fixed asset</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

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Consolidated) Financial Statements

For the fiscal period ended 30th September 2026

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

Historical costs of intangible fixed assets include all the expenses of the company 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 expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

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

Land - use rights

Land - use rights comprise all actual costs incurred by the Group that are directly attributable to the land in use, including payments made to obtain the land use rights and registration fees (land use right registration fee), etc.

Land use rights are amortised on a straight-line basis over the land use term as stated in the Land Use Right Certificate, Land use rights with an indefinite term are not amortised.

Computer software

Costs related to Computer software programs that are not an integral part of the related hardware are capitalized, Historical costs of computer software include all the expenses of the Company 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. 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-company payables and other payables comply with the following principles:

- Seller 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.
- 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.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

10. 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,

11. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company'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.

12. Recognition of revenues and income

Revenues are recognized when the Company 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 goods: automobiles, spare parts...,

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 services: auto repair services, ...

Revenues from rendering of services transaction 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.

Revenue from providing car rental services, business locations

Revenue from the transaction of providing car rental services and business locations is recognized when the outcome of the transaction can be determined reliably. In case the service is performed over many periods, the revenue recognized in the period is based on the results of the work completed at the end of the fiscal year. The result of the service provision transaction is determined when all the following conditions are satisfied:

- Revenue is determined with relative certainty.
- It is possible to obtain economic benefits from the transaction of providing that service.
- Determine the portion of work completed by the end of the fiscal year.
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

Interest

Interest is recognized on an accrual basis, determined on the deposit account balance and the actual interest rate for each period.

Dividends and profit distributions

Dividends and profit distributions are recognized when the Company becomes entitled to receive dividends or profits from its investments. Dividends received in the form of shares are only tracked by the increase in the number of shares, without recognizing the value of the shares received.

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13. Cost of goods sold

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

14. 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.

15. 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 Company.

16. Taxes and statutory obligations

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

The Company 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 and deferred 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 unit is 20%.

Deferred income tax

Deferred income tax represents the corporate income tax payable or refundable in future periods as a result of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases. Deferred income tax liabilities are recognised for all

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taxable temporary differences. Deferred income tax assets are recognised only when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

The carrying amount of deferred income tax assets is reviewed at the end of each accounting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of part or all of the deferred income tax assets to be utilised. Deferred income tax assets not previously recognised are reassessed at the end of each accounting period and are recognised to the extent that it is probable that sufficient future taxable profits will be available to allow these deferred income tax assets to be utilised.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates expected to apply in the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted at the end of the accounting period. Deferred income tax is recognised in the statement of profit or loss, except to the extent that it relates to items recognised directly in equity, in which case it is recognised directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when:

- The Group has a legally enforceable right to offset current income tax assets against current income tax liabilities; and
- The deferred income tax assets and deferred income tax liabilities relate to corporate income taxes levied by the same taxation authority:
 - for the same taxable entity; or
 - the Company intends to settle current income tax liabilities and current income tax assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred income tax liabilities or deferred income tax assets are expected to be settled or recovered.

17. Related parties

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

In considering any related party relationship, attention is directed more to the substance of the relationship than to the legal form.

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

1. Cash and cash equivalents

	As at 30/09/2026	As at 01/01/2026
- Cash on hand	11,474,987,848	2,293,233,057
- Demand deposits	29,059,801,174	20,944,125,703
- Cash equivalents	-	-
Total	40,534,789,022	23,237,358,760

2. Short-term financial investments

	As at 30/09/2026	As at 01/01/2026
Term deposits	12,500,000,000	2,500,000,000
Loans	15,000,000,000	-
Total	27,500,000,000	2,500,000,000

3. Short-term trade receivables

	As at 30/09/2026	As at 01/01/2026
<i>Receivable from related parties</i>	45,352,365,998	27,723,976,345
Viet Future Group Joint Stock Company	25,502,365,998	27,723,976,345
Can Tho Automobile Mechanical Joint Stock Company	19,850,000,000	-
<i>Receivables from other Customers</i>	29,147,539,777	35,468,556,662
Other customers	29,147,539,777	35,468,556,662
Total	74,499,905,775	63,192,533,007

4. Short – term advance payments to suppliers

	As at 30/09/2026	As at 01/01/2026
<i>Advance payment to related parties</i>	-	-
<i>Advance payments to other suppliers</i>	13,256,704,030	5,802,659,692
Anh Khoi City Interior Design and Construction Company Limited	11,170,000,000	-
Others	2,086,704,030	5,802,659,692
Total	13,256,704,030	5,802,659,692

5. Other receivables

5a. Other short-term receivables

Almost all of the balance represents bonuses and support receivable arising in accordance with the sales policy of SAIC Motor Vietnam Co., Ltd

5b. Other long-term receivables

	As at 30/09/2026	As at 01/01/2026
Other long-term receivables from related parties	-	-
Other long-term receivables	2,372,000,000	2,531,000,000
- TDP Investment and Development Joint Stock Company	1,040,000,000	1,040,000,000
- Other suppliers	1,332,000,000	1,491,000,000
Total	2,372,000,000	2,531,000,000

These notes form an integral part of and should be read in conjunction with the (Consolidated) Financial Statement

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6. Provision for doubtful short-term receivables

	As at 30/09/2026			As at 01/01/2026		
	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 Import Export Company	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	-
- TBI Vietnam Technology Transfer and Production Joint Stock Company	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 value is equal to original cost minus provision for loan receivables,

7. Inventories

	As at 30/09/2026		As at 01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit	10,398,000	-	21,592,500	-
- Materials and supplies	7,372,648,975	(1,405,659,907)	7,708,684,750	(1,405,659,907)
- Tools, instruments	269,192,613	-	311,102,397	-
- Work-in-process	1,084,178,692	-	1,421,888,056	-
- Merchandise	429,617,863,894	-	289,736,776,994	-
Total	438,354,282,174	(1,405,659,907)	299,200,044,697	(1,405,659,907)

8. Expenses pending allocation

8a. Short-term expenses pending allocation

	As at 30/09/2026	As at 01/01/2026
- Tools in use	465,065,354	881,800,786
- Fire insurance premium	131,113,909	159,629,165
- Others	3,018,621,443	3,064,719,589
Total	3,614,800,706	4,106,149,540

8b. Long-term expenses pending allocation

	As at 30/09/2026	As at 01/01/2026
- Office maintenance	7,152,320,867	6,244,642,952
- Tools in use	4,129,951,104	6,435,486,533
- Others	899,515,790	1,996,611,602
Total	12,181,787,761	14,676,741,087

9. Tangible fixed assets

Details of the Tangible fixed assets are presented in the attached Appendix No, 01 - Increase and decrease of tangible fixed assets.

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10. Intangible fixed assets

	Land use rights with an indefinite term	Management software	Total
Historical cost			
As at 01/01/2026	26,460,202,800	88,160,000	26,460,202,800
Increase during period	-	-	-
Decrease during period	-	-	-
As at 30/09/2026	26,460,202,800	88,160,000	26,548,362,800
Amortization			
As at 01/01/2026	-	88,160,000	88,160,000
Increase during period	-	-	-
Decrease during period	-	-	-
As at 30/09/2026	-	88,160,000	88,160,000
Net book value			
As at 01/01/2026	-	-	-
As at 30/09/2026	26,460,202,800	-	26,460,202,800

11. Goodwill

Goodwill arises from the acquisition of subsidiaries	As at 01/01/2026	Increase during period	Allocation during period	As at 30/09/2026
Dat Viet Construction and Trading Joint Stock Company	58,366,329,207	-	(4,408,285,284)	53,958,043,923
Total	58,366,329,207	-	(4,408,285,284)	53,958,043,923

12. Short term trade payables

	As at 30/09/2026	As at 01/01/2026
Payable to related parties	1,710,019,715	25,779,000,000
Can Tho Automobile Mechanical Joint Stock Company	1,710,019,715	25,779,000,000
Payable to suppliers	143,741,228,195	5,287,393,583
Saic Motor Vietnam Co., Ltd.	141,274,196,297	2,364,003,762
Others	2,467,031,898	2,923,389,821
Total	145,451,247,910	31,066,393,583

13. Short-term advance payments from customers

This is the advance payments for purchasing cars and car repair service.

14. Taxes and statutory obligations

	As at 30/09/2026		As at 01/01/2026	
	Payable	Receivable	Payable	Receivable
Value added tax (VAT)	945,194,909	-	916,800,602	-
Corporate income tax (CIT)	3,525,038,792	-	9,283,736,047	1,773,761
Personal income tax (PIT)	761,171,735	-	486,505,410	-
Housing land tax and Land rent	326,002,638	-	-	-
Other taxes	-	-	-	-
Total	5,557,408,074	-	10,687,042,059	1,773,761

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For the fiscal period ended 30th September 2026**14a. Value added tax (VAT)**

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

14b. Corporate income tax (CIT)

The Group pays corporate income tax on taxable income at a tax rate of 20%.

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

	Current period	Previous period
Total pre-tax accounting profit	15,209,834,602	42,589,702,444
Adjustments to increase/(decrease) accounting profit in determining taxable income:	-	-
- Amortisation of goodwill during the period	4,408,285,284	-
- Provision for Investment in Subsidiary	(3,146,894,558)	-
- Non-deductible expenses	1,162,837,438	887,367,652
Taxable income	17,634,062,766	43,477,070,096
Tax-exempt income	-	-
Carry forward of previous years losses	-	-
Taxed income	17,634,062,766	43,477,070,096
Corporate income tax (CIT) rate	20%	20%
CIT payable under the taxed income during period	3,526,812,553	8,695,414,019
Adjustment of CIT from previous years	55,353,853	109,569,460
Total corporate income tax (CIT) payable	3,582,166,406	8,804,983,479

14c. Other taxes

The Company declares and pays in accordance with legal regulations.

15. Short-term finance leases loans and liabilities

	As at 30/09/2026		As at 01/01/2026	
	Amount	Ability to Repay	Amount	Ability to Repay
Liabilities payable to related parties	-	-	-	-
Liabilities payable to other organizations and individuals	278,411,021,213	278,411,021,213	142,179,709,346	142,179,709,346
Vietnam Joint Stock Commercial Bank for Industry and Trade – West Saigon Branch	59,134,458,533	59,134,458,533	59,643,273,856	59,643,273,856
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hai Duong Branch	40,034,275,200	40,034,275,200	17,191,200,000	17,191,200,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tan Binh Branch	46,667,200,000	46,667,200,000	16,287,060,480	16,287,060,480
Joint Stock Commercial Bank for Investment and Development of Vietnam - Long Bien Branch	46,794,400,000	46,794,400,000	18,652,885,440	18,652,885,440
HSBC Bank Limited	1,710,431,800	1,710,431,800	30,405,289,570	30,405,289,570
Kasikornbank Public Company Limited – HCM Branch	84,070,255,680	84,070,255,680	-	-
Total	278,411,021,213	278,411,021,213	142,179,709,346	142,179,709,346

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For the fiscal period ended 30th September 2026*Situation Movements in short-term loans and liabilities during the year were as follows:*

	As at 01/01/2026	Loan proceeds	Loan amount paid during the period	As at 30/09/2026
Short-term bank loans	142,179,709,346	492,786,419,471	356,555,107,604	278,411,021,213
Total	142,179,709,346	492,786,419,471	356,555,107,604	278,411,021,213

16. Other short-term payables

	As at 30/09/2026	As at 01/01/2026
Short-term payables to related parties	-	-
Other short-term payables	541,855,202	882,254,638
-Saigon Boulevard Complex Company Limited	-	420,000,000
- Other customers	541,855,202	462,254,638
Total	541,855,202	882,254,638

17. Owners' equity**17a. The Movement on the Owners' equity**

Details of the movement on the owner's equity are presented in the attached Appendix No. 02.

17b. Details of the charter capital contribution are as follows:

	As at 30/09/2026		As at 01/01/2026	
	Common stock capital	Rate (%)	Common stock capital	Rate (%)
- Hang Xanh Motors Service Joint Stock Company	183,251,280,000	52.06	165,179,600,000	51.62
- Other shareholders	168,748,650,000	47.94	154,820,400,000	48.38
Total	351,999,930,000	100.00	320,000,000,000	100.00

The status of charter capital contribution is as follows:

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

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For the fiscal period ended 30th September 2026**VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE (CONSOLIDATED) INCOME STATEMENTS (Currency: VND)****1. Revenues from sale of goods and rendering of services**

	Current period	Previous period
- Trading in automobiles	469,126,006,768	946,959,694,110
- Repair and sales of spare part	35,674,742,634	30,153,803,305
- Others	11,562,510,969	11,052,653,291
Total	516,363,260,371	988,166,150,706

2. Cost of goods sold

Almost all of it is cost of goods sold of trading in automobiles and repairing of spare parts.

3. Expenses from financial activities

Almost all of it is bank loan interest.

4. Selling expenses

	Current period	Previous period
-Wage and salary	14,073,770,689	32,412,071,983
-Depreciation of fixed assets	3,093,837,249	4,964,151,819
-Outsourcing expenses and others	25,167,199,570	35,656,462,211
Total	42,334,807,508	73,032,686,013

5. General & administration expenses

	Current period	Previous period
-Wage and salary	18,157,090,114	22,345,815,646
-Depreciation of fixed assets	5,427,927,956	7,933,721,050
-Allocation of goodwill	4,408,285,284	-
-Outsourcing expenses and others	8,651,478,432	18,937,064,685
Total	36,644,781,786	49,216,601,381

6. Basic earnings per share

	Current period	Previous period
- Accounting profit after Corporate income tax	10,998,289,284	33,784,718,965
- Adjustments to increase/(decrease) accounting profit in determining profit or loss attributable to ordinary shareholders:	-	-
+ <i>Benefits of non-controlling shareholders</i>	(112,835)	-
+ <i>Allocate Bonus funds</i>		
- Profit to calculate gains on stock	10,998,176,449	33,784,718,965
- Average outstanding common stock during year (stock)	33,336,261	32,000,000
Gains on stock (VND/stock)	330	1,056

These notes form an integral part of and should be read in conjunction with the (Consolidated) Financial Statement

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For the fiscal period ended 30th September 2026**7. Diluted gains on stock**

	<u>Current period</u>	<u>Previous period</u>
- Accounting profit after Corporate income tax	10,998,289,284	33,784,718,965
- Adjustments to increase/(decrease) accounting profit in determining profit or loss attributable to ordinary shareholders:	-	-
+ <i>Benefits of non-controlling shareholders</i>	(112,835)	-
+ <i>Allocate Bonus funds</i>		
- Profit to calculate gains on stock	10,998,176,449	33,784,718,965
- Average outstanding common stock during year (stock)	33,336,261	32,000,000
Diluted gains on stock (VND/stock)	330	1,056

VII. OTHER INFORMATION**1. Contingent Liabilities**

The Group has not incurred contingent liabilities would affect the (Consolidated) financial statements, which need any adjustments to the figures or disclosures in the (Consolidated) financial statements.

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 Directors, Supervisory Board, Executive Board and Chief Accountant)**

Income of members of key management, details are as follows:

Wage and salary	Position	<u>Current period</u>	<u>Previous period</u>
Mr. Tran Van My	General Director	768,000,000	810,000,000
Mrs. Le Thi Huyen	Chief Accountant	472,000,000	540,000,000
Total		1,240,000,000	1,350,000,000

Remuneration of members of the Board of Management	Position	<u>Current period</u>	<u>Previous period</u>
Mrs. Vu Thi Hanh	Chairman	540,000,000	380,000,000
Mr. Do Tien Dung	Member	180,000,000	140,000,000
Mr. Tran Van My	Member	180,000,000	140,000,000
Mr. Hoang Duc Hung	Member	-	40,000,000
Mrs. Vu Ngoc Diep Linh	Member	-	127,692,308
Mrs. Nguyen Thi Thanh Hang	Member	180,000,000	100,000,000
Mrs. Vu Thi Mai	Member	180,000,000	12,307,692
Total		1,260,000,000	940,000,000

2b. Transactions and balances with related parties

Parties related to the Group include:

<u>Related parties</u>	<u>Relationship</u>
Hang Xanh Motors Service Joint Stock Company	Parent company
Can Tho Automobile Mechanical Joint Stock Company	Company with the same parent company

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Related parties	Relationship
Mien Tay Passenger Vehicle and Service Joint Stock Company	Company with the same parent company
An Thai Automobile Joint Stock Company	A subsidiary of Mien Tay Passenger Vehicle and Service Joint Stock Company
Viet Future Group Joint Stock Company	Company with the same parent company
Phu Lam Branch – Mien Tay Passenger Vehicle and Service Joint Stock Company	Branch of Mien Tay Passenger Vehicle and Service Joint Stock Company

Related Party Transactions

	Current period	Previous period
Hang Xanh Automobile Service Joint Stock Company		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	106,229,655	1,310,750,461
- Costs of vehicle maintenance and repair, warehouse rental and other costs	4,273,438,990	6,294,125,167
- Dividend payment	49,553,880,000	16,517,960,000
Can Tho Automobile Mechanical Joint Stock Company		
- Revenue from vehicle sales	44,186,363,654	22,679,999,991
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	391,228,801	87,607,105
- Vehicle purchase costs	-	6,600,000,000
- Costs of vehicle maintenance and repair and other costs	26,470,162	32,098,496
- Cost of asset acquisition	8,526,616,119	-
Mien Tay Passenger Vehicle and Service JSC		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	123,493,110	203,448,767
- Costs of vehicle maintenance and repair and other costs	521,433,977	528,150,841
An Thai Automobile Joint Stock Company		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	8,277,781	5,833,338
Viet Future Group Joint Stock Company		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	4,958,422,417	-
- Revenue from liquidation and disposal of fixed assets	8,000,000,000	-
- Loans	15,000,000,000	-
- Costs of vehicle maintenance and repair and other costs	10,537,090	-
Phu Lam Branch – Mien Tay Passenger Vehicle and Service Joint Stock Company		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	3,055,557	-

Other than the transactions with subsidiaries and related parties disclosed in the notes above, the Group did not enter into any other related party transactions.

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Consolidated) Financial Statements

For the fiscal period ended 30th September 2026

Balance with related party

Liabilities to other related parties are disclosed in the notes above.

3. Going-concern assumption

As at the date of the (consolidated) financial statements, there is not any factor which can affect the going-concern assumption of the Group. Therefore, the financial statements for the fiscal period ended 30th September 2026 are prepared on the basis of the going-concern assumption.

Hanoi City, date 26 month 10 year 2026

Preparer



BUI THI TAM

Chief Accountant

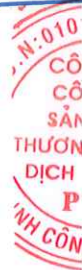


LE THI HUYEN

General Director



TRAN VAN MY



PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city

Notes to the (consolidated) Financial Statements (cont.)

For the fiscal period ended 30th September 2026

APPENDIX NO. 01- INCREASE AND DECREASE OF TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machineries & equipments	Vehicles, transmission	Management equipments, tools	Other fixed assets	Total
Historical cost of tangible fixed assets						
At as 01/01/2026	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	8,462,900,855	114,215,264	10,673,934,547	-	-	19,251,050,666
Decrease during period	(14,784,080,101)	-	(20,898,182,228)	(109,297,500)	-	(35,791,559,829)
At as 30/09/2026	89,622,432,405	2,533,941,550	49,155,750,347	1,187,152,954	516,193,889	143,015,471,145
Depreciation						
At as 01/01/2026	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	7,318,601,896	293,016,857	4,612,429,536	165,172,729	89,023,531	12,478,244,549
Increase during period	(4,260,489,981)	-	(4,607,761,292)	(40,590,397)	(35,667,824)	(8,944,509,494)
At as 30/09/2026	37,442,362,306	1,322,881,948	12,794,224,945	699,027,860	202,460,865	52,460,957,924
Net book value						
At as 01/01/2026	61,559,361,260	1,389,861,195	46,590,441,327	722,004,926	367,088,731	110,628,757,439
At as 30/09/2026	52,180,070,099	1,211,059,602	36,361,525,402	488,125,094	313,733,024	90,554,513,221

Prepared by



BUI THI TAM

Chief Accountant



LE THI HUYEN

General Director



TRAN VAN MY

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city

(CONSOLIDATED) FINANCIAL STATEMENTS

For the fiscal period ended 30th September 2026

Notes to the (consolidated) Financial Statements (cont.)

APPENDIX NO. 02: THE MOVEMENT ON THE OWNERS' EQUITY

Items	Owners' invested equity	Surplus of share capital	Development Investment Fund	Undistributed earnings after tax	Benefits of non-controlling shareholders	Total
A	1	2	4	3	4	5
For the fiscal period ended 30th September 2025						
As at 01/01/2025	320,000,000,000	20,000,000	122,922,480	146,316,428,359	-	466,459,350,839
Increase during period	-	-	-	33,784,718,965	-	33,784,718,965
Decrease during period	-	-	-	(32,000,000,000)	-	(32,000,000,000)
As at 30/09/2025	320,000,000,000	20,000,000	122,922,480	148,101,147,324	-	468,244,069,804
For the fiscal period ended 30th September 2026						
As at 01/01/2026	320,000,000,000	20,000,000	122,922,480	150,211,355,341	69,592,491	470,423,870,312
Increase during period	31,999,930,000	-	-	10,998,176,449	112,835	42,998,219,284
Decrease during period	-	(237,999,333)	-	(96,000,000,000)	-	(96,237,999,333)
As at 30/09/2026	351,999,930,000	(217,999,333)	122,922,480	65,209,531,790	69,705,326	417,184,090,263

Prepared by

BUI THI TAM

Chief Accountant

LE THI HUYEN

Ha Noi City, date 16 month 10 year 2026

General Director



TRẦN VĂN MY

