PETROVIETNAM MACHINERY - TECHNOLOGY JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN MÁY - THIẾT BỊ DẦU KHÍ
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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3, 2026

Ha Noi, October, 2026

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Code		ASSETS	Note	30/09/2026	01/01/2026
				VND	VND
100	**A.**	**CURRENT ASSETS**		**899.562.975.167**	**948.690.122.607**
110	**I.**	**Cash and cash equivalents**	**3**	**26.874.739.098**	**200.943.947.820**
111	1.	Cash		26.874.739.098	200.943.947.820
112	2.	Cash equivalents		-	-
120	**II.**	**Short-term investments**	**4**	**138.598.121.698**	**170.801.425.337**
121	1.	Trading securities		-	-
122	2.	Provision for diminution in value of trading securities (*)		-	-
123	3.	Held to maturity investments		138.598.121.698	170.801.425.337
130	**III.**	**Short-term receivables**		**590.341.306.472**	**513.078.963.924**
131	1.	Short-term trade receivables	5	415.694.931.482	414.472.400.396
132	2.	Short-term prepayments to suppliers	6	71.881.606.207	162.784.078.209
135	3.	Other short-term receivables	7	281.511.882.167	114.619.598.703
136	4.	Provision for short-term doubtful debts (*)		(178.747.113.384)	(178.797.113.384)
140	**IV.**	**Inventories**	**9**	**122.536.475.981**	**60.084.862.250**
141	1.	Inventories		122.675.639.981	60.535.067.401
142	2.	Provision for devaluation of inventories (*)		(139.164.000)	(450.205.151)
160	**VI.**	**Other short-term assets**		**21.212.331.918**	**3.780.923.276**
161	1.	Short-term deffered expenses	-	2.347.485.108	1.186.249.432
162	2.	Deductible VAT		18.124.953.625	2.119.549.580
163	3.	Taxes and other receivables from State budget	17	739.893.185	475.124.264
200	**B.**	**NON-CURRENT ASSETS**		**828.570.010.801**	**289.922.616.997**
210	**I.**	**Long-term receivables**		**1.600.000.000**	**1.600.000.000**
215	1.	Other long-term receivables	7	1.600.000.000	1.600.000.000
220	**II.**	**Fixed assets**		**143.177.866.196**	**149.238.538.653**
221	1.	Tangible fixed assets	11	131.595.618.527	137.461.693.697
222	-	*Historical costs*		*183.148.933.347*	*180.883.690.858*
223	-	*Accumulated depreciation (*)*		*(51.553.314.820)*	*(43.421.997.161)*
227	2.	Intangible fixed assets	12	11.582.247.669	11.776.844.956
228	-	*Historical costs*		*15.082.865.814*	*14.950.865.814*
229	-	*Accumulated amortization (*)*		*(3.500.618.145)*	*(3.174.020.858)*
240	**IV.**	**Investment properties**	**13**	-	-
241	-	Historical costs		15.292.742.940	15.292.742.940
242	-	Accumulated depreciation (*)		(15.292.742.940)	(15.292.742.940)
250	**V.**	**Long-term assets in progress**	**10**	**544.443.811.534**	**52.718.444.503**
251	1.	Long-term work in process		543.546.454.004	51.813.604.287
252	2.	Construction in progress		897.357.530	904.840.216
260	**VI.**	**Long-term investments**	**4**	**133.834.666.927**	**78.834.666.927**
262	1.	Investments in joint ventures and associates		50.000.000.000	25.000.000.000
263	2.	Equity investments in other entities		89.150.365.573	59.150.365.573
264	3.	Provision for devaluation of long-term investments (*)		(5.315.698.646)	(5.315.698.646)
266	4.	Provision for long-term held-to-maturity investments (*)			
270	**VII**	**Other long-term assets**		**5.513.666.144**	**7.530.966.914**
271	1.	Long-term deffered expenses	14	5.513.666.144	7.530.966.914
280		**TOTAL ASSETS**		**1.728.132.985.968**	**1.238.612.739.604**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026
(continue)

Code	CAPITAL	Note	30/09/2026 VND	01/01/2026 VND
300	**C. LIABILITIES**		**992.438.144.769**	**533.321.596.810**
310	**I. Current liabilities**		**621.956.012.836**	**512.604.136.573**
311	1. Short-term trade payables	15	42.312.543.391	24.557.080.649
312	2. Short-term prepayments from customers		33.626.370.955	28.461.758.926
313	3. Dividends and profit payable		3.472.964.690	26.540.386.090
314	4. Taxes and other payables to State budget	17	3.087.338.716	6.397.405.172
315	5. Payables to employees		7.054.788.264	8.028.432.950
316	6. Short-term accrued expenses	18	7.346.521.154	8.399.752.777
319	7. Short-term deffered revenue		7.588.955.360	1.898.344.832
320	8. Other short-term payments	19	66.290.125.517	75.171.717.921
321	9. Short-term borrowings and finance lease liabilities	20	444.692.212.215	329.081.222.901
323	10. Bonus and welfare fund		6.484.192.574	4.068.034.355
330	**II. Non-current liabilities**		**370.482.131.933**	**20.717.460.237**
338	1. Other long-term payables	19	13.261.547.264	13.261.547.264
339	2. Long-term borrowings and finance lease liabilities	20	355.119.379.373	7.455.912.973
400	**D. OWNER'S EQUITY**		**735.694.841.199**	**705.291.142.794**
410	**I. Owner's equity**	**21**	**735.694.841.199**	**705.291.142.794**
411	1. Contributed capital		386.386.000.000	386.386.000.000
411a	*0 Ordinary shares with voting rights*		*386.386.000.000*	*386.386.000.000*
418	2. Development investment funds		18.920.978.074	18.920.978.074
420	3. Retained earnings		184.662.404.691	153.209.417.696
420a	*Retained earnings accumulated till the end of the previous year*		*150.376.670.610*	*118.869.443.103*
420b	*Retained earnings of the current year*		*34.285.734.081*	*34.339.974.593*
429	4. Non controlling interest		145.725.458.434	146.774.747.024
440	**TOTAL CAPITAL**		**1.728.132.985.968**	**1.238.612.739.604**

Le Thi Thu Hien	Hoang Minh Duc	Pham Van Hiep
Preparer	Chief Accountant	General Director

Hanoi, October 30th, 2026

CONSOLIDATED STATEMENT OF INCOME

For the period from 01 January 2026 to 30 September 2026

Code	ITEM	Note	Quarter 3, 2026	Quarter 3, 2025	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
					VND	VND
01	**1. Revenue from sales of goods and rendering of services**	23	**623.249.341.788**	**432.483.397.303**	**1.457.575.257.489**	**1.346.926.241.096**
02	2. Revenue deductions		-	-	-	-
10	**3. Net revenue from sales of goods and rendering of services**		**623.249.341.788**	**432.483.397.303**	**1.457.575.257.489**	**1.346.926.241.096**
11	**4. Cost of goods sold**	24	**586.162.775.424**	**405.430.851.977**	**1.366.246.662.159**	**1.284.551.486.731**
20	**5. Gross profit from sales of goods and rendering of services**		**37.086.566.364**	**27.052.545.326**	**91.328.595.330**	**62.374.754.365**
21	6. Gain/(Loss) from the sale and disposal of investment property		-	-	-	-
22	7. Financial income	25	2.385.437.924	2.149.174.336	57.832.144.543	70.134.118.902
23	8. Financial expense	26	7.479.659.928	4.548.368.085	20.191.395.424	14.813.189.089
24	*In which: Interest expenses*		*7.077.263.698*	*4.548.365.708*	*19.366.395.274*	*13.871.033.890*
25	9. Selling expenses	27	23.949.656.143	21.641.949.581	73.242.626.772	54.807.539.295
26	10. General and administrative expense	28	4.535.659.456	2.951.265.674	30.932.263.077	35.685.110.352
27	11. Share of joint ventures and associates' profit or loss		-	-	-	-
30	**12. Net profit from operating activities**		**3.507.028.761**	**60.136.322**	**24.794.454.600**	**27.203.034.531**
31	13. Other income	29	4.897.509.449	3.145.236.513	11.472.266.025	8.334.853.019
32	14. Other expense	30	334.724.489	497.679.568	1.240.878.275	3.624.330.206
40	**15. Other profit**		**4.562.784.960**	**2.647.556.945**	**10.231.387.750**	**4.710.522.813**
50	**16. Total net profit before tax**		**8.069.813.721**	**2.707.693.267**	**35.025.842.350**	**31.913.557.344**
51	17. Current corporate income tax expenses	31	124.416.900	64.110.916	124.993.295	81.457.599
52	18. Deferred corporate income tax expenses		-	-	-	-
60	**19. Profit after corporate income tax**		**7.945.396.821**	**2.643.582.351**	**34.900.849.055**	**31.832.099.745**
61	*Profit after tax attributable to owners of the parent*		*7.843.775.319*	*2.866.525.244*	*34.285.734.081*	*32.775.846.752*
62	*Profit after tax attributable to non-controlling interest*		*101.621.502*	*(222.943.893)*	*615.114.974*	*(943.747.007)*
70	**22. Basic earnings per share**	32	**203**	**74**	**887**	**848**

Le Thi Thu Hien
Preparer

Hoang Minh Duc
Chief Accountant

Pham Van Hiep
General Director

Hanoi, October 30th, 2026

CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 September 2026
(Indirect method)

Code	ITEM		Note	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
				VND	VND
	I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
01	***1.***	***Profit before tax***		***35.025.842.350***	***31.913.557.344***
	2.	***Adjustments for***			
02	-	Depreciation and amortization of fixed assets and investment properties		8.609.902.133	4.849.482.289
03	-	Provisions		(361.041.151)	(634.862.500)
04	-	Exchange gains / losses from retranslation of monetary items denominated in foreign currency		211.900	(1.283.868)
05	-	Gains / losses from investment		(57.687.316.770)	(66.633.139.231)
06	-	Interest expense		19.366.395.274	13.871.033.890
07	-	Other adjustments		-	-
08	***3.***	***Operating profit before changes in working capital***		***4.953.993.736***	***(16.635.212.076)***
09	-	Increase or decrease in receivables		(93.465.860.889)	(15.528.917.477)
10	-	Increase or decrease in inventories		(553.873.422.297)	(11.409.495.202)
11	-	Increase or decrease in payables (excluding interest payable/ corporate income tax payable)		14.487.163.370	24.616.347.142
12	-	Increase or decrease in deffered expenses		856.065.094	3.630.431.518
13	-	Increase or decrease in trading securities		-	-
14	-	Interest paid		(17.213.228.857)	(14.049.369.416)
15	-	Corporate income tax paid		(285.772.931)	(13.694.139.716)
16	-	Other receipts from operating activities		-	-
17	-	Other payments on operating activities		(1.152.764.345)	(5.609.136.288)
20	***Net cash flows from operating activities***			***(645.693.827.119)***	***(48.679.491.515)***
	II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
21	1.	Purchase or construction of fixed assets and other long-term assets		(3.636.970.588)	(10.230.473.900)
22	2.	Proceeds from disposals of fixed assets and other long-term assets		164.146.162	-
23	3.	Loans and purchase of debt instruments from other entities		(7.764.524.757)	(21.878.526.577)
24	4.	Collection of loans and resale of debt instrument of other entities		39.967.828.396	117.856.070.800
25	5.	Equity investments in other entities		(55.000.000.000)	(25.000.000.000)
26	6.	Proceeds from equity investment in other entities		-	-
27	7.	Interest and dividend received		57.687.316.770	61.415.944.369
30	***Net cash flows from investing activities***			***31.417.795.983***	***122.163.014.692***

CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 September 2026
(Indirect method)

Code	ITEM	Note	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
			VND	VND
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		1.651.104.654.498	1.201.283.433.520
34	2. Repayment of principal		(1.187.830.198.784)	(1.276.794.875.463)
36	3. Dividends or profits paid to owners		(23.067.421.400)	(2.916.858.000)
40	***Net cash flows from financing activities***		***440.207.034.314***	***(78.428.299.943)***
50	**Net cash flows in the year**		**(174.068.996.822)**	**(4.944.776.766)**
60	**Cash and cash equivalents at the beginning of the period**		**200.943.947.820**	**21.075.174.063**
61	Effect of exchange rate fluctuations		(211.900)	1.283.868
70	**Cash and cash equivalents at the end of the period**	3	**26.874.739.098**	**16.131.681.165**

Le Thi Thu Hien	Hoang Minh Duc	Pham Van Hiep
Preparer	Chief Accountant	General Director

Hanoi, October 30th, 2026

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 September 2026

1 . GENERAL INFORMATION OF THE COMPANY

Form of Ownership

PetroVietnam Machinery - Technology Joint Stock Company was established on the basis of equitization of Machinery and Spare Parts Company under Decision No. 517/QD-DKVN dated on March 14, 2008 and Decision No. 4779/QD-DKVN dated on July 7, 2008 of the Vietnam Oil and Gas Group. The Company was operated under the the Business Registration Certificate of Joint Stock Company No. 0101394512 issued by Hanoi Authority for Planning and Investment (now the Hanoi Department of Finance) for the first issurance on March 1, 2010, registered for the 11th amendment on July 07,2026

The Company's head office is located at: No. 08 Trang Thi, Hoan Kiem Ward, Ha Noi, Viet Nam.

Company's Charter capital: VND 386,386,000,000, actual contributed charter capital until 30/09/2026 is VND 386,386,000,000; equivalent to 38,638,600 shares with the price of VND 10,000 per share.

Total number of employees of the Parent Company as of September 30, 2026 is: 56 people (as of January 1, 2026: 65 people).

Business field

Trading and construction.

Business activities

Main business activities of the Company include:

- Real estate business;
- Wholesale of metals and metal ores;
- Wholesale of rice, wheat, other cereals, flour;
- Other specialized wholesale not elsewhere classified;
- Installation of machinery and industrial equipment;
- Working place for lease.

Group structure

- **The Group's subsidiaries have consolidated in Interim Consolidated Financial Statements as at 30/09/2026 include :**

Name of company	Head office	Proportion of ownership	Proportion of voting rights	Principal activities
PetroVietnam Machinery - Technology Sai Gon Company Limited (1)	Ho Chi Minh City	100,00%	100,00%	Trade in machinery and equipment
Danang Petroleum Machinery - Technology., JSC (2)	Da Nang City	49,78%	(2)	Trade and lease of machinery and equipment
MACHINO Thanh Dat Joint Stock Company (3)	Ha Noi City	94,05%	94,05%	Non-hazardous waste treatment and destruction
MACHINO An Phu Joint Stock Company (4)	Thai Binh Province	55,00%	55,00%	Real estate business
MACHINO Phu Xuan Company Limited (5)	Thai Binh Province	70,00%	70,00%	Real estate business

(1) On March 31, 2022, the Board of Directors of PetroVietnam Machinery - Technology Joint Stock Company issued Decision No. 0034/QD/MTB-HDQT on the dissolution of PetroVietnam Machinery - Technology Saigon Co., Ltd. As of September 30, 2026, the Company is carrying out dissolution procedures.

(2) Although the company holds only 49.78% shares in Danang Petroleum Machinery - Technology Joint Stock Company, in the operating structure, the Chairman of the Board of Managements and the Head of the Supervisory Board are representatives of the Company. Therefore, the Company has full control over the operation of Danang Petroleum Machinery - Technology Joint Stock Company.

- The indirect subsidiaries consolidated into the consolidated financial statements through Machino Thanh Dat Joint Stock Company as at 30 September 2026 include:

Nam of company	Address	Proportion of ownership	Proportion of voting	Pricipal Activities
Thanh Dat Quynh Coi Environment Joint Stock Company	Hung Yen Province	85,00%	85,00%	Treatment and disposal of non-toxic waste
Machino Thanh Dat Thai Binh Joint Stock Company	Hung Yen Province	85,00%	85,00%	Treatment and disposal of non-toxic waste
Thanh Dat Bac Giang Environment Joint Stock Company	Bac Ninh Province	85,00%	85,00%	Treatment and disposal of non-toxic waste

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements and the Circular No. 43/2026/TT-BTC dated 20 April 2026 amending Circular No. 202/2014/TT-BTC.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Basis for preparation of consolidated financial statements

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

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

Non – controlling interests

Non – controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by the Company.

2.4 . Accounting estimates

The preparation of the separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and legal regulations related to the preparation and presentation of the separate financial statements requires the Board of Directors to make estimates and assumptions that affect the figures of liabilities, assets and the presentation of contingent liabilities and assets at the end of the fiscal year as well as the figures of revenues and expenses during the fical year.

The estimates and assumptions that have a material effect on the separate financial statements include:

- Provision for bad receivables;
- Provision for devaluation of inventories;
- Estimate useful life of fixed assets;
- Estimate prepaid expenses
- Classification and provision for financial investments;
- Estimate percentage of completion of revenue;
- Estimate corporate income tax.

Estimates and assumptions are regularly evaluated based on past experience and other factors, including future assumptions that have a material impact on the Company's separate financial statements and are considered reasonable by the Company's Board of Directors.

2.5 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities have not been measured at fair value at the end of the financial year as required by Circular No. 210/2009/TT-BTC and other applicable regulations to present financial statements. disclosures and disclosures for financial instruments, but does not provide equivalent guidance for the assessment and recognition of fair values of financial assets and financial liabilities.

2.6 . Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date,being the average telegraphic transfer buying and selling rates quoted by the banks where the transactions are executed.

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- Applying the average telegraphic transfer buying and selling rates of the foreign currencies quoted by the commercial bank where the transactions are executed;
- For foreign currency deposited in bank, applying the average telegraphic transfer buying and selling rates quoted by the bank where the Company maintains its foreign currency accounts;

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting year.

2.7 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8 . Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon the liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures and associates: During the year, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recorgnised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting period, the Company shall perform the following:

- For the adjustment to the income statement of the previous periods, the Company makes an adjustment to the undistributed profit after tax according to the adjusted net accumulated amount up to the beginning of the reporting period.

- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the balance sheet of the previous periods, the Company determines the adjustment to the corresponding items on the balance sheet net accrual adjusted accounting.

For the adjustment of the value of investments in joint ventures and associates arising in the year, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the joint venture or associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes it in the Consolidated Statement of Comprehensive Income.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Investments in equity of other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

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

- With regard to investments in trading securities, the provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- With regard to investments held long-term (other than trading securities) without significant influence on the investee: If the investment is made in listed shares or the fair value of the investment is determined reliably, the provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, the provision shall be made based on the Financial Statements at the provision date of the investee.
- With regard to investments held to maturity, the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables are classified as short-term and long-term in the Consolidated Financial Statements based on the remaining maturity of the receivables at the end of accounting period.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

2.10 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs of completion and estimated costs to make the sale.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the year: Work in progress is gathered for each unfinished work or revenue is not recognized, corresponding to the volume of work in progress at the end of the year.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

2.11 . Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Value after initial recognition

If these expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of a tangible fixed asset beyond its originally assessed standard of performance, the expenditures are capitalised as an additional cost of the tangible fixed asset.

Other expenditures incurred after the fixed asset has been put into operation, such as repairs, maintenance and overhaul costs, are recognised in the separate statement of income in the year in which the expenditures are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 30	years
- Machine, equipment	05 - 10	years
- Vehicles, Transportation equipment	06 - 10	years
- Office equipment and furniture	03 - 05	years
- Other fixed assets	03 - 05	years
- Land use rights	20 - 50	years
- Managerment software	03 - 05	years

2.12 . Investment properties

Investment property is recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings	05 - 30	year
- Land use rights	05 - 30	year

An item of owner-occupied property or inventories only becomes an investment property when its use has changed, evidenced by commencement of stopping using that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only where it undergoes a change in use, evidenced by commencement of starting using the assets by owner or development with a view to sale. The transferring from investment property to owner-occupied property or inventories will not change the original cost and carrying amount of asset as at the date of transfer.

2.13 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.15 . Business Co-operation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

According to the terms of BCC, profit and loss shall be shared among venturers according to the operating results of BCC. The venturer shall record its share of revenues, expenses and profits in accordance with BCC's agreement in their own Statement of Income.

2.16 . Deffered expenses

Expenses incurred but related to the operating results of several accounting periods are recorded as deferred expenses and are gradually allocated to the operating results in subsequent accounting periods.

The calculation and allocation of long-term deffered expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deffered expenses of the Company include:

- Tools and instruments include assets held by the Company for use in the ordinary course of business, with cost of each asset less than VND 30 million and therefore ineligible for recognition are fixed assets according to current regulations. The historical cost of tools and equipment is amortized on a straight-line basis over a period of 01 to 03 years.

- The cost of life insurance purchased for employees is allocated by the Company according to the duration of the insurance contract signed with the Insurance Company according to each employee level.

- Other deffered expenses recorded at historical cost and allocated using the straight-line method over their estimated useful lives from 06 month to 03 years.

2.17 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables are classified as short-term and long-term in the Consolidated Financial Statements based on the remaining maturity of the receivables at the end of accounting period.

2.18 . Dividends and profits payable

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.
The recognition date is the date on which the investee has no right to refuse payment of the dividend, following the Company's Board of Directors' announcement of the dividend distribution and the Vietnam Securities Depository and Clearing Corporation's announcement of the record date for dividend entitlement.

2.19 . Loans

Loans shall be recorded in details in terms of lending entities, loan agreement and repayment period of the loans . In case of loans denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.20 . Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.21 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.22 . Unearned revenues

Unearned revenues include prepayments from customers for one or many fiscal years relating to asset leasing;

Unearned revenues are transferred to revenue from rendering of services with the amount corresponding to each fiscal years.

2.23 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company.

2.24 . Revenue

Revenue is recognized when it is probable that the economic benefits will flow to the Company which can be reliably measured. Revenue is determined at the fair value of the amounts received or to be received after deducting trade discounts, sales discounts, sales returns. Revenue from sale of goods shall be recognized when all the following conditions have been satisfied:

Revenue from sale of goods

- The significant risks and rewards of ownership of the goods have been transferred to the buyer
- The Company no longer retains managerial involvement to the extent usually associated with ownership or control over the goods.

Revenue from rendering of services

- Determine the portion of work completed on the Balance Sheet date.

Financial income

Revenue arising from interest, royalties, dividends, distributed profits and other financial income is recognized when the following two (2) conditions are satisfied simultaneously:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend or profits from capital contribution is established.

2.25 . Cost of goods sold

The recognition of cost of goods sold is matched against the revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

2.26 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income

2.27 . Selling expenses, General and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.28 . Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during period, and current corporate income tax rate.

b) Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the fiscal year ended as at 30/09/2026.

2.29 . Earnings per share

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

2.30 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

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

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

2.31 . Segment information

Beacause business activities of the Company during the year were mainly commercial activities and took place in the territory of Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	1.184.395.438	1.064.693.657
Demand deposits	25.690.343.660	199.879.254.163
Cash in transit	-	-
Cash equivalents	-	-
	26.874.739.098	**200.943.947.820**

4 . FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	Ending Balance			Beginning Balance		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
Short - term	**138.598.121.698**	**138.598.121.698**	-	**170.801.425.337**	**170.801.425.337**	-
Term deposits	68.911.686.919	68.911.686.919	-	108.879.515.315	108.879.515.315	-
- Bonds	-	-	-	-	-	-
Loan receivables	69.686.434.779	69.686.434.779		61.921.910.022	61.921.910.022	-
- Others	-	-	-	-	-	-
	138.598.121.698	**138.598.121.698**	-	**170.801.425.337**	**170.801.425.337**	

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

Term deposits:

	Currency	Term	Interest Rate	Value
				VND
- Vietnam Joint Stock Commercial Bank For Industry And Trade - Hoan Kiem Branch	VND	12 months	4,5% - 5%	26.367.136.985
- Military Commercial Joint Stock Bank - Hai Ba Trung Branch	VND	6-12 months	5,9 - 8,1%	20.943.361.153
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Ba Trung Branch	VND	12 months	4,5%	116.176.781
- Other Banks	VND	6-12 months	4,2% - 8,1%	21.485.012.000
				68.911.686.919

Loan receivables:

	Currency	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance	Beginning balance
						VND	VND
Related parties							
- Mr Luong Van Hoa (Including loan agreements from 15 November 2024 to 31 December 2024)	VND	Supplementing capital for business production	15,00%	As specifically stipulated for each loan in the Loan Confirmation Record	Unsecured	506.546.045	13.170.912.500
- Dong Kinh Real Estate Investment and Trading Company Limited	VND	Supplementing capital for business production	1,6-8,5%	03-12 months from the time of lending	Unsecured	18.617.657.807	6.952.980.822

	Currency	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance	Beginning balance
Other Partes							
- Me Kong Viet Nam Development Joint Stock Company	VND	Supplementing capital for business production	8,00%	03 months from the time of lending	Unsecured	18.869.830.137	-
- Nacico Joint Stock Company	VND	Supplementing capital for business production	1,60%	As specifically stipulated for each loan in the Loan Confirmation Record	Unsecured	10.090.299.397	10.010.000.000
- Phuc Hung Holdings Construction Joint Stock C	VND	Supplementing capital for business production	1,60%	As specifically stipulated for each loan in the Loan Confirmation Record	Unsecured	21.365.630.160	26.788.016.700
- Mr Pham Binh Dan	VND	For business and production purposes and in compliance with applicable laws	15,00%	According to BIDV's 01-month deposit interest rate applicable to enterprises at the time of loan disbursement	Unsecured	236.471.233	5.000.000.000
						69.686.434.779	**61.921.910.022**

b) Investments in equity of other entities

	Ending Balance			Beginning Balance		
	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Proportion of ownership	Proportion of voting rights	Book value under the equity method
	VND	VND	VND	VND	VND	VND
- Petrovietnam Northern Machinery - Equipment Joint Stock Company	34,58%	34,58%	-	34,58%	34,58%	-
- Dong Kinh Real Estate Investment and Trading Company Limited	50,00%	50,00%	50.000.000.000	50,00%	50,00%	25.000.000.000

Investments in other entities

	Ending Balance			Beginning Balance		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
- Viet Nam Equipments And Machinery Joint Stock Company	841.102.790	-	(841.102.790)	841.102.790	-	(841.102.790)
- PEC Ha Noi Joint Stock Company	3.000.000.000	-	(3.000.000.000)	3.000.000.000	-	(3.000.000.000)
- Hitachi Astemo Hanoi Co., Ltd.	36.673.137.983	36.673.137.983	-	36.673.137.983	36.673.137.983	-
- Nhon Trach Shipyard Joint Stock Company	3.621.000.000	2.146.404.144	(1.474.595.856)	3.621.000.000	2.146.404.144	(1.474.595.856)
- Ha Noi Machinery Import and Export Joint Stock Company	15.015.124.800	15.015.124.800	-	15.015.124.800	15.015.124.800	-
- Machino Dong Anh Investment Joint Stock Company	30.000.000.000	30.000.000.000	-	-	-	-
	89.150.365.573	**83.834.666.927**	**(5.315.698.646)**	**59.150.365.573**	**53.834.666.927**	**(5.315.698.646)**

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Details of entities recevied investments

b) Investments in join ventures, associates

Detail information on the Company's join ventures, associates as at 30/09/2026 as follows:

Name of associates	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
PetroVietnam Northern Machinery - Equipment., JSC (1)	Ha Noi City	34,58%	34,58%	Trade in machinery and equipment
Dong Kinh Real Estate Investment and Trading Company Limited (2)	Lang Son Province	50,00%	50,00%	Real Estate Business

(1) The investment in Northern Vietnam Petroleum Machinery and Equipment Joint Stock Company with a 34.58% interest and voting rights. The original cost of the investment remained unchanged at the beginning and end of the period, amounting to VND 1,447,257,429. The carrying value of the investment under the equity method at the beginning and end of the period was VND 0.

(2) Pursuant to Resolution No. 0010/NQ/MTB-HĐQT dated March 3, 2025, the Board of Directors approved the policy to implement the Dong Kinh New Urban Area Project, located in Đông Kinh Ward, Lang Son City, through capital contribution to Dong Kinh Real Estate Co., Ltd. The capital contribution represents 50% of the company's charter capital, and a representative has been appointed to manage the contributed capital in the company. The contributed capital amount as of the current date is VND 50 billion.

c) Investments in equity of other entities

Name of entities received capital	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
Viet Nam Equipments and Machinery Joint Stock Company	Ho Chi Minh City	12,13%	12,13%	Trading
PEC Ha Noi., JSC	Ha Noi City	8,00%	8,00%	Construction
Astemo Hanoi Co., Ltd	Ha Noi City	8,45%	8,45%	Manufacture of spare parts for cars and motorbikes
Nhon Trach Shipyard Joint Stock Company	Dong Nai Province	1,80%	1,80%	New construction, ship repair
Hanoi Machinery Import and Export Joint Stock Company (3)	Ha Noi City	3,60%	3,60%	Trading, service
MACHINO Dong Anh Investment Joint Stock Company (4)	Ha Noi City	2,00%	2,00%	Real Estate

(3) On January 18, 2024, the Board of Directors issued Resolution No. 0013/NQ/MTB-HĐQT on the purchase of controlling shares of Hanoi Machinery Import and Export Joint Stock Company. In which, the Company purchased 187,200 shares from Mr. Uong Huy Dong, accounting for 3.6% of the charter capital of Hanoi Machinery Import and Export Joint Stock Company by negotiating the price. The total purchase amount is 15,015,124,800 VND.

(4) According to Resolution No. 0056/QĐ/MTB-HĐQT dated 25 June 2026, the Board of Directors of Petro Vietnam Machinery - Technology Joint Stock Company approved the capital contribution to establish a project enterprise, namely Machino Dong Anh Investment Joint Stock Company, and the appointment of an authorized representative to manage this contributed capital. The charter capital of Machino Dong Anh Investment Joint Stock Company is VND 1,500 billion. As at 30 September 2026, Petro Vietnam Machinery-Technology Joint Stock Company had contributed VND 30 billion, representing a 2% ownership interest in Machino Dong Anh Investment Joint Stock Company.

5 . SHORT - TERM TRADE RECEIVABLES

		30/09/2026		01/01/2026	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a)	**Short-term**				
	Related parties	***191.823.749***	***(191.823.749)***	***191.823.749***	***(191.823.749)***
	PetroVietnam Northern Machinery - Equipment., JSC	191.823.749	(191.823.749)	191.823.749	(191.823.749)
	Others	***415.503.107.733***	***(177.305.156.667)***	***414.280.576.647***	***(177.355.156.667)***
	Vina Megastar Group Joint Stock Company	33.627.654.160	(33.627.654.160)	33.627.654.160	(33.627.654.160)
	Tan Hong Import - Export Joint Stock Company	96.856.865.496	(96.856.865.496)	96.856.865.496	(96.856.865.496)
	Phong Phu Hong Lam Company Limited	12.470.905.820	-	17.920.905.820	-
	Viet Phap Shal . Aluminum Joint Stock Company	54.269.357.604	-	24.478.588.603	-
	Shaltech Joint Stock Company	52.704.053.617	-	71.167.808.281	-
	Hong Nguyen Agricultural Company Limited	35.535.574.200	-	49.017.839.850	-
	Lao Viet Investment Joint Stock Company	10.537.450.220	-	-	-
	Ecotech Viet Nam Technology Investment And Trading Joint Stock Company	34.098.675.473	-	-	-
	Other trade receivables	85.402.571.143	(46.820.637.011)	121.210.914.437	(46.870.637.011)
		415.694.931.482	**(177.496.980.416)**	**414.472.400.396**	**(177.546.980.416)**

6 . PREPAYMENTS TO SUPPLIERS

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others	***71.881.606.207***	***(1.073.132.968)***	***162.784.078.209***	***(1.073.132.968)***
LICOGI 13 Joint Stock Company	17.243.276.236	-	17.243.276.236	-
M&H Industrial Co., Ltd.	963.600.000	(963.600.000)	963.600.000	(963.600.000)
Senka International Joint Stock Company	2.383.835.382	-	2.511.273.956	-
QD Vietnam Trading and Import-Export Service Co., Ltd.	19.514.183.040	-	19.514.183.040	-
Golden Lotus Foodstuff Company Limited	-	-	38.608.641.300	-
Green Agros Company Limited	-	-	17.522.120.000	-
Toan Thang Invesment Trading And Services Company Limited	6.055.020.262	-	-	-
Mekong Vietnam Development Joint Stock Company	-	-	-	-
Doanh Nguyen Trading Company Limited	18.246.651.458	-	-	-
LCD VietNam Company Limited	421.921.969	-	5.632.621.190	-
Global Green (Cambodia) Energy Development Co.,Ltd	-	-	52.690.000.000	-
Others	7.053.117.860	(109.532.968)	8.098.362.487	(109.532.968)
	71.881.606.207	**(1.073.132.968)**	**162.784.078.209**	**(1.073.132.968)**

7 . OTHER RECEIVABLES

		30/09/2026		01/01/2026	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a)	**Short-term**				
a.1)	***Details by content***				
	Receivables from interest of deposit, loan	-	-	-	-
	Receivables from social insurance	22.185.000	-	-	-
	Receivables from health insurance	3.915.000	-	-	-
	Receivables from unemployment insurance	1.740.000	-	-	-
	Advances	139.713.423.727	-	46.451.816.682	-
	Deposits	54.334.985.017	-	1.644.984.948	-
	Dong Do Investment Trading Joint Stock Company (2)	32.300.000.000	-	-	-
	Tesla Investment Joint Stock Company (3)	15.000.000.000	-	-	-
	Site clearance funding advanced to the Land Development Center	27.765.234.000	-	43.658.786.598	-
	ECOTECH VIET NAM Technology Invesment and Trading JSC (4)	1.531.731.598	-	14.941.522.360	-
	Others	10.838.667.825	-	7.922.488.115	-
		281.511.882.167	-	**114.619.598.703**	-
a.2)	***Detail by object***				
	Related parties	**9.910.000.000**	-	**9.850.000.000**	-
	Mr. Chu Thanh Nam	4.960.000.000	-	4.900.000.000	-
	Mr. Luong Van Hoa	4.950.000.000	-	4.950.000.000	-
	Others	**271.601.882.167**	-	**104.769.598.703**	-
	Dong Do Investment Trading Joint Stock Company (2)	32.300.000.000	-	-	-
	Tesla Investment Joint Stock Company (3)	15.000.000.000	-	-	-
	Land Development Centrer	27.765.234.000	-	43.658.786.598	-
	ECOTECH VIET NAM Technology Invesment and Trading JSC (4)	1.531.731.598	-	14.941.522.360	-
	Others	195.004.916.569	-	46.169.289.745	-
		281.511.882.167	-	**114.619.598.703**	-

		30/09/2026		01/01/2026	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
b)	**Long-term**				
b.1)	***Details by content***				
	Deposits	1.000.000.000	-	1.000.000.000	-
	Other receivables	600.000.000	-	600.000.000	-
		1.600.000.000	-	**1.600.000.000**	-
b.2)	***Detail by object***				
	Related parties	**600.000.000**	-	**600.000.000**	-
	Hanoi Machinery Import-Export Joint Stock Company	600.000.000	-	600.000.000	-
	Others	**1.000.000.000**	-	**1.000.000.000**	-
	Other receivables	1.000.000.000	-	1.000.000.000	-
		1.600.000.000	-	**1.600.000.000**	-

(1) The advance is mainly for the Company's management to serve the implementation of business activities and the implementation of real estate investment projects.

(2) Cooperation Agreement No. 2812/2022/HĐHT dated December 28, 2022, between the Company and Dong Do Investment and Trade Joint Stock Company ("Dong Do") regarding collaboration to research, implement, and develop investment projects (real estate, industrial clusters, waste treatment, etc.) in northern provinces, with a focus on provinces such as Thai Binh (now Hung Yen) and Nam Dinh. Under this agreement, the Company advanced Dong Do an amount of VND 37,300,000,000 to carry out the agreed-upon tasks. The agreement was initially planned to be implemented within 12 months from the signing date and has been extended through an addendum and a request letter.

(3) Investment cooperation contract No. 561/2021/HDNT dated January 4, 2022 between Licogi 13 Joint Stock Company (Party A), the Company (Party B) and Tesla Investment Joint Stock Company (Party C) on investment cooperation in high quality ecological residential project Cam Phu - Cam Ranh City, Khanh Hoa;
Method of cooperation: The parties establish a Joint Venture to bid as the Investor of Cam Phu High Quality Eco-Residential Project in accordance with the provisions of law, according to which the contribution ratio of each party is as follows:
- Tesla Investment Joint Stock Company: 40% of the total cost;
- Licogi 13 Joint Stock Company: 30% of the total cost;
- The Company: 30% of the total cost.

Expenses until the Consortium receives the Decision of the actual Project Owner will be agreed and confirmed in writing by the parties and distributed to the members of the consortium according to the prescribed ratio.
The balance arising during the year relates to advance payments made to Tesla Investment Joint Stock Company based on the contract progress.

(4) Business Cooperation Contract No. 01/2025/HĐHTKD/PVM-ECOTECH dated July 14, 2025, and its Appendices, entered into between Petroleum Machinery and Equipment Joint Stock Company (Party A) and ECOTECH Vietnam Technology Investment and Trading Joint Stock Company (Party B), regarding cooperation in the business of importing and transporting iron ore from Laos for sale in Vietnam, with an estimated volume of 100,000 tons (±10%).
Contract term: The contract is effective from June 25, 2025, until December 30, 2026.

8 . DOUBTFUL DEBTS

	30/09/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
- Tan Hong Export - Import Joint Stock Company (1)	96.856.865.496	96.856.865.496	96.856.865.496	96.856.865.496
- Vina Megastar Group Joint Stock Company (2)	33.627.654.160	33.627.654.160	33.627.654.160	33.627.654.160
- Petro Hanoi Construction Investment., JSC	8.067.090.760	8.067.090.760	8.067.090.760	8.067.090.760
-	-	-	-	-
- Others	40.195.502.968	18.204.755.157	40.245.502.968	18.254.755.157
	178.747.113.384	**156.756.365.573**	**178.797.113.384**	**156.806.365.573**

The recoverable value of bad debt is determined based on the Board of General Directors 's assessment about the bad debts recovery. However, to ensure prudence, the Board of General Directors still determine provisions for doubtful debts.

Information about some bad debts of great value

(1): As at December 31, 2025, the Company is recording a receivable from Tan Hong Import - Export Joint Stock Company amounting to VND 96,856,865,496. The Company has made a full provision for this debt, howerver, Company is still continuing to implement measures to recover this debt.

(2): As at December 31, 2025, the Company is recording the receivable of Vina Megastar Group Joint Stock Company with amount of VND 33,627,654,160. The Company entered a lawsuit against Southeast Asia Commercial Joint Stock Bank which guaranteed payments to Vina Megastar Group Joint Stock Company at People's Court of Hoan Kiem District. The Company made provision of the whole value's doubtful debt.

9 . INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	17.582.054.612	-	7.158.729.374	-
Tools, supplies	1.990.741	-	-	-
Work in process	6.267.471.142	-	3.684.199.197	-
Finished goods	54.343.449	-	46.150.099	-
Goods	90.123.064.835	(139.164.000)	40.999.273.529	(450.205.151)
Goods on consignment	-	-	-	-
Real estate	8.646.715.202	-	8.646.715.202	-
	122.675.639.981	**(139.164.000)**	**60.535.067.401**	**(450.205.151)**

10 . LONG-TERM UNFINISHED ASSET

	30/09/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
a) a) Long-term work in process				
An Phu Residential Area Construction Project (1)	13.246.231.120	13.246.231.120	11.450.127.205	11.450.127.205
Project for developing commercial housing area in Tien Phong ward and Phu Xuan commune (2)	528.483.820.836	528.483.820.836	38.907.324.895	38.907.324.895
Residential area project in Duc Noi village, Viet Hung commune, Dong Anh district, Hanoi city (3)	1.712.352.187	1.712.352.187	1.456.152.187	1.456.152.187
Project for the Resolution of Issues Related to the Thai Binh Waste Treatment Plant	104.049.861	104.049.861	-	-
	543.546.454.004	**543.546.454.004**	**51.813.604.287**	**51.813.604.287**

(1) An Phu residential area commercial housing development project, Vu Thu town, Vu Thu district, Thai Binh province according to the land use investment project implementation contract No. 10/HD-DA DTCSDD dated August 14, 2023 between the Department of Construction of Thai Binh province and the investor including the consortium: PetroVietnam Machinery - Technology Joint Stock Company, Phuc Hung Holding Construction Joint Stock Company, Nacico Joint Stock Company and the project enterprise - Machino An Phu Joint Stock Company - Subsidiary. In which:
- Total investment of the project approved according to the investment policy: VND 681,251,975,000;
- Contract implementation period: 77 months from the effective date of the contract;
- Project land use area: 118,804.16 m2 (including residential land, green land, regulating lake and traffic land, technical infrastructure)
- Project implementation costs up to December 31, 2025 mainly include the first installment of M3 State Budget Payment Value (minimum State Budget Payment Value) and project management costs.

(2) Commercial housing development project in Tien Phong ward and Phu Xuan commune, Thai Binh province under the land use investment project implementation contract No. 10/HD-DA DTCSDD dated August 14, 2023 between the Department of Construction of Thai Binh province and the investor including the consortium: PetroVietnam Machinery - Technology Joint Stock Company, My Xuan Hanoi Housing Joint Stock Company and the project enterprise - Machino Phu Xuan Company Limited - Subsidiary. In which:
- Total investment of the project approved according to the investment policy: VND 211,179,197,000;
- Contract implementation period: 65 months from the effective date of the contract;
- Project land use area: 58,313.3 m2 (including public works land, commercial service land and urban residential land)
- Project implementation costs calculated up to December 31, 2025 mainly includes the first installment of M3 State Budget Payment Value (minimum State Budget Payment Value) and project management costs.

(3) Investment project to build and operate a residential area in Duc Noi village, Viet Hung commune (now Thu Lam commune), Dong Anh district, Hanoi city on the entire land area according to Decision No. 3494/QD-UBND on "approval of detailed planning of the residential area in Duc Noi village, Viet Hung commune, Dong Anh district, Hanoi city, scale 1/500". The balance as of December 31, 2025 is the cost for the project management board.

b) Construction in progress

	30/09/2026	01/01/2026
	VND	VND
Construction in progress	**897.357.530**	-
Thai Binh Waste Treatment Plant Project	897.357.530	-

11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation	Management equipment	Others	**Total**
	VND	VND	VND	VND	VND	**VND**
Original cost						
Beginning balance	124.044.589.421	40.430.321.976	10.025.445.605	4.734.844.813	1.648.489.043	180.883.690.858
- Purchase in the year	1.984.688.276	352.154.000	-	80.387.400	-	2.417.229.676
- Completed construction investment	-	-	-	-	-	-
- Others increase	-	-	-	-	-	-
- Transfer to investment properties	-	-	-	-	-	-
- Liquidation, disposal	-	-	-	(151.987.187)	-	(151.987.187)
- Others decrease	-	-	-	-	-	-
Ending balance of the period	**126.029.277.697**	**40.782.475.976**	**10.025.445.605**	**4.967.219.400**	**1.648.489.043**	**183.452.907.721**
Accumulated depreciation						
Beginning balance	30.427.444.382	4.048.324.205	7.551.658.306	1.233.370.268	161.200.000	43.421.997.161
- Depreciation for the period	4.578.896.013	2.795.476.550	500.267.369	253.669.092	154.995.822	8.283.304.846
- Others increase	-	-	-	-	-	-
- Transfer to investment properties	-	-	-	-	-	-
- Liquidation, disposal	-	-	-	(151.987.187)	-	(151.987.187)
- Others decrease	-	-	-	-	-	-
Ending balance of the period	**35.006.340.395**	**6.843.800.755**	**8.051.925.675**	**1.639.026.547**	**316.195.822**	**51.857.289.194**
Net carrying amount						
Beginning balance	93.617.145.039	36.381.997.771	2.473.787.299	3.501.474.545	1.487.289.043	137.461.693.697
Ending balance	**91.022.937.302**	**33.938.675.221**	**1.973.519.930**	**3.328.192.853**	**1.332.293.221**	**131.595.618.527**

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period : VND 21.460.432.462
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 18.108.512.333
- Cost of tangible fixed assets awaiting for liquidation at the end of the year: VND 303.797.454

12 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Cộng
	VND	VND	VND
Historical cost			
Beginning balance	14.188.420.814	762.445.000	14.950.865.814
- Purchase in the period	-	132.000.000	132.000.000
- Internally generated assets	-	-	-
- Increase due to merger	-	-	-
- Other increase	-	-	-
- Liquidation, disposal	-	-	-
- Others decrease	-	-	-
Ending balance of the period	**14.188.420.814**	**894.445.000**	**15.082.865.814**
Accumulated depreciation			
Beginning balance	2.471.730.697	702.290.161	3.174.020.858
- Depreciation for the period	267.520.941	59.076.346	326.597.287
Ending balance of the period	**2.739.251.638**	**761.366.507**	**3.500.618.145**
Net carrying amount			
Beginning balance	11.716.690.117	60.154.839	11.776.844.956
Ending balance	**11.449.169.176**	**133.078.493**	**11.582.247.669**

In which:

- Cost of fully depreciated intangible fixed assets but still in use at the end of the period 30/09/2026: VND 611.245.000

Land use rights include:

- The land at No. 51 Phan Dang Luu, Hoa Cuong ward, Da Nang City, an area of 1,806.8 m2, used as business premises, for a period of 50 years from January 13, 2009;

- The land at No. 53 Tran Phu, Hai Chau ward, Da Nang City, an area of 281.8 m2, used as the Company's office, for a period of 50 years from January 12, 2009;

13 . INVESTMENT PROPERTIES

	Land use rights	Buildings	Others	Total
	VND	VND	VND	VND
Original cost				
Beginning balance	-	7.779.542.940	7.513.200.000	15.292.742.940
- Transfer to Tangible Fixed Assets	-	-	-	-
Ending balance of the period	**-**	**7.779.542.940**	**7.513.200.000**	**15.292.742.940**
Accumulated depreciation				
Beginning balance	-	7.779.542.940	7.513.200.000	15.292.742.940
- Transfer to Tangible Fixed Assets	-	-	-	-
Ending balance of the period	**-**	**7.779.542.940**	**7.513.200.000**	**15.292.742.940**
Net carrying amount				
Beginning balance	-	-		-
Ending balance	**-**	**-**	**-**	**-**

The Company's investment property is 23,600 m2 of land in Dao Cam Moc street, Thu Lam Commune, Dong Anh district, Hanoi. In which, the value of the land use right transferred from the partner since 2012 has a term of 20 years from December 7, 1996. From 2017, the Company continues to use this land area in the form of annual land lease payment.

The fair value of the investment property has not been formally assessed and determined as of December 31, 2025. However, based on the lease position and market value of these assets, the Board of General Director believes that the fair value of the investment property is greater than the carrying amount at the balance sheet date finance.

14 . PREPAID EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
Dispatched tools and supplies	1.349.188.441	432.783.080
Others	998.296.667	753.466.352
	2.347.485.108	**1.186.249.432**

	30/09/2026	01/01/2026
	VND	VND
b) Long-term		
Dispatched tools and supplies	549.159.818	718.269.374
Lands rent	600.000.000	750.000.000
Life insurance costs	3.551.505.635	4.842.962.243
Office repair costs	708.820.818	772.811.308
Others	104.179.873	446.923.989
	5.513.666.144	**7.530.966.914**

15 . TRADE PAYABLES

	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
a) Short-term				
	42.312.543.391	***40.704.476.241***	***24.557.080.649***	***24.557.080.649***
Petrolimex Construction Joint Stock Company No.1	2.789.092.560	2.789.092.560	2.789.092.560	2.789.092.560
Tien Phong Technology. JSC	1.498.441.178	1.498.441.178	1.498.441.178	1.498.441.178
Green Agros Company Limited	1.608.067.150	-	-	-
Mitsubishi Motors Vietnam Company Limited	2.148.266.846	2.148.266.846	2.941.388.026	2.941.388.026
BHS Real Estate.JSC	10.000.000.000	10.000.000.000	-	-
Others	24.268.675.657	24.268.675.657	17.328.158.885	17.328.158.885
	42.312.543.391	**40.704.476.241**	**24.557.080.649**	**24.557.080.649**

16 . SHORT -TERM PREPAYMENTS FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
Petroleum Mechanical Executing and Assembly., JSC	1.009.800.000	1.009.800.000
ECOTECH VIET NAM Technology Invesment and Trading JSC	-	-
Viet Nam Minerals Exploitation and Trading Joint Stock Company	9.577.091.520	9.577.091.520
BM WINDOWS Joint Stock Company	2.146.397.906	-
GREAT WELL HK TRADING LIMITED	-	-
NEW WELL INTERNATIONAL TRADING LIMITED	18.297.500.000	-
EMECS Vietnam Company Limited	-	-
Others	2.595.581.529	17.874.867.406
	33.626.370.955	**28.461.758.926**

17 . TAX AND PAYABLES FROM STATE BUDGET

	Receivable at the opening period	Payable at the opening period	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	-	2.482.708.434	26.539.981.373	28.580.673.275	-	442.016.532
Special sale tax	-	-	-	-	-	-
Export, import duties	-	-	-	-	-	-
Business income tax	340.909.735	272.479.429	309.221.652	285.772.931	357.564.360	125.505.068
Personal income tax	81.082.986	236.824.244	2.295.792.142	2.285.108.398	134.220.769	300.645.771
Natural resource tax	-	-	-	-	-	-
Property tax and land rental	53.131.543	3.367.080.481	290.604.471.046	291.992.273.322	248.108.056	2.174.254.718
Environmental protection tax	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Fees and other obligations	-	38.312.584	146.299.142	139.695.099	-	44.916.627
	475.124.264	**6.397.405.172**	**319.895.765.355**	**323.283.523.025**	**739.893.185**	**3.087.338.716**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

18 . ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Accrued interest expenses	2.518.302.440	380.425.608
Late payment interest expense	3.189.948.850	2.805.951.741
Other accrued expenses	1.638.269.864	5.213.375.428
	7.346.521.154	**8.399.752.777**

19 . OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
a1) Details by content		
- Trade union fund	430.422.326	396.997.758
- Social insurance	256.549.514	828.316.124
- Health insurance	47.417.501	35.387.072
- Unemployment insurance	16.299.834	11.656.698
- Short-term deposits, collateral received	39.801.443.362	47.449.488.000
- Interest payables	15.289.585	-
- Vietnam Bank for Agriculture and Rural Development (1)	20.000.000.000	25.000.000.000
- Others	5.722.703.395	1.449.872.269
	66.290.125.517	**75.171.717.921**
a2) Detail by object		
- Vietnam Bank for Agriculture and Rural Development (1)	20.000.000.000	25.000.000.000
- Ecotech Vietnam Technology Investment and Trading. JSC		
- Pico Retail Joint Stock Company Deposit	883.561.362	1.368.846.000
- Hong Nguyen Agricultural Company Limited deposit	17.500.000.000	45.000.000.000
- Others	7.906.564.155	3.802.871.921
	46.290.125.517	**75.171.717.921**
b) Long-term		
- Vietnam Bank for Agriculture and Rural Development (1)	13.261.547.264	13.261.547.264
	13.261.547.264	**13.261.547.264**

(1) The liability to the Vietnam Bank for Agriculture and Rural Development (Agribank) according to the decision of the Hanoi People's Court at the appeal hearing on October 19, 2023. Accordingly, the Company agrees to pay the amount of VND 52,261,547,264 and interest to Agribank according to the 5-year schedule from 2023 to 2027

20 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the year		30/09/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Related parties	**1.500.000.000**	**1.500.000.000**	**19.730.000.000**	**19.650.000.000**	**1.580.000.000**	**1.580.000.000**
- Mr Chu Thanh Nam	1.500.000.000	1.500.000.000	780.000.000	700.000.000	1.580.000.000	1.580.000.000
- Mrs Pham Thi My Huong	-	-	2.000.000.000	2.000.000.000	-	-
- Dong Kinh Real Estate Company Limited	-	-	16.950.000.000	16.950.000.000	-	-
Others	**318.776.837.901**	**318.776.837.901**	**1.281.824.588.098**	**1.161.018.628.784**	**439.582.797.215**	**439.582.797.215**
- Military Commercial Joint Stock Bank - Hai Bà Trưng Branch	83.042.000.000	83.042.000.000	264.638.910.903	275.688.917.637	71.991.993.266	71.991.993.266
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Ba Trung Branch	4.552.000.000	4.552.000.000	9.926.203.500	14.478.203.500	-	-
- Viet Nam Joint Stock Commercial Bank For Industry and Trade - Hoan Kiem Branch	115.827.621.387	115.827.621.387	285.536.455.925	265.186.043.817	136.178.033.495	136.178.033.495
- Saigon Hanoi Commercial Joint Stock Bank - Ha Noi Branch	20.952.900.000	20.952.900.000	-	20.952.900.000	-	-
- LICOGI 13 Joint Stock Company	-	-	5.300.000.000	5.300.000.000	-	-
- Mekong Development Joint Stock Company	-	-	4.000.000.000	4.000.000.000	-	-
- Joint Stock Commercial Bank For Foreign Trade of Vietnam - Da Nang Branch	51.984.197.900	51.984.197.900	374.010.795.100	360.214.871.200	65.780.121.800	65.780.121.800
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Da Nang Branch	28.130.000.000	28.130.000.000	142.045.000.000	143.217.000.000	26.958.000.000	26.958.000.000
- Vietnam International Commercial Joint Stock Bank – Da Nang Branch	3.643.600.345	3.643.600.345	12.623.475.840	2.920.666.407	13.346.409.778	13.346.409.778
- Military Commercial Joint Stock Bank - Hai Ba Trung Branch	5.601.008.269	5.601.008.269	9.036.026.158	6.041.406.223	8.595.628.204	8.595.628.204
- Personal Loans	5.043.510.000	5.043.510.000	174.707.720.672	63.018.620.000	116.732.610.672	116.732.610.672

20 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the year		30/09/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
- **Current portion of long-term loans**	**8.804.385.000**	**8.804.385.000**	**1.886.600.000**	**7.161.570.000**	**3.529.415.000**	**3.529.415.000**
- Saigon Hanoi Commercial Joint Stock Bank - Han Thuyen Branch	5.000.000.000	5.000.000.000	1.250.000.000	3.750.000.000	2.500.000.000	2.500.000.000
- Joint Stock Commercial Bank For Foreign Trade of Vietnam - Da Nang Branch	2.179.985.000	2.179.985.000	-	1.647.570.000	532.415.000	532.415.000
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Ha Noi Branch	1.600.100.000	1.600.100.000	563.700.000	1.691.100.000	472.700.000	472.700.000
- Fortune Vietnam Joint Stock Commercial Bank-Thang Long Branch	24.300.000	24.300.000	72.900.000	72.900.000	24.300.000	24.300.000
- Vietnam International Commercial Joint	-	-	-	-	-	-
	329.081.222.901	**329.081.222.901**	**1.303.441.188.098**	**1.187.830.198.784**	**444.692.212.215**	**444.692.212.215**
b) Long-term borrowings						
- Saigon Hanoi Commercial Joint Stock Bank - Han Thuyen Branch	6.250.000.000	6.250.000.000	-	3.750.000.000	2.500.000.000	2.500.000.000
- Joint Stock Commercial Bank For Foreign Trade of Vietnam - Da Nang Branch	5.253.897.973	5.253.897.973	-	1.647.570.000	3.606.327.973	3.606.327.973
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Ha Noi Branch	4.540.300.000	4.540.300.000	-	1.691.100.000	2.849.200.000	2.849.200.000
- Fortune Vietnam Joint Stock Commercial Bank-Thang Long Branch	216.100.000	216.100.000	-	72.900.000	143.200.000	143.200.000
- Military Commercial Joint Stock Bank - Hai Bà Trưng Branch	-	-	310.225.209.263	-	310.225.209.263	310.225.209.263
- Modern Bank of Vietnam	-	-	39.324.857.137	-	39.324.857.137	39.324.857.137
	16.260.297.973	**16.260.297.973**	**349.550.066.400**	**7.161.570.000**	**358.648.794.373**	**358.648.794.373**
Amount due for settlement within 12 months	(8.804.385.000)	(8.804.385.000)	(1.886.600.000)	(7.161.570.000)	(3.529.415.000)	(3.529.415.000)
Amount due for settlement after 12 months	**7.455.912.973**	**7.455.912.973**	-	-	**355.119.379.373**	**355.119.379.373**

No.	Credit Contract	Credit Limited (VND)	Interest Rate	Loan term	Loan purpose	Guarantee form of loan	The outstanding principal as at 30/09/2026 (VND)
Detailed information on short-term borrowings:							
1	**Military Joint Stock Commercial Bank - Hai Ba Trung Branch**						**71.991.993.266**
	Credit Facility Agreement No. 367805,25,065,597402.TD dated 08/01/2026	150.000.000.000	Loan interest rate based on each disbursement and in the General Terms and the Credit Agreement	From the contract signing date to 18 December 2026	Supplement Working capital financing and finance import L/C payments for business operations	Pledged savings deposit books maintained at Military Commercial Joint Stock Bank; inventories and receivables under the mortgage agreements entered into between the Bank and the Company.	71.991.993.266
2	**Vietnam Joint Stock Commercial Bank for Industry and Trade - Hoan Kiem Branch**						**136.178.033.495**
	Credit Facility Agreement No. 51/2026-HĐCVHM/NHCT122-0101394512MAYTBDAUKHI dated 05 May 2026	150.000.000.000	Loan interest rate based on each disbursement	From 05 May 2026 to 05 May 2027	Supplement working capital for production and bussiness activities	Guarantee commitment agreements/security agreements entered into by the Borrower and/or other organizations/individuals with the Lender and/or other security arrangements	136.178.033.495
3	**Joint Stock Commercial Bank for Foreign Trade of Vietnam - Da Nang Branch**						**65.780.121.800**
	Credit agreement under the credit limit number: 450/2025/CTD/CV/VCB-KHDN dated November 26, 2025 between the Company and Vietcombank - Da Nang Branch	70.000.000.000	Details for each debt receipt	12 months from the date of signing this contract	Financing short-term credit needs to support business activities and the maintenance and repair of Mitsubishi cars for customers, excluding short-term needs for fixed asset investment activities	The customer's obligations under this contract are secured by the collateral and/or the Guarantee Agreement specified in the credit agreement.	65.780.121.800
4	**Bank for Investment and Development of Vietnam Joint Stock Commercial Bank - Da Nang Branch**						**26.958.000.000**
	No 01/2025/256945/HDTD dated September 24, 2025	40.000.000.000	Details for each debt receipt	12 months from the date of signing this contract	Supplement working capital to support commercial activities of Mitsubishi car brand	The new 100% Mitsubishi cars, formed from loans/existing inventory, are owned by the company. The loan has been fully registered for secured transaction.	26.958.000.000
5	**Vietnam International Commercial Joint Stock Bank - Da Nang Branch**						**13.346.409.778**
	Credit Agreement No. 1101496.25 dated October 15, 2025.	23.000.000.000	Interest rate as notified by the Lender from time to time, specified in the Debt Acknowledgement Note	12 months from the date of signing this contract	To supplement working capital for the commercial business activities of Mitsubishi Vietnam automobiles	Passenger vehicles (with up to 9 seats) of the Mitsubishi brand, 100% brand new, formed from loan proceeds and/or existing inventory, and owned by the Company. The loan has been fully registered for secured transaction	13.346.409.778
6	**Military Joint Stock Commercial Bank - Hai Ba Trung Branch**						**8.595.628.204**
	No 323999.25.065.38518763.TD dated August 05, 2025	30.000.000.000	Details for each debt receipt	From the date of signing this contract until the end of July 30, 2026	Serve the customer's waste treatment and recycled product manufacturing business activities	Mortgages with properties	8.595.628.204
7	**Personal loans**						**118.312.610.672**
	Loan agreements	118.312.610.672	Details for each debt receipt	From 02 months to 12 months	Supplement working capital for production and bussiness activities	Unsecured loan	118.312.610.672

No.	Credit Contract	Credit Limited (VND)	Interest Rate	Loan term	Loan purpose	Guarantee form of loan	The outstanding principal as at 30/09/2026 (VND)
Detailed information on long-term borrowings:							
8	**Saigon-Hanoi Commercial Joint Stock Bank - Han Thuyen Branch**						**2.500.000.000**
	No 022/2024/HDTDTDH-PN/SHB.111500 dated 06/02/2024	15.000.000.000	The interest rate on the loan is 12.8% per annum for the first 3 months. The interest rate will be adjusted every 3 months, with a fluctuation range of 3.8% per annum. The current interest rate is 12.2% per annum.	36 months from the date of signing this contract	Loan to reimburse investment costs for the project 'Renovation and repair of Building B, No. 8 Trang Thi, Hoan Kiem, Hanoi	Unsecured loan	2.500.000.000
9	**Joint Stock Commercial Bank for Foreign Trade of Vietnam-Da Nang Branch**						**3.606.327.973**
	Credit agreements	14.996.000.000	Details for each debt receipt	84 months from the day following the first loan disbursement date	Payment of reasonable, valid, and legal costs related to the investment in the project implementation	Mortgages with properties under specific mortgage contracts and duly registered for secured transactions	3.606.327.973
10	**Loc Phat Joint Stock Commercial Bank- Thang Long Branch**						**143.200.000**
	No HDTD1132025062 dated March 10, 2025	289.000.000	Details for each debt receipt	36 months from the date of signing this contract	The acquisition of forklifts for the purpose of supporting the borrower's business activities	One (01) brand new HELI forklift, 3.5-ton capacity, model CPCD35 W4H, H3 series, 100% new, manufactured in China.	143.200.000
11	**Bank for Investment and Development of Vietnam Joint Stock Commercial Bank - Nam Ha Noi Branch**						**2.849.200.000**
	Credit Agreements	6.760.000.000	Details for each debt receipt	Details for each debt receipt	To supplement working capital for the commercial business activities	Mortgage of assets formed from loan capital	2.849.200.000
12	**Military Joint Stock Commercial Bank - Hai Ba Trung Branch**						**310.225.209.263**
	No 330797.25.065.39557251.TD dated 23/10/2025	345.000.000.000	Details for each debt receipt	48 months from the day following the first loan disbursement date	Financing for the commercial housing development project in Tien Phong Ward and Phu Xuan Commune, Thai Binh City, Thai Binh Province (currently reorganized as Tran Hung Dao Ward and Thai Binh Ward, Hung Yen Province).	The loan is secured by the project and the equity interests of PetroVietnam Machinery-Technology Joint Stock Company in Machino Phu Xuan Company Limited.	310.225.209.263
13	**Modern Bank of Vietnam**						**39.324.857.137**
	No 22217.26.002.3922983.TD dated 05/06/2026	100.000.000.000	Details for each debt receipt	36 months from the day following the first loan disbursement date	Financing for the construction costs and other eligible costs incurred in connection with the implementation of the social housing project located on the land allocated for social housing under the planning of the Commercial Housing Development Project in Tien Phong Ward and Phu Xuan Commune, Thai Binh City, Thai Binh Province (now Tran Hung Dao Ward and Thai Binh Ward, Hung Yen Province)	Property rights arising from the Project; Land use rights; Property rights arising from asset sale and purchase agreements, asset lease agreements and lease-purchase agreements; The equity interest of PetroVietnam Machinery and Equipment Joint Stock Company in Machino Phu Xuan Company Limited.	39.324.857.137

21 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed capital	Investment and development funds	Retained earnings	Non controlling interest	**Total**
	VND	VND	VND	VND	**VND**
Beginning balance of previous period (Adjusted)	**386.386.000.000**	**18.920.978.074**	**146.874.730.711**	**135.555.254.471**	**687.736.963.256**
Increase in capital of previous period	-	-	-	-	-
Profit/(loss) for previous period	-	-	32.775.846.752	(943.747.007)	31.832.099.745
Profit distribution	-	-	(4.500.000.000)	-	(4.500.000.000)
Profit distribution (Subsidiary)	-	-	(1.901.668.762)	(1.918.331.238)	(3.820.000.000)
Other decrease	-	-	(677.847.248)	-	(677.847.248)
Ending balance of previous period	**386.386.000.000**	**18.920.978.074**	**172.571.061.453**	**132.693.176.226**	**710.571.215.753**
Beginning balance of current period	**386.386.000.000**	**18.920.978.074**	**153.209.417.696**	**146.774.747.024**	**705.291.142.794**
Profit/(loss) for current period	-	-	34.285.734.081	615.114.974	34.900.849.055
Profit distribution	-	-	(4.500.000.000)	-	(4.500.000.000)
Decrease in capital of this period	-	-	-	-	-
Reissuing treasury stock	-	-	-	-	-
Other decrease	-	-	2.849.350	-	2.849.350
Ending balance of current period	**386.386.000.000**	**18.920.978.074**	**182.998.001.127**	**147.389.861.998**	**735.694.841.199**

b) Details of owner's invested capital

	Rate	30/09/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Mrs. Nguyen Anh Thu	16,91	65.351.000.000	16,91	65.351.000.000
Mrs. Le Thi Kieu Van	18,12	70.000.000.000	18,12	70.000.000.000
Others	64,97	251.035.000.000	64,97	251.035.000.000
	100	**386.386.000.000**	**100**	**386.386.000.000**

c) Capital transactions with owners and distribution of dividends and profits

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Owner's contributed capital	386.386.000.000	386.386.000.000
- *At the beginning of period*	*386.386.000.000*	*386.386.000.000*
- *At the ending of period*	*386.386.000.000*	*386.386.000.000*
Distributed dividends and profit:	3.472.964.690	5.050.774.890
- *Dividend payable at the beginning of the year*	*26.540.386.090*	*4.607.632.890*
- *Dividend payable in the year:*	-	*3.360.000.000*
+ Dividend payable from last year's profit	-	3.360.000.000
- *Dividend paid in cash during the year*	*(23.067.421.400)*	*(2.916.858.000)*
+ Dividend paid from last year's profit	(23.067.421.400)	(2.916.858.000)
- *Dividend payable at the end of the year*	*3.472.964.690*	*5.050.774.890*

d) Stock

	30/09/2026	01/01/2026
Quantity of Authorized issuing stocks	38.638.600	38.638.600
Quantity of issued shares and full capital contribution	38.638.600	38.638.600
- *Common stocks*	*38.638.600*	*38.638.600*
Quantity of outstanding shares in circulation	38.638.600	38.638.600
- *Common stocks*	*38.638.600*	*38.638.600*
Par value per stock (VND)	10.000	10.000

f) Company's funds

	30/09/2026	01/01/2026
	VND	VND
Investment and development fund	18.920.978.074	18.920.978.074
	18.920.978.074	**18.920.978.074**

22 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating asset for leasing

The company is currently leasing assets under lease contracts at 08 Trang Thi, Hoan Kiem Ward, Hanoi City with unit prices and lease terms specified in each contract signed with partners.

In addition, the Company has annual operating lease contracts with partners in Dao Cam Moc street, Thu Lam commune, Dong Anh district, Hanoi city for warehouse rental purposes. In which, the unit price and lease term are specified according to each contract signed with the partner.

b) Operating leased assets

The Company is using a land area of 1,202.5 m2 at No. 08 Trang Thi, Hoan Kiem Ward, Hanoi City and 23,600 m2 of land in Thu Lam Commune, Dong Anh District, Hanoi with the method of renting land with annual payment, which is used for business purposes, as an headquarter. The Company is in the process of renewing land lease contracts with relevant parties and continues to pay annual land rent for these plots of land as notified by competent authorities.

Subsidiary company - Danang Petroleum Machinery - Technology., JSC signed the land lease contract No. 36/HDTD dated 13 June 2017 in Dong Nam Thuy An New Urban Area, Thanh Thuy ward, Hue City to invest in building Daesco Motor Center in Hue with a 50-year lease term from December 29, 2016. The Company has prepaid the land rental in advance for 10 years with the amount of VND 3 billion.

Subsidiary company - Danang Petroleum Machinery - Technology., JSC signed a land lease contract at No. 10 Nguyen Phuc, Son Tra Ward, Da Nang City with an area of 15,366 m2 with a term of up to January 30, 2052 with the method of paying land lease annually.

Subsidiary company - Danang Petroleum Machinery - Technology., JSC is using a land area of 3,241.6 m2 in 495 Nguyen Luong Bang street, Hoa Van Ward, Da Nang City with the annual payment method of land lease, used for business purposes and is in the process of renewing the land lease contract with related parties.

c) Foreign currencies

	30/09/2026	01/01/2026
- USD	8.024,46	1.277,98

d) Doubtful debts written-off

	30/09/2026	01/01/2026
	VND	VND
	65.193.021.617	65.193.021.617

23 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Revenue from sale of goods	1.399.480.749.048	1.291.918.756.253
Revenue from rendering of services	58.094.508.441	55.016.196.991
Revenue from investment real estate business	-	-
Revenue from construction contracts	-	(8.712.148)
	1.457.575.257.489	**1.346.926.241.096**

24 . COSTS OF GOODS SOLD

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Costs of merchandise	1.314.221.419.245	1.237.042.029.760
Costs of services rendered	52.336.284.065	48.044.319.471
Costs of investment real estate business	-	-
Costs of construction contract	-	-
Revesal of provision for devaluation of inventory	(311.041.151)	(534.862.500)
	1.366.246.662.159	**1.284.551.486.731**

25 . FINANCE INCOME

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Interest income, interest from loans	4.489.316.770	12.763.762.627
Gain from selling investments	-	3.420.000.000
Dividends, profits earned	53.198.000.000	53.949.000.000
Realized gain from foreign exchange difference	144.827.773	72.407
Unrealized gain from foreign exchange difference	-	1.283.868
Others	-	-
	57.832.144.543	**70.134.118.902**
Finance income from related parties	124.264.047	29.741

26 . FINANCIAL EXPENSES

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Interest expenses	19.366.395.274	13.871.033.890
Realized loss from foreign exchange difference	816.767.634	942.155.199
Unrealized loss from foreign exchange difference	211.900	-
Provisions/Reversal of provision for devaluation of trading securities and investments	-	-
Others	8.020.616	-
	20.191.395.424	**14.813.189.089**

27 . SELLING EXPENSES

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Raw materials	85.563.681	346.136.372
Labor	13.377.957.207	9.503.290.363
Depreciation and amortisation	1.372.178.248	1.521.219.193
Tax, Charge, Fee	276.552.984	-
Expenses from external services	4.418.087.681	13.675.806.085
Other expenses by cash	53.712.286.971	29.761.087.282
	73.242.626.772	**54.807.539.295**

28 . GENERAL ADMINISTRATIVE EXPENSES

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Raw materials	687.849.621	1.203.871.471
Labor	19.790.229.640	23.208.873.250
Depreciation and amortisation	883.412.602	835.879.048
Tax, Charge, Fee	1.311.839.889	1.334.693.542
Provision expenses	(50.000.000)	(100.000.000)
Goodwill	-	-
Expenses from external services	3.318.707.889	3.865.550.448
Other expenses by cash	4.990.223.436	5.336.242.593
	30.932.263.077	**35.685.110.352**

29 . OTHER INCOME

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Gain from liquidation, disposal of fixed assets	-	-
Collected fines	14.621.796	151.309.424
Income from bad debts	-	-
Income from car sales support	11.404.436.503	8.183.541.648
Others	53.207.726	1.947
	11.472.266.025	**8.334.853.019**

30 . OTHER EXPENSE

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Remaining value and costs from sale and liquidation of fixed assets	-	79.623.396
Fines	754.914.934	762.283.332
Non-deductible VAT	-	-
Financing expenses of Department of Planning and Investment of Lang Son province	-	1.818.181.818
Accrued expenses according to the court's decision	383.997.109	960.360.590
Others	101.966.232	3.881.070
	1.240.878.275	**3.624.330.206**

31 . CURRENT CORPORATE INCOME TAX EXPENSES

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Current corporate income tax expense in Parent company	-	-
Current corporate income tax expense in Danang Petroleum Machinery - Technology., JSC	-	-
Current corporate income tax expense in MACHINO Thanh Dat Joint Stock Company	905.302	22.567.684
Current corporate income tax expense in MACHINO An Phu Joint Stock Company	124.087.993	7.972.754
Current corporate income tax expense in MACHINO Phu Xuan Company Limited	-	50.917.161
Current corporate income tax expense	**124.993.295**	**81.457.599**

32 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2024
	VND	VND
Net profit after tax	34.285.734.081	32.775.846.752
Profit distributed for common stocks	34.285.734.081	32.775.846.752
Average number of outstanding common shares in circulation in the period	38.638.600	38.638.600
Basic earnings per share	**887**	**848**

As at September 30, 2026 , the Company did not have shares with dilutive potential for earnings per share.

33 . BUSINESS AND PRODUCTIONS COST BY ITEMS

The activities of the Company during the year are mainly commercial activities, accounts for more than 90% of the Company's operating revenue. Therefore, the Company does not disclose business and production cost by items, because it has already disclosed the elements of selling expenses and administrative expenses in Note 28 and Note 29.

34 . FINANCIAL INSTRUMENTS

Financial risk management

The Company's financial risks including market risk, credit risk and liquidility risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of General Directors of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company's business operations will bear the risks of changes on prices, exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments from short-term investments in securities due to the uncertainty of future prices of the securities.

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
As at 01/01/2026				
Short term investments	-	-	-	-
	-	-	-	-

Exchange rate risk

The Company is exposed to exchange rate risk when there are transactions in currencies other than Vietnam Dong such as loans, revenue, expenses, import of materials, goods, machinery and equipment, etc. .

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Cash and cash equivalents	25.690.343.660	-	-	25.690.343.660
Trade receivables, other receivables	519.709.833.233	1.600.000.000	-	521.309.833.233
Loans	138.628.365.534	-	-	138.628.365.534
	684.028.542.427	**1.600.000.000**	-	**685.628.542.427**
As at 01/01/2026				
Cash and cash equivalents	199.879.254.163	-	-	199.879.254.163
Trade receivables, other receivables	351.545.018.683	1.600.000.000	-	353.145.018.683
Loans	170.801.425.337	-	-	170.801.425.337
	722.225.698.183	**1.600.000.000**	-	**723.825.698.183**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Borrowings and debts	444.692.212.215	355.119.379.373	-	799.811.591.588
Trade payables, other payables	108.602.668.908	15.362.752.560	-	123.965.421.468
Accrued expenses	7.376.764.990	-	-	7.376.764.990
	560.671.646.113	**370.482.131.933**	**-**	**931.153.778.046**
As at 01/01/2026				
Borrowings and debts	329.081.222.901	7.455.912.973	-	336.537.135.874
Trade payables, other payables	99.728.798.570	13.261.547.264	-	112.990.345.834
Accrued expenses	8.399.752.777	-	-	8.399.752.777
	437.209.774.248	**20.717.460.237**	**-**	**457.927.234.485**

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

35 . EVENTS AFTER BALANCE SHEET DATE

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Consolidated Financial Statements.

36 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company detail as follows:

Related parties	Relation
PetroVietnam Northern Machinery-Equipment., JSC	Associate
Dong Kinh Real Estate Investment and Trading Company Limited	Associate
Saigon Hanoi Commercial Joint Stock Bank - Han Thuyen Branch	Director of SHB Han Thuyen Branch - Mr. Dang Van Than
Hanoi Machine Import Export Joint Stock Company	Mr. Phạm Văn Hiệp, a member of the Board of Directors and the General Director of the company, also serves as the Chairman of the Board of Directors of this company
Members of The Board of Management	Operating company
Members of The Board of General Directer, Chief Accountant and Board of Supervision	Operating company

In addition to the information with related parties presented in the above notes, the Company also had transactions during the year with related parties as follows:

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Payments made on behalf of subsidiaries and affiliates	-	-
Dong Kinh Real Estate Investment and Trading Company Limited	-	-
Financial expenses	**510.181.055**	**723.768.398**
Dong Kinh Real Estate Investment and Trading Company Limited	115.175.890	-
Saigon Hanoi Commercial Joint Stock Bank - Han Thuyen Branch	395.005.165	723.708.916
Interest on deposits and loans	**124.264.047**	**29.741**
Dong Kinh Real Estate Investment and Trading Company Limited	124.252.875	-
Saigon Hanoi Commercial Joint Stock Bank - Han Thuyen Branch	11.172	29.741

	30/09/2026	01/01/2026
	VND	VND
Demand deposits	**2.739.274**	**23.592.061**
Deposits at Saigon Hanoi Commercial Joint Stock Bank - Han Thuyen Branch	2.739.274	23.592.061
Lending	**18.600.000.000**	**6.500.000.000**
Dong Kinh Real Estate Investment and Trading Company Limited	18.600.000.000	6.500.000.000
Borrowing	**2.500.000.000**	**7.500.000.000**
Dong Kinh Real Estate Investment and Trading Company Limited	-	-
Saigon Hanoi Commercial Joint Stock Bank - Han Thuyen Branch	2.500.000.000	7.500.000.000

Transactions with other related parties:

	Accumulated from the beginning of 2026	Accumulated from the beginning of 2025
	VND	VND
Remuneration to Board of Management	**1.232.500.000**	**1.736.928.571**
Dang Van Than - Chairman of Board of Management	110.000.000	432.000.000
Nguyen Minh Tuan - Member of Board of Management	517.500.000	729.500.000
Vuong Hoang Thang - Member of Board of Management	315.000.000	352.000.000
Tong Thi Diep - Member of Board of Management-Resigned on April 24, 2025 (3)	-	223.428.571
Nguyen Thi Hoai Thanh - Member of Board of Management- Appointed on April 24, 2025 (4)	290.000.000	108.571.429
Remuneration to Board of General Directors and other management members	**3.160.478.261**	**4.237.119.095**
Pham Van Hiep - Member of Board of Management - General Director	1.127.000.000	1.486.000.000
Chu Thanh Nam - Vice General Director	506.000.000	697.881.000
Pham Thi My Huong - Vice General Director	510.500.000	700.500.000
Luong Van Hoa - Vice General Director	510.500.000	701.000.000
Hoang Minh Duc - Chief Accountant	506.478.261	651.738.095
Remuneration to Board of Supervision	**440.000.000**	**623.970.000**
Le Thi Kieu Van - Head of Department	220.000.000	314.970.000
Pham Thi Hai An - Member of Board of Supervision- Resigned on April 24, 2025 (3)	-	109.619.048
Nguyen Le Thuy - Member of Board of Supervision- Appointed on April 24, 2025 (4)	110.000.000	-
Ha Thi Thanh Hau - Member of Board of Supervision	110.000.000	152.000.000

Legend/Note:

(3) Resigned in the previous year

(4) Appointed in the previous year

Apart from the related party transactions mentioned above, other related parties had no transactions during the year and no outstanding balances at the end of the fiscal year with the Company.

37 . COMPARATIVE FIGURES

The comparative figures presented in the Interim Consolidated Balance Sheet and the accompanying Notes are those of the audited Consolidated Financial Statements for the fiscal year ended December 31, 2025, audited by AASC Auditing Firm Co., Ltd. The comparative figures presented in the Interim Consolidated Statement of Profit or Loss, the Interim Consolidated Statement of Cash Flows, and the accompanying Notes are those of the Interim Consolidated Financial Statements for the period from January 1, 2025 to September 30, 2025.

Le Thi Thu Hien	**Hoang Minh Duc**	**Pham Van Hiep**
Preparer	Chief Accountant	General Director

Hanoi, October 30th, 2026