PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIET NAM**
No: .62../2026/CBTT-PTM	***Independence – Freedom - Happiness***
	-----*-----
	Hanoi City, date 26. month 10. year 2026

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.

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

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, L=Số 256 đường Kim Giang, Phường Đại Kim, Quận Hoàng Mai, Thành phố Hà Nội, Việt Nam, O=CÔNG TY CỔ PHẦN SẢN XUẤT, THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM, ST=Hà Nội, UID=MST:0101116000
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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

THE SEPARATE FINANCIAL STATEMENTS

QUARTER III OF 2026

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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 - CURRENT ASSETS AND SHORT-TERM INVESTMENTS**		**636,010,702,371**	**416,192,121,823**
110	**I. Cash and cash equivalents**	V.1	**39,467,646,771**	**22,978,702,835**
111	1. Cash		39,467,646,771	22,978,702,835
120	**II. Short-term financial investments**	V.2	**27,500,000,000**	**2,500,000,000**
123	3. Held-to-maturity investments		27,500,000,000	2,500,000,000
130	**III. Accounts receivable**		**107,466,421,591**	**79,417,287,478**
131	1. Short-term trade receivables	V.3	79,499,905,775	59,593,533,007
132	2. Short-term advance payments to suppliers	V.4	13,246,704,030	5,802,659,692
135	3. Other short-term receivables	V.5a	15,053,464,266	14,354,747,259
136	4. Provisions for doubtful short-term receivables	V.6	(333,652,480)	(333,652,480)
140	**IV. Inventories**		**425,916,804,084**	**292,506,202,975**
141	1. Inventories	V.7	427,322,463,991	293,911,862,882
149	2. Provision for obsolete inventory (*)		(1,405,659,907)	(1,405,659,907)
160	**VI. Other current assets**		**35,659,829,925**	**18,789,928,535**
161	1. Short-term prepaid expenses	V.8a	3,490,804,175	4,106,149,540
162	2. VAT deductible		32,169,025,750	14,683,778,995
200	**B - FIXED ASSETS AND LONG-TERM INVESTMENTS**		**226,627,274,981**	**252,347,441,794**
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**		**116,275,126,568**	**136,294,825,332**
221	1. Tangible fixed assets	V.9	89,814,923,768	109,834,622,532
222	*- Historical cost*		*141,197,289,327*	*157,737,798,490*
223	*- Accumulated depreciation*		*(51,382,365,559)*	*(47,903,175,958)*
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	**IV. 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	**V. Long-term financial investments**	V.11	**65,393,105,442**	**68,540,000,000**
261	1. Investment in subsidiaries		68,540,000,000	68,540,000,000
264	2. Provision for long-term financial investments		*(3,146,894,558)*	-
270	**VI. Other non-current assets**		**12,176,276,571**	**14,570,850,062**
271	1. Long-term prepaid expenses	V.8b	12,176,276,571	14,570,850,062
280	**TOTAL ASSETS**		**862,637,977,352**	**668,539,563,617**

STATEMENT OF FINANCIAL POSITION (cont.)

Code	RESOURCES	Notes	At as 30/09/2026	At as 01/01/2026
1	2	3	4	5
300	**C - LIABILITIES**		**443,845,245,574**	**198,380,896,257**
310	**I. Current liabilities**		**443,845,245,574**	**198,380,896,257**
311	1. Short-term trade payables	V.12	145,627,247,910	31,066,393,583
312	2. Short-term advance payments from customers	V.13	7,931,736,940	6,761,918,591
313	3. Dividends and profits payable		102,840,000	39,110,000
314	4. Tax and statutory obligations	V.14	5,380,793,148	10,687,042,059
315	5. Payables to employees		4,192,615,173	5,757,657,924
316	6. Short-term accruals		1,657,135,988	1,006,810,116
320	7. Other short-term payables	V.14	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
400	**D - OWNERS' EQUITY**		**418,792,731,778**	**470,158,667,360**
410	**I. Capital of the owners**	**V.17**	**418,792,731,778**	**470,158,667,360**
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		66,887,878,631	150,015,744,880
420a	*- Accumulated undistributed earnings after tax to the end of previous year*		*54,015,744,880*	*114,316,428,359*
420b	*- Accumulated undistributed earnings after tax in current year*		*12,872,133,751*	*35,699,316,521*
440	**TOTAL RESOURCES**		**862,637,977,352**	**668,539,563,617**

Ha Noi city, date 26 month 10 year 2026

Prepared by	Chief Accountant	General Director
BUI THI TAM	LE THI HUYEN	TRAN VAN MY

INCOME STATEMENT

For the fiscal period ended 30th September 2026

Currency: VND

Code	ITEMS	Notes	Reporting period		For the year to date	
			Quarter III-2026	Quarter III-2025	Current year	Previous year
1	2	3	4	5	6	7
01	**1. Revenues from sale of goods and rendering of services**		**184,270,625,861**	**300,296,573,098**	**521,822,420,731**	**988,166,150,706**
02	2. Revenue deductions		-	-	-	-
10	**3. Net revenues from sale of goods and rendering of services**	VI.1	**184,270,625,861**	**300,296,573,098**	**521,822,420,731**	**988,166,150,706**
11	4. Cost of goods sold	VI.2	159,309,805,253	265,220,780,019	455,814,559,618	845,733,728,452
20	**5. Gross profit from sale of goods and rendering of services**		**24,960,820,608**	**35,075,793,079**	**66,007,861,113**	**142,432,422,254**
21	6. Gain/(loss) from the sale and disposal of investment property		-	-	-	-
22	7. Income from financial activities		27,504,599	14,686,523	54,677,356	560,386,303
23	8. Expenses from financial activities	VI.3	3,534,953,408	2,787,982,616	10,505,722,833	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	14,075,204,802	26,057,520,741	42,590,665,233	73,032,686,013
26	10. General & administration expenses	VI.5	9,931,625,699	17,656,771,526	31,841,032,269	49,216,601,381
30	**11. Net profit/(loss) from operating activities**		**(2,553,458,702)**	**(11,411,795,281)**	**(18,874,881,866)**	**14,396,242,201**
31	12. Other income		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	49,472,015	102,383,205
40	**14. Other profit**		**12,193,381,701**	**11,955,135,267**	**35,247,086,171**	**28,193,460,243**
50	**15. Total pre-tax accounting profit**		**9,639,922,999**	**543,339,986**	**16,372,204,305**	**42,589,702,444**
51	16. Current Corporate Income tax expenses	V.14	2,008,344,776	180,673,457	3,500,070,554	8,804,983,479
52	17. Deferred Corporate Income tax expenses		-	-		-
60	**18. Profit/(loss) after corporate income tax**		**7,631,578,223**	**362,666,529**	**12,872,133,751**	**33,784,718,965**
61	19. Profit after tax attributable to owners of the parent		-	-	-	-
62	20. Profit after tax attributable to non-controlling interests		-	-	-	-
70	**21. Gains on stock**	VI.6	-	-	-	-
71	**22. Diluted gains on stock (*)**	VI.7	-	-	-	-

Ha Noi city, date 26 month 10 year 2026

Prepared by	Chief Accountant	General Director
BUI THI TAM	LE THI HUYEN	TRAN VAN MY

These statements should be read in conjunction with the Notes to the Financial Statements

CASH FLOW STATEMENT

For the fiscal period ended 30th September 2026

Currency: VND

Code	Items	Notes	Year-to-date to the end of the current quarter	
			Current year	Previous year
1	2	3	4	5
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**1. Net profit/(loss) before tax**		**16,372,204,305**	**42,589,702,444**
	2. Adjustments for:		**21,190,594,505**	**20,763,276,309**
02	- Depreciation and amortisation		12,383,772,177	17,163,781,946
03	- Provisions		3,146,894,558	-
05	- (Profit)/ loss from investing activity		(1,698,900,505)	(2,747,784,599)
06	- Interest expense	VI.3	7,358,828,275	6,347,278,962
08	**3.Operating income/(loss) before changes in working capital**		**37,562,798,810**	**63,352,978,753**
09	- (Increase)/decrease in receivables		(45,375,380,868)	(41,613,637,537)
10	- (Increase)/decrease in inventory		(133,410,601,109)	(225,880,143,839)
11	- Increase/(decrease) in payables (excluding interest payable, CIT payables)		114,952,972,943	46,076,285,101
12	- Increase/(decrease) in prepaid expenses		7,159,159,004	945,752,535
14	- Interest paid		(7,358,828,275)	(6,347,278,962)
15	- Corporate income tax (CIT) paid	V.14	(9,283,736,047)	(32,270,189,772)
20	***Net cash inflows/(outflows) from operating activities***		***(35,753,615,542)***	***(195,736,233,721)***
21	1. Purchase of fixed assets and other long-term assets		(19,251,050,666)	(67,552,316,610)
22	2. Proceeds from disposals of fixed assets and other long-term assets		24,381,960,254	39,383,235,410
23	3. Loans to other entities and payments for purchase of debt instruments of other entities		(25,000,000,000)	-
27	4. Interest and dividends received		54,677,356	560,386,303
30	***Net cash inflows/(outflows) from investing activities***		***(19,814,413,056)***	***(27,608,694,897)***
31	1. Proceeds from issue of stocks, capital contribution of the owner		31,761,930,667	-
33	2. Proceeds from borrowings	V.15	492,786,419,471	572,809,347,600
34	3. Repayments of borrowing principal	V.15	(356,555,107,604)	(418,274,471,480)
36	4. Dividends, gains paid to the owner		(95,936,270,000)	(31,960,890,000)
40	***Net cash inflows/(outflows) from financing activities***		***72,056,972,534***	***122,573,986,120***
50	**Net cash inflows/(outflows) in year (20+30+40)**		**16,488,943,936**	**(100,770,942,498)**
60	**Cash and cash equivalents at the beginning of the year**	V.1	**22,978,702,835**	**157,425,399,323**
70	**Cash and cash equivalents at the end of the year**	V.1	**39,467,646,771**	**56,654,456,825**

Ha Noi city, date 15 month 10 year 2026

Prepared by	Chief Accountant	General Director
BUI THI TAM	LE THI HUYEN	TRAN VAN MY

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

1. Form of ownership

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

2. Business field

The Company'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 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 Company's normal operating cycle is no longer than 12 months.

5. Company Structures

Subsidiary

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%

Affiliated units without legal status and have dependent accounting.

Status	Unit name	Address
1	Branch of PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 335C Dien Bien Phu Street., Gia Dinh Ward, Ho Chi Minh City). (Old: No, 335C Dien Bien Phu Street, 15 Ward, Binh Thanh District, Ho Chi Minh City)
2	MG Bac Giang Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	Dinh Ke Industrial Cluster, Bac Giang Ward, Bac Ninh Province. (Old: Giap Sau Residential Group, Dinh Ke Ward, Bac Giang City, Bac Giang Province)
3	Nam Dinh Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 8 Tran Anh Tong, National Highway 10, Nam Dinh Ward, Ninh Binh Province (Old: No, 08 Tran Anh Tong, National Highway 10, Loc Vuong Ward, Nam Dinh City, Nam Dinh Province)
4	Da Nang Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 03 Pham Hung, Hoa Xuan Ward, Da Nang City (Old: No, 03 Pham Hung, Hoa Xuan Ward, Cam Le District, Da Nang City, Vietnam).
5	Dong Nai Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 32, Group 1, Quarter 3, Long Hung Ward, Dong Nai Province (Old: No, 32, Group 1, Quarter 3, An Hoa Ward, Bien Hoa City, Dong Nai Province).
6	An Giang Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 2070-2070A, Tran Hung Dao Street, My Thoi Ward, An Giang Province (Old: No, 2070-2070A Tran Hung Dao, My Thoi Ward, Long Xuyen City, An Giang Province)

6. Employees

At the end of the accounting period, the Company had 369 employees (at the beginning of the year, there was 464 employees).

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. Fiscal year

The Company's fiscal year begins on 1st January and ends on 31st December of each year.
This Financial Statement is the Financial Statement for the accounting period ended in 30th September, 2026.

2. Reporting currency

The currency used in accounting is Vietnamese Dong (VND) because revenue and expenditure are mainly made in VND .

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

Adopted accounting regime and standards

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 financial statements

The financial statements are prepared on the accrual basis of accounting, except for information relating to cash flows.

The Company's dependent units maintain their own accounting records and are accounted for on a dependent basis. The Company's (separate) financial statements are prepared based on the aggregation of the financial statements of its dependent units. Revenues and balances arising from transactions between the dependent units are eliminated in the preparation of the (separate) financial statements

2. Cash and cash equivalents

Cash includes cash on hand, cash in transit, cash deposits and gold currency

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), which are easy to convert into cash and do not have a lot of risks in the conversion into cash.

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. Accounts Receivable

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.

5. Inventories

Inventories are recognized at the lower price between their historical costs and 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 Company'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 minus (-) 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:

Kinds of fixed asset	Years
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 minus (-) 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 Company 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.

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

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 Company 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.

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

1. Cash and cash equivalents

	As at 30/09/2026	As at 01/01/2026
- Cash on hand	10,843,055,275	2,240,786,417
- Cash in bank	28,624,591,496	20,737,916,418
- Cash equivalents	-	-
Total	**39,467,646,771**	**22,978,702,835**

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
Receivable from related parties	**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	-
Receivables from other Customers	**34,147,539,777**	**31,869,556,662**
Other customers	34,147,539,777	31,869,556,662
Total	**79,499,905,775**	**59,593,533,007**

4. Short – term advance payments to suppliers

	As at 30/09/2026	As at 01/01/2026
Advance payment to related parties	-	-
Advance payments to other suppliers	**13,246,704,030**	**5,802,659,692**
Anh Khoi City Interior Construction Company Limited	11,170,000,000	-
Others	2,076,704,030	5,802,659,692
Total	**13,246,704,030**	**5,802,659,692**

5. Other receivables

5a. Other short-term receivables

Mainly bonuses according to 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**

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 (*)
Related parties	-	-	-	-	-	-
Other organizations and individuals		*- 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	418,586,045,711	-	284,448,595,179	-
Total	**427,322,463,991**	**(1,405,659,907)**	**293,911,862,882**	**(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	2,894,624,912	3,064,719,589
Total	**3,490,804,175**	**4,106,149,540**

8b, Long-term expenses pending allocation

	As at 30/09/2026	As at 01/01/2026
- Office repair costs	7,152,320,867	6,147,806,021
- Tools in use	4,129,951,104	6,435,486,533
- Others	894,004,600	1,987,557,508
Total	**12,176,276,571**	**14,570,850,062**

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.

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**	**26,548,362,800**
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	**26,460,202,800**	-	**26,460,202,800**
As at 30/09/2026	**26,460,202,800**	-	**26,460,202,800**

11. Long-term financial investments

These represent investments in subsidiaries.

	As at 30/09/2026			As at 01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Dat Viet Construction and Trading Joint Stock Company	68,540,000,000	65,393,105,442	(3,146,894,558)	68,540,000,000	68,540,000,000	-
Total	**68,540,000,000**	**65,393,105,442**	**(3,146,894,558)**	**68,540,000,000**	**68,540,000,000**	-

As at 30th September 2026, the Company held 149,000 shares, representing a beneficial interest/voting rights of 99.33% in Dat Viet Construction and Trading Joint Stock Company

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	**143,917,228,195**	**5,287,393,583**
Saic Motor Vietnam Co,. Ltd.	141,274,196,297	2,364,003,762
Others	2,643,031,898	2,923,389,821
Total	**145,627,247,910**	**31,066,393,583**

13. Short-term advance payment from customers

Mainly 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)	3,500,070,554	-	9,283,736,047	-
Personal income tax (PIT)	756,791,735	-	486,505,410	-
Housing land tax and Land rent	178,735,950	-	-	-
Business license tax	-	-	-	-
Total	**5,380,793,148**	-	**10,687,042,059**	-

14a. Value added tax (VAT)

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

14 b. Corporate income tax (CIT)

The Company 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:

	Current period	Previous period
Total accounting profit before tax	16,372,204,305	42,589,702,444
Adjustments to increase or decrease accounting profit to determine profit subject to corporate income tax:		
- Adjustments to increase	1,128,148,465	887,367,652
- Adjustments for reduction	-	-
Taxable income	17,500,352,770	43,477,070,096
Tax-free income	-	-
Carry forward of previous years losses	-	-
Taxed income	17,500,352,770	43,477,070,096
Corporate income tax rate	20%	20%
Corporate income tax payable under ordinary tax rate	3,500,070,554	8,695,414,019
Adjustment of corporate income tax of previous years	-	109,569,460
Total Corporate Income Tax payable	**3,500,070,554**	**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
Short-term finance lease loans and liabilities payable to related parties	-	-	-	-
Short-term finance lease loans and 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

	As at 30/09/2026		As at 01/01/2026	
	Amount	Ability to Repay	Amount	Ability to Repay
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**

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 Moverment of the Owners' equity

Details are Presented in the attached Appendix 02

17b. Owner's equity details

The status of charter capital contribution is 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**	-

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

1. Net revenues from sale of goods and rendering of services

	Current period	Previous period
- Trading in automobiles	474,606,985,308	946,959,694,110
- Repair service and sale of Spare part	35,674,742,634	30,153,803,305
- Other activities	11,540,692,789	11,052,653,291
Total	**521,822,420,731**	**988,166,150,706**

2. Cost of goods sold

Mainly is cost of goods sold of sale of automobiles and repairing service.

3. Expenses from financial activities

	Current Period	Previous period
- Interest expense	7,358,828,275	6,347,278,962
- Provision expense	3,146,894,558	-
Total	**10,505,722,833**	**6,347,278,962**

4. Selling expenses

	Current period	Previous period
-Wage and salary	13,960,493,689	32,412,071,983
-Depreciation of fixed assets	3,093,837,249	4,964,151,819
-Outsourced services and other expenses	25,536,334,295	35,656,462,211
Total	**42,590,665,233**	**73,032,686,013**

5. General & administration expenses

	Current period	Previous period
-Wage and salary	18,113,090,114	22,345,815,646
-Depreciation of fixed assets	5,373,382,502	7,933,721,050
-Outsourced services and other expensesh	8,354,559,653	18,937,064,685
Total	**31,841,032,269**	**49,216,601,381**

6. Basic/diluted earnings per share

This item is not presented in the separate financial statements of PTM Automobile Production, Trading and Service Joint Stock Company as it is the parent company, and is instead presented in the Group's

consolidated financial statements in accordance with Clause 3,19, Article 113 of Circular No, 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance.

VII. OTHER INFORMATION

1. Contingent Liability

At the time of making this financial statement, the Company has not incurred any contingent liabilities that would affect the financial statements, which need any adjustments to the figures or disclosures.

2. Transactions and balances with related parties

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

Key management member's income during the period:

Wage and salary	Position	Current period	Previous period
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**

Board of Managements' remuneration	Position	Current period	Previous period
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 Company include:

Related parties	Relationship
Hang Xanh Motors Service Joint Stock Company	Parent company
Can Tho Automobile Mechanical Joint Stock Company	Company with the same parent company
Western Passenger Transport and Service Joint Stock Company	Company with the same parent company
An Thai Automobile Joint Stock Company	A subsidiary of Western Passenger Transport and Services Joint Stock Company
Dat Viet Construction and Trading Joint Stock Company	Subsidiary
Viet Future Group Joint Stock Company	Company with the same parent company
Phu Lam Automobile Branch - Western Passenger Transport and Service Joint Stock Company	Branch of Western Passenger Transport 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 Joint Stock Company		
- 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
Dat Viet Construction and Trading Joint Stock Company		
- Revenue from vehicle sales	16,410,978,539	-
- Costs of vehicle maintenance and repair and other costs	400,000,000	-
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 Automobile Branch - Western Passenger Transport and Service Joint Stock Company		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	3,055,557	-

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 financial statements, there is not any factor which can affect the going-concern assumption of the Company, 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 16 month 10 year 2026

Preparer	Chief Accountant	General Director
BUI THI TAM	LE THI HUYEN	TRAN VAN MY

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
I. Historical cost of tangible fixed assets						
At as 01/01/2026	**94,125,429,833**	**2,419,726,286**	**59,379,998,028**	**1,296,450,454**	**516,193,889**	**157,737,798,490**
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	**87,804,250,587**	**2,533,941,550**	**49,155,750,347**	**1,187,152,954**	**516,193,889**	**141,197,289,327**
II. Depreciation						
At as 01/01/2026	**33,360,203,480**	**1,029,865,091**	**12,789,556,701**	**574,445,528**	**149,105,158**	**47,903,175,958**
Increase during period	7,264,056,442	293,016,857	4,612,429,536	165,172,729	89,023,531	12,423,699,095
Decrease 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	**36,363,769,941**	**1,322,881,948**	**12,794,224,945**	**699,027,860**	**202,460,865**	**51,382,365,559**
III. Net book value						
At as 01/01/2026	***60,765,226,353***	***1,389,861,195***	***46,590,441,327***	***722,004,926***	***367,088,731***	***109,834,622,532***
At as 30/09/2026	***51,440,480,646***	***1,211,059,602***	***36,361,525,402***	***488,125,094***	***313,733,024***	***89,814,923,768***

Prepared by	Chief Accountant	General Director
BUI THI TAM	LE THI HUYEN	TRAN VAN MY

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

Items	Owners' invested equity	Capital surplus	Development Investment Fund	Undistributed earnings after tax	Total
1	2	3	4	5	6
At as 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)
At as 30/09/2026	320,000,000,000	20,000,000	122,922,480	148,101,147,324	468,244,069,804
At as 01/01/2026	320,000,000,000	20,000,000	122,922,480	150,015,744,880	470,158,667,360
Increase during period	31,999,930,000	(237,999,333)	-	12,872,133,751	44,634,064,418
Decrease during period	-	-	-	(96,000,000,000)	(96,000,000,000)
At as 30/09/2026	351,999,930,000	(217,999,333)	122,922,480	66,887,878,631	418,792,731,778

Prepared by	Chief Accountant	General Director
BUI THI TAM	LE THI HUYEN	TRAN VAN MY