PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIET NAM**
	Independence – Freedom - Happiness
	-----*-----
No: 52.../2026/CBTT-PTM	*Hanoi City, date 14 month 08 year 2026*

PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENTS

To: ***Hanoi Stock Exchange (HNX)***

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

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

   Stock code: PTM /

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

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

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

2. **Disclosure Content**

- Audit Report on the Annual Financial Statements for 2026

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

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

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

- Cases subject to explanation:

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

☐ Yes ☑ No

Explanation letter in case of "Yes":

☐ Yes ☐ No

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

☐ Yes ☑ No

Explanation letter in case of "Yes":

☐ Yes ☐ No

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

☑ Yes ☐ No

Explanation letter in case of "Yes':

☑ Yes ☐ No

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

Digitally signed by CÔNG TY CỔ PHẦN SẢN XUẤT, THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM
DN: C=VN, CN=CÔNG TY CỔ PHẦN SẢN XUẤT, THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM, L=Số 256 đường Kim Giang, Phường Đại Kim, Quận Hoàng Mai, Thành phố Hà Nội, Việt Nam, O=CÔNG TY CỔ PHẦN SẢN XUẤT, THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM, ST=Hà Nội, UID=MST:0101116000
Reason: I am the author of this document
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Date: 2026.08.14 16:17:04+07'00'
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+ Net profit after tax in the reporting period records a loss or change from profit in the same period last year to loss this period (or vice versa)?

☐ Yes ☑ No

Explanation letter in case of "Yes':

☐ Yes ☐ No

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

3. **Report on transactions with a value equal to or exceeding 35% of total assets in 2025**

The Company did not enter into any transactions with a value equal to or exceeding 35% of its total assets during the year 2025

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

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

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

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

Attached documents:

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

PERSONS TO DISCLOSE INFORMATION
GENERAL DIRECTOR OF THE COMPANY

M.S.D.N: 0101116000-C.T.C.P
CÔNG TY CỔ PHẦN SẢN XUẤT THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM
P. ĐỊNH CÔNG - TP. HÀ NỘI

TRAN VAN MY

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Email : contact@vietvalues.com **Website** : *www.vietvalues.com*

VIETVALUES

JPA INTERNATIONAL

REVIEW REPORTS
ON INTERIM (SEPARATE) FINANCIAL INFORMATION

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

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JSC

CONTENTS

CÔNG TRÁCH NHIỆM KIỂM TOÁN CHUẨN

REPORT OF THE GENERAL DIRECTOR

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

1. General information of the Company

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

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

The Company is traded on the UPCoM market under the PTM stock code.

2. Registered office

2.1. Head office

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

2.2. Branches

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

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

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

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

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

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

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

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

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

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

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

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

2.3. Business location

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2.4. Information about subsidiary

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

3. Business activities

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

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

4.1 The Board of Management

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

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

4.2 The Board of Controllers

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

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

4.3 General Director and Chief Accountant

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

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

5. Legal representative

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

6. Business results

The interim (separate) financial position and the interim (separate) business results for the six-month period ended 30th June 2026 of the Company are expressed in the interim (separate) financial statements for the six-month period attached to this report from page 09 to page 41.

7. Subsequent events

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

8. Auditors

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

9. Responsibility of the General Director

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

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

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

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

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

10. Approving the interim (separate) financial statements

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

Ha Noi city, 12 August 2026.

M.S.D.N: 0101116000
CÔNG TY C.P SẢN XUẤT, THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM
P. ĐỊNH CÔNG - TP. HÀ NỘI

Mr. TRAN VAN MY
General Director

Công ty TNHH Kiểm toán và Tư vấn Chuẩn Việt (VIETVALUES®)
Công ty thành viên của JPA International
Trụ sở chính : 33 Phan Văn Khỏe, Phường Chợ Lớn, Tp.HCM, Việt Nam
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Email : contact@vietvalues.com **Website** : *www.vietvalues.com*

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No.: 1208/10 /26/BCKT/AUD-VVALUES

REVIEW REPORTS
ON INTERIM (SEPARATE) FINANCIAL INFORMATION

To: SHAREHOLDERS, THE BOARD OF MANAGEMENT AND THE GENERAL DIRECTOR
PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JSC

We have reviewed the accompanying interim (separate) financial statements of PTM Automobile Service, Trading and Manufacturing Joint Stock Company (hereafter, referred to as "the Company") prepared on 12 August 2026, from page 09 to page 41, which comprise the interim (separate) Statement of Financial Position as at 30th June 2026, the interim (separate) Income Statement, the interim (separate) Cash Flows Statement and the selected Notes to the (separate) Financial Statements for the six-month period ended 30th June 2026.

The General Director's responsibility

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

Auditor's responsibility

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

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

Auditor's conclusion

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

Other matter

We draw attention to: the scope of these interim (separate) financial statements for the six-month period is only to give the interim (separate) financial position and investments at historical cost method of PTM Automobile Service, Trading and Manufacturing Joint Stock Company as at 30th June 2026 as well as the interim (separate) business results and the interim (separate) cash flows for the six-month period then ended. This is not the consolidated financial statements for the six-month period of PTM Automobile Service, Trading and Manufacturing Joint Stock Company and subsidiaries.

Ho Chi Minh city, 12 August 2026

VIETVALUES Audit and Consulting Co., Ltd.

M.S.D.N: 0303128175 - C.T.T.N.H.H CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT QUẬN 5 - TP. HỒ CHÍ MINH

Tran Van Hiep – Deputy General Director

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

Authorized signature

File:

- As above.
- **VIETVALUES**.

INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

Currency: VND

ASSETS	Code	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
A- CURRENT ASSETS AND SHORT-TERM INVESTMENTS	**100**		**318,435,696,963**	**416,192,121,823**
I. Cash and cash equivalents	**110**	V.1	**88,396,889,753**	**22,978,702,835**
1. Cash	111		88,396,889,753	22,978,702,835
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**6,500,000,000**	**2,500,000,000**
1. Held-to-maturity investments	123	V.2	6,500,000,000	2,500,000,000
2. Provision for short-term held-to-maturity investments (*)	124		-	-
III. Short-term receivables	**130**		**86,754,299,279**	**79,417,287,478**
1. Short-term trade receivables	131	V.3	61,369,734,369	59,593,533,007
2. Short-term advance payments to suppliers	132	V.4	13,461,964,324	5,802,659,692
3. Other short-term receivables	135	V.5a	12,256,253,066	14,354,747,259
4. Provision for short-term doubtful debts (*)	136	V.6	(333,652,480)	(333,652,480)
5. Shortage of assets awaiting treatment	137		-	-
IV. Inventories	**140**	V.7	**131,265,670,277**	**292,506,202,975**
1. Inventories	141		132,671,330,184	293,911,862,882
2. Provision for obsolete inventory (*)	142		(1,405,659,907)	(1,405,659,907)
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**5,518,837,654**	**18,789,928,535**
1. Short-term prepaid expenses	161	V.8a	3,104,916,314	4,106,149,540
2. Deductible VAT	162		2,413,921,340	14,683,778,995
B- FIXED ASSETS AND LONG-TERM INVESTMENTS	**200**		**219,924,777,743**	**252,347,441,794**
I. Long-term receivables	**210**		**2,504,000,000**	**2,531,000,000**
1. Other long-term receivables	215	V.5b	2,504,000,000	2,531,000,000
6. Provisions for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	**220**		**106,629,362,758**	**136,294,825,332**
1. Tangible fixed assets	221	V.9	80,169,159,958	109,834,622,532
- Historical cost	222		*129,426,743,896*	*157,737,798,490*
- Accumulated depreciation (*)	223		*(49,257,583,938)*	*(47,903,175,958)*
2. Finance lease fixed assets	224		-	-
3. Intangible fixed assets	227	V.10	26,460,202,800	26,460,202,800
- Historical cost	228		*26,548,362,800*	*26,548,362,800*
- Accumulated amortization (*)	229		*(88,160,000)*	*(88,160,000)*
III. Long-term biological assets	**230**		-	-
IV. Investment Properties	**240**		-	-
V. Long-term assets in progress	**250**		**30,410,766,400**	**30,410,766,400**
1. Construction-in-progress	252	V.11	30,410,766,400	30,410,766,400
VI. Long-term financial investments	**260**	V.12	**66,293,105,442**	**68,540,000,000**
1. Investment in subsidiaries	261		68,540,000,000	68,540,000,000
2. Provision for loss on long-term investments in other entities (*)	264		(2,246,894,558)	-
VII. Other non-current assets	**270**		**14,087,543,143**	**14,570,850,062**
1. Long-term prepaid expenses	271	V.8b	14,087,543,143	14,570,850,062
TOTAL ASSETS (280 = 100 + 200)	**280**		**538,360,474,706**	**668,539,563,617**

RESOURCES	Code	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
A- LIABILITIES	**300**		**127,199,321,151**	**198,380,896,257**
I. Current liabilities	**310**		**127,199,321,151**	**198,380,896,257**
1. Short-term trade payables	311	V.13	3,864,168,280	31,066,393,583
2. Short-term advance payments from customers	312	V.14	6,910,293,216	6,761,918,591
3. Dividends and profits payable	313		102,840,000	39,110,000
4. Tax and statutory obligations	314	V.15	6,122,659,698	10,687,042,059
5. Payables to employees	315		3,957,050,411	5,757,657,924
6. Short-term accruals	316		325,761,489	1,006,810,116
10. Other short-term payables	320	V.16	987,920,177	882,254,638
11. Short-term loans and finance lease liabilities	321	V.17	104,928,627,880	142,179,709,346
II. Non-current liabilities	**330**		-	-
B- OWNERS' EQUITY	**400**	V.18	**411,161,153,555**	**470,158,667,360**
I. Capital of the owners	**410**		**411,161,153,555**	**470,158,667,360**
1. Owners' invested equity	411		351,999,930,000	320,000,000,000
- Common stocks with voting rights	*411a*		*351,999,930,000*	*320,000,000,000*
2. Surplus of share capital	412		(217,999,333)	20,000,000
3. Investment and development fund	418		122,922,480	122,922,480
4. Undistributed earnings after tax	420		59,256,300,408	150,015,744,880
- Accumulated undistributed earnings after tax to the end of previous year	*420a*		*54,015,744,880*	*114,316,428,359*
- Accumulated undistributed earnings after tax in current year	*420b*		*5,240,555,528*	*35,699,316,521*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**538,360,474,706**	**668,539,563,617**

Ha Noi city, 12 August 2026

Prepared by	Chief Accountant	General Director
PHAM THI DUYEN	LE THI HUYEN	TRAN VAN MY

INTERIM (SEPARATE) INCOME STATEMENT
For the six-month period ended 30th June 2026

Currency: VND

ITEMS	Code	Notes	Current period	Previous period
1	2	3	4	5
1. Revenues from sale of goods and rendering of services	**01**	VI.1	**337,551,794,870**	**687,869,577,608**
2. Revenue deductions	02		-	-
3. Net revenues from sale of goods and rendering of services	**10**		**337,551,794,870**	**687,869,577,608**
4. Cost of goods sold	11	VI.2	296,504,754,365	580,512,948,433
5. Gross profit from sale of goods and rendering of services	**20**		**41,047,040,505**	**107,356,629,175**
6. Profit/(loss) on disposal/sale of investment properties	**21**		-	-
7. Income from financial activities	22	VI.3	27,172,757	545,699,780
8. Expenses from financial activities	23	VI.4	6,970,769,425	3,559,296,346
- In which: Interest expenses	*24*		*4,723,874,867*	*3,559,296,346*
9. Selling expenses	25	VI.5	28,515,460,431	46,975,165,272
10. General & administration expenses	26	VI.6	21,909,406,570	31,559,829,855
11. Net profit/(loss) from operating activities	**30**		**(16,321,423,164)**	**25,808,037,482**
12. Other income	31	VI.7	23,061,195,456	16,339,315,875
13. Other expenses	32	VI.8	7,490,986	100,990,899
14. Other profit	**40**		**23,053,704,470**	**16,238,324,976**
15. Total pre-tax accounting profit	**50**		**6,732,281,306**	**42,046,362,458**
16. Current Corporate Income tax expenses	51		1,491,725,778	8,624,310,022
17. Deferred Corporate Income tax expenses	52		-	-
18. Profit/(loss) after corporate income tax	**60**		**5,240,555,528**	**33,422,052,436**
19. Gains on stock	**70**	VI.8	-	-
20. Diluted gains on stock	**71**	VI.9	-	-

Ha Noi city, 12 August 2026

Prepared by	Chief Accountant	General Director
PHAM THI DUYEN	LE THI HUYEN	TRAN VAN MY

CÔNG TY CỔ PHẦN SẢN XUẤT, THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM - P. ĐỊNH CÔNG - TP. HÀ NỘI

INTERIM (SEPARATE) CASH FLOWS STATEMENT

(As per Indirect Method)
For the six-month period ended 30th June 2026

Currency: VND

Items	Code	Notes	Current period	Previous period
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before tax	**01**		**6,732,281,306**	**42,046,362,458**
2. Adjustments for:			**14,375,967,567**	**12,039,649,496**
- Depreciation and amortisation	02	V.9, V.10	9,108,539,517	10,936,533,986
- Provisions	03		2,246,894,558	-
- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies	04		-	-
- (Profit)/ loss from investing activity	05		(1,703,341,375)	(2,456,180,836)
- Interest expense	06	VI.4	4,723,874,867	3,559,296,346
- Other adjustments	07		-	-
3. Operating income/(loss) before changes in working capital	**08**		**21,108,248,873**	**54,086,011,954**
- (Increase)/decrease in receivables	09		4,959,845,854	(52,812,249,045)
- (Increase)/decrease in inventory	10		161,240,532,698	(265,796,172,343)
- Increase/(decrease) in payables (excluding interest payable, PIT payables)	11		(26,202,213,371)	8,076,741,498
- Increase/(decrease) in prepaid expenses	12		6,441,362,105	(606,230,751)
- Increase/(decrease) in trading securities	13		-	
- Interest paid	14	VI.4	(4,723,874,867)	(3,559,296,346)
- Corporate income tax paid	15	V.15	(9,283,736,047)	(32,270,189,772)
- Other cash inflows from operating activities	16		-	
- Other cash outflows from operating activities	17		-	
Net cash inflows/(outflows) from operating activities	**20**		***153,540,165,245***	***(292,881,384,805)***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(2,331,145,085)	(53,875,831,311)
2. Proceeds from disposals of fixed assets and other long-term assets	22		19,607,414,800	33,505,272,725
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(4,000,000,000)	
4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	24		-	
5. Payments for investments in other entities	25		-	
6. Proceeds from capital withdrawals from other entities	26		-	
7. Interest and dividends received	27		27,172,757	545,699,780
Net cash inflows(outflows) from investing activities	30		*13,303,442,472*	*(19,824,858,806)*
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Proceeds from issue of stocks, capital contribution of the owner	31		31,761,930,667	-
2. Capital redemption of the owners, the acquisition of issued stocks	32		-	-
3. Proceeds from borrowings	33	V.17	165,716,953,640	433,342,004,040
4. Repayments of borrowing principal	34	V.17	(202,968,035,106)	(199,982,851,640)
5. Repayments of finance lease principal	35		-	
6. Dividends, gains paid to the owner	36		(95,936,270,000)	(31,960,890,000)
Net cash inflows/(outflows) from financing activities	40		***(101,425,420,799)***	***201,398,262,400***
Net cash inflows/(outflows) (20+30+40)	50		**65,418,186,918**	**(111,307,981,211)**
Cash and cash equivalents at the beginning of the year	60		**22,978,702,835**	**157,425,399,323**
Impact of exchange rate fluctuation	61			
Cash and cash equivalents at the end of the year	70		**88,396,889,753**	**46,117,418,112**

Ha Noi city, 12 of August 2026

Prepared by	Chief Accountant	General Director
PHAM THI DUYEN	**LE THI HUYEN**	**TRAN VAN MY**

M.S.D.N: 0101120066 – CÔNG TY CỔ PHẦN SẢN XUẤT THƯƠNG MẠI DỊCH VỤ Ô TÔ PTM – P. ĐỊNH CÔNG – HÀ NỘI

SELECTED NOTES TO THE (SEPARATE) FINANCIAL STATEMENTS

For the six-month period ended 30th June 2026

These notes form an integral part of and should be read in conjunction with the interim (separate) Financial Statements for the six-month period ended 30th June 2026 of PTM Automobile Service, Trading and Manufacturing Joint Stock Company.

I. OPERATION FEATURES

1. Forms of ownership

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

2. Lines of business

The Company's business is automobile trading and repair.

3. Business activities

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

4. Normal business and production cycle

The Company's normal business and production cycle is within 12 months.

5. The Company's operations in year affect the interim (separate) financial statements

Revenue and cost of goods sold during the period decreased by 50.9% and 48.9% compared to the same period last year, respectively, mainly due to a decline in sales volume from the automobile segment. In addition, the market shift towards electric vehicles has reduced demand for internal combustion engine vehicles, adversely impacting the business results during the period.

6. Company structures

Subsidiary

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

The subordinate entities without legal status and dependent accounting

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

7. Employees

As at the accounting period ended, the Company had 345 employees (464 employees at the beginning of the year).

8. Statement on the information comparability in the interim (separate) financial statements

From 01st January 2026, the Company has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System. This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars. The Company has restated the comparative figures (Notes No. IV.28); therefore, the figures presented in the interim (separate) financial statements for the six-month period ended 30th June 2026 are comparable with the corresponding figures of the previous period.

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The Company's fiscal year

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

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

2. Reporting currency and methods of foreign currency translation

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

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Company's the interim (separate) Financial statements are prepared and presented in accordance with the Accounting Standards, the Vietnamese Corporate Accounting System promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations.

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

The General Director ensures to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the interim (separate) Financial statements.

IV. ADOPTED ACCOUNTING POLICIES

1. Basic for preparing the interim (separate) Financial statements

The interim (separate) Financial statements are prepared based on accrual accounting (excluding information related to the cash flows).

Subordinate entities have (separate) accounting work, dependent accounting. The Company's (separate) financial statements are prepared on the basis of combination of subordinate entities' financial statements. Revenues and balances among subordinate entities are eliminated in preparing the (separate) financial statements.

2. Cash and cash equivalents

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

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

3. Accounting policies for financial investments

Held-to-maturity investments

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

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

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

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

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

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

Investments in subsidiaries, joint ventures, associated companies

Subsidiaries

Subsidiaries is a company that is controlled by the Company. The control is achieved when the Company has the ability to control the financial and operational policies of the investee company in order to get economic benefits thanks to their operating activities.

Investments in subsidiaries is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. In case of investment by non-monetary assets, the cost of investment is recognized at fair value of non-monetary assets as at the arising date.

When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for loss of investments in subsidiaries is appropriated as subsidiaries have suffered losses, by the differences between the actual capital contributions by parties in subsidiary and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in subsidiary. If the subsidiary is subject to present the consolidated financial statements, basis of determination of provision for loss is the consolidated financial statements.

Increase/Decrease in the balance of provision for loss of investments in subsidiaries must be make as at the accounting period ended and are recognized in the expenses from financial activities.

4. Receivables

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

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

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Inter-company receivables reflect receivables of subordinate entities without legal status and dependent accounting.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

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

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

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

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

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

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

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

5. Inventories

- **Recognition principles of inventories**

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

Historical costs of inventories are determined as follows:

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

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

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

- **Methods of inventory valuation and accounting treatment**

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

- **Method of making provision for obsolete inventory**

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

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

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

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

6. Tangible fixed assets

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

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

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

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

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

For tangible fixed assets under operating leases, the Company continues to depreciate them in accordance with current regulations and charges such depreciation to business operation expenses during the period. The useful lives and depreciation methods of fixed assets are reviewed periodically; in the event of significant changes in the expected pattern of consumption of economic benefits or the useful lives of the assets, appropriate adjustments are made in compliance with applicable regulations

7. Intangible fixed assets

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

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

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

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

Software programs

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

8. Construction-in-progress

Construction in progress reflects all investment costs incurred for construction, procurement, installation, major repair, upgrade, and renovation of fixed assets and investment properties that are not yet completed. It is recognized at cost and tracked in detail by project and work item. Only necessary directly attributable costs that qualify for capitalization are capitalized, including borrowing costs if the criteria under relevant accounting standards are met; foreign exchange differences are not capitalized. Project management costs and overheads are reasonably allocated using appropriate criteria; in cases where costs are unrecoverable or a project is canceled, the difference between the incurred costs and the recoverable amount is recognized in other expenses. Upon completion and acceptance, the total accumulated cost is transferred to fixed assets or investment properties based on their intended use. During the construction in progress phase, no depreciation is charged.

In cases where a project is completed but the final settlement has not yet been approved, the Company records the asset based on estimated cost and adjusts it upon official final settlement approval.

9. Prepaid expenses

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

The Company's prepaid expenses include:

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

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

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

Tools

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

Prepaid land rental

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

10. Trade payables and accruals

Trade payables reflect commercial obligations arising from the purchase of goods, services, fixed assets, investment properties, and construction contracts. A payable is recognized when the Enterprise has a present payment obligation and is tracked in detail by individual vendor, including advances made for goods, services, or completed work volumes that have not yet been received. Discounts, allowances, and sales returns are recorded as reductions in the corresponding payables upon occurrence.

11. Dividends and profits payable

Dividends and profits payable reflect the Enterprise's obligations to shareholders and capital-contributing members for dividends and profit distributions that have been approved for distribution but remain unpaid. The payable is recognized when the Company no longer has the discretion to avoid the payment obligation pursuant to the resolution of the competent authority or in accordance with applicable regulations and the Company's Charter.

12. Liabilities and accruals

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

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

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee. Payables are monitored in detail by each counterparty and maturity period;
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued. Accrued expenses are recognized when the Company has a present obligation and the liability can be estimated reliably, adhering to the principle of matching expenses with revenues;
- Inter-company payables reflect payables between the superior unit and subordinate unit which have no legal status and dependent accounting.
- Loans and finance lease liabilities reflect loans, finance lease liabilities and the payment status of principal and associated liabilities under loan and finance lease contracts.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

13. Provision for payables

A provision is recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the obligation at the end of the accounting period.

At initial recognition and at the end of the accounting period, provisions are reviewed and adjusted. If the required provision exceeds the previously recognized amount, the difference is charged to expenses; conversely, if it is lower, the excess is reversed to reduce the corresponding expenses. The reversal and utilization of a provision are performed only for expenditures previously provided for and directly related to that provision.

Provisions do not include future operating costs or expected losses, except for those relating to onerous contracts. An onerous contract is one in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received from it; in such cases, the present obligation is recognized as a provision.

Provisions typically include: provision for product warranties; provision for construction contract warranties; provision for corporate restructuring; and other provisions required by regulations, including provisions for onerous contracts and environmental obligations (if any). The recognition of provisions must be based on reasonable estimates, historical data, and clear measurement methods, and must be fully disclosed in the Financial Statements.

14. Deferred Corporate income tax

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

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

15. Loans and finance lease liabilities

Loans and finance lease liabilities reflect the Enterprise's loans, finance lease obligations, and their related settlement status.

Loans are classified as short-term or long-term based on their remaining maturity (≤ or > 12 months) and the repayment obligations at the reporting date.

Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asse.

Costs directly attributable to borrowings (such as arrangement fees, appraisal fees, documentation fees, etc.) are amortized over the loan period; interest expenses strictly comply with the capitalization criteria under relevant accounting standards.

The Enterprise maintains detailed tracking of each loan, contract, lender, and maturity period to support management requirements and financial statement presentation.

16. Recognition and capitalization of borrowing costs

Borrowing costs are recognized as finance costs in the period in which they are incurred, except to the extent that they qualify for capitalization. Capitalization occurs only when the borrowings are directly attributable to the acquisition, construction, or production of a qualifying asset under development that will generate probable future economic benefits. Capitalized costs include interest expense and other costs directly incurred in connection with the borrowing, such as arrangement fees, appraisal fees, and loan documentation fees. Capitalization is carried out during the construction period and ceases when the asset is substantially ready for its intended use or sale. Borrowing costs that do not qualify for capitalization are fully recognized as finance costs in the period on an accrual basis.

17. Owners' equity

Owner's invested equity

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

Surplus of share capital

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

18. Profit distribution

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

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

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

19. Recognition of revenues and income

Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the revenue can be measured reliably at the fair value of the consideration received or receivable, net of trade discounts, discounted sales, returned goods. Revenue excludes indirect taxes payable, such as Value Added Tax (VAT), special consumption tax, export duties, and amounts collected on behalf of third parties.

Revenues from sale of automobiles

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

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

Revenues from rendering of repair services

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

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

Revenues from rendering of car rental services, business locations

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

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

Interest

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

20. Revenue deductions

Revenue deductions are amounts adjusted as reductions to revenue generated during the period, including trade discounts, sales allowances, and sales returns. Revenue deductions are recognized in alignment with the revenue generated from sales of goods and rendering of services during the period.

21. Cost of goods sold

Cost of goods sold is total cost of merchandise, Production costs of finished goods sold, other expenses are included in the cost of goods.

Provision for obsolete inventory, inventory losses or shortages, and abnormal excess costs are recognized in cost of goods sold in accordance with the prudence principle. Reversals of inventory provisions and related cost reductions are credited against cost of goods sold.

22. Expenses from financial activities

Expenses from financial activities reflect expenses and losses related to the Company's financial activities, including: uncapitalized borrowing costs, losses from the transfer of financial investments, transaction costs on sales of securities and financial investments, purchasing costs of trading securities, provision for devaluation of trading securities, provision for impairment of investments in other entities, foreign exchange losses arising from foreign currency sales or the revaluation of foreign currency monetary items at the end of the period, payment discounts allowed to buyers, and other financial expenses incurred during the period. Expenses from financial activities are recognized in the income statement when incurred, except for those capitalized in accordance with applicable regulations.

Borrowing costs

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

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

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

23. Selling expenses and General & administration expenses

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

24. Disposals and retirements of fixed assets and investment properties

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

25. Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax is the amount of corporate income tax payable calculated based on taxable income for the year and the current corporate income tax rate in accordance with tax laws. Current corporate income tax expense includes any additional corporate income tax under the Global Minimum Tax regulations (if any). Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax loss carryforwards under tax regulations.

Deferred Corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Current corporate income tax expense and deferred corporate income tax expense are not offset against each other when recognized in the Income Statement.

26. Related parties

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

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

27. Segment Reporting

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

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

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

28. Comparative figures

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

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

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

1. Cash and cash equivalents

No.	Items	Ending balance of period	Beginning balance
1.1	Cash on hand	10,004,803,332	2,240,786,417
1.2	Demand deposits (*)	78,392,086,421	20,737,916,418
	Total	**88,396,889,753**	**22,978,702,835**

(*) *Details are as follows:*

	Ending balance of period	Beginning balance
JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	24,038,569,836	6,859,021,383
Vietnam JS Commercial Bank for Industry & Trade (VietinBank)	20,297,463,650	7,550,016,150
JS Commercial Bank for Investment and Development of Vietnam (BIDV)	20,849,005,866	2,179,922,906
Vietnam Prosperity JS Commercial Bank (VPBank)	10,234,576,428	3,936,164,048
Other banks	2,972,470,641	212,791,931
Total	**78,392,086,421**	**20,737,916,418**

2. Held-to-maturity investments

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

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

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

3. Short-term trade receivables

	Ending balance of period	Beginning balance
Receivables from related parties	***48,689,343,506***	***27,723,976,345***
Viet Future Group JSC	22,994,343,506	27,723,976,345
Can Tho Automobile Mechanical JSC	19,345,000,000	-
Dat Viet Trading and Construction JSC	6,350,000,000	-
Receivables from others	***12,680,390,863***	***31,869,556,662***
SAIC MOTOR Vietnam Co., Ltd.	957,237,007	1,427,668,385
Others	11,723,153,856	-
Total	**61,369,734,369**	**59,593,533,007**

4. Short-term advance payments to suppliers

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

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

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

5. Other short-term / long-term receivables

5a. Other short-term receivables

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

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

5b. *Other long-term receivables*

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

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

6. Bad debts

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

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

The movement in provision for doubtful receivables and loans is as follows:

	Short-term receivables and loans	Long-term receivables and loans	Total
Beginning balance	333,652,480	-	333,652,480
Additional provision	-	-	-
Reversal of provision	-	-	-
Ending balance of period	**333,652,480**	-	**333,652,480**

7. Inventories

	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit	11,001,000	-	21,592,500	-
- Materials and supplies [1]	7,262,433,596	(1,405,659,907)	7,708,684,750	(1,405,659,907)
- Tools	270,325,284	-	311,102,397	-
- Work-in-process	858,882,373	-	1,421,888,056	-
- Merchandises [2]	124,268,687,931	-	284,448,595,179	-
Total	**132,671,330,184**	**(1,405,659,907)**	**293,911,862,882**	**(1,405,659,907)**

[1] These are spare parts, automobiles repair supplies.

[2] These are automobiles for sale.

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

The movement in provision for obsolete inventory is as follows:

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

8. Short-term / Long-term prepaid expenses

8a. *Short-term prepaid expenses*

	Ending balance of period	Beginning balance
- Tools in use	358,142,907	881,800,786
- Fire insurance premium	120,045,005	159,629,165
- Office repair costs	-	19,215,998
- Others	2,626,728,402	3,045,503,591
Total	**3,104,916,314**	**4,106,149,540**

The movement is as follows:

	Current period	Previous period
Beginning balance	**4,106,149,540**	**7,377,506,108**
Increase during period	7,044,651,199	11,023,935,027
Increase due to reclassification from long-term to short-term	8,343,844	-
Allocation during period	(8,054,228,269)	(11,325,514,279)
Decrease due to reclassification from short-term to long-term	-	(15,200,000)
Ending balance of period	**3,104,916,314**	**7,060,726,855**

8b. *Long-term prepaid expenses*

	Ending balance of period	Beginning balance
- Office repair costs	8,161,530,772	6,147,806,021
- Tools in use	4,837,712,751	6,435,486,533
- Others	1,088,299,620	1,987,557,508
Total	**14,087,543,143**	**14,570,850,062**

The movement is as follows:

	Current period	Previous period
Beginning balance	14,570,850,062	**16,063,608,246**
Increase during period	4,309,965,001	7,302,457,274
Increase due to reclassification from short-term to long-term	-	15,200,000
Allocation during period	(4,784,928,076)	(3,035,220,360)
Decrease due to other adjustments	(8,343,844)	(3,359,426,910)
Ending balance of period	**14,087,543,143**	**16,986,618,250**

9. Tangible fixed assets

Details refer to the Appendix No. 01 - The movement in tangible fixed assets.

10. Intangible fixed assets

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

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

11. Construction-in-progress

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

12. Long-term financial investments

	Ending balance of period			Beginning balance		
	Historical cost	Fair value (**)	Provision	Historical cost	Fair value (**)	Provision
Dat Viet Trading and Construction JSC (*)	68,540,000,000	66,293,105,442	(2,246,894,558)	68,540,000,000	68,540,000,000	-
Total	**68,540,000,000**	**66,293,105,442**	**(2,246,894,558)**	**68,540,000,000**	**68,540,000,000**	**-**

(*) As at 30th June 2026, the Company holds 149,000 stocks, equivalent to proportion of interest/voting rights of the Company in Dat Viet Trading and Construction JSC is 99.33% (at the beginning of the year is 99.33%).

(**) For unlisted stocks with no transaction prices on the Unlisted Public Company Market (Upcom), fair value is determined by differences between the historical cost of investments and their provisions. The provision is determined based on the investee's financial statements.

Dat Viet Trading and Construction Joint Stock Company is currently operating business as normal, with no significant changes compared to the previous year.

13. Short-term trade payables

	Ending balance of period	Beginning balance
Payables to related parties	**-**	**25,779,000,000**
- Can Tho Automobile Mechanical JSC	-	25,779,000,000
Payables to other suppliers	**3,864,168,280**	**5,287,393,583**
- Saic Motor Vietnam Co., Ltd.	1,721,253,579	2,364,003,762
- Others	2,142,914,701	2,923,389,821
Total (*)	**3,864,168,280**	**31,066,393,583**

(*) In which, the overdue amount as at 30th June 2026 is VND 0.

14. Short-term advance payments from customers

There are mainly the advance payments for purchasing vehicles.

15. Tax and statutory obligations

	Beginning balance		Arising during period		Ending balance of period	
	Payable	Receivable	Payable	Already paid	Payable	Receivable
- Value added tax (VAT)	916,800,602	-	9,061,958,277	(6,104,658,673)	3,874,100,206	-
- Corporate income tax (CIT)	9,283,736,047	-	1,491,725,778	(9,283,736,047)	1,491,725,778	-
- Personal income tax (PIT)	486,505,410	-	3,281,791,310	(3,190,198,956)	578,097,764	-
- Housing land tax and Land rent	-	-	274,282,974	(95,547,024)	178,735,950	-
Total	**10,687,042,059**	**-**	**14,109,758,339**	**(18,674,140,700)**	**6,122,659,698**	**-**

15a. Value added tax (VAT)

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

15b. Corporate income tax (CIT)

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

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

	Current period	Previous period
Total pre-tax accounting profit	6,732,281,306	42,046,362,458
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:		
- Increase adjustments	726,347,586	527,340,352
- Decrease adjustments	-	-
Taxable income	7,458,628,892	42,573,702,810
Tax-exempt income	-	-
Transferred losses from previous years	-	-
Taxed income	7,458,628,892	42,573,702,810
Corporate income tax (CIT) rate	20%	20%
CIT payable under ordinary tax rate	1,491,725,778	8,514,740,562
CIT adjustments of previous years	-	109,569,460
Total corporate income tax (CIT) payable	**1,491,725,778**	**8,624,310,022**

15c. Other taxes

The Company has declared and paid under regulations.

16. Other short-term payables

	Ending balance of period	Beginning balance
Short-term payables to related parties	-	-
Other short-term payables	**987,920,177**	**882,254,638**
- Trade Union expenditure	270,067,649	356,223,330
- Social insurance payables	477,690,400	4,520,500
- Mortgages and deposits	-	420,000,000
- Others	240,162,128	106,031,308
Total	**987,920,177**	**882,254,638**

17. Short-term loans and finance lease liabilities

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

(1) The loan from Vietnam Joint Stock Commercial Bank for Industry & Trade (VietinBank) – Tay Saigon branch according to the Loan limit agreement No. 252991/028/2025-HĐCVHM/NHCT923-PTM dated 27th June 2025. Loan limit: VND 200,000,000,000. Loan purpose: for business activities of MG car models. The credit facility duration is up to 27th June 2026, interest rate: for each debt acknowledgment deed. Collateral: fixed assets and circulating inventory formed from loan capital (refer to the Notes No. V.7, V.9).

(2) The loan from Kasikornbank Public Company Limited – Ho Chi Minh city branch dated 15th January 2026. Loan limit: VND 100,000,000,000. The credit facility duration is 12 months. Collateral: the Company's savings deposit at Kasikornbank and circulating inventory formed from loan capital. (refer to the Notes No. V.2, V.7).

(3) The loan from HSBC Bank (Vietnam) Limited – Branch in Ho Chi Minh city dated 27th August 2024 and revised document dated 07th July 2025. Loan limit: VND 200,000,000,000. 4-month loan term. Collateral: circulating inventory formed from loan capital. (refer to the Notes No. V.7).

(4) The loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Tan Binh branch according to the Credit limit contract No. 01/2025/4820300/HĐTD dated 28th May 2025. Maximum credit limit of VND 50,000,000,000. Loan term: less than 12 months, interest rate: for each debt acknowledgment deed. Collateral: circulating inventory formed from loan capital. (refer to the Notes No. V.7).

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

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

18. Owners' equity

18a. The movement in the owners' equity

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

18b. Details of the owners' invested equity

The charter capital contribution is as follows:

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

Details of the charter capital contribution are as follows:

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

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

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

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

1. Revenues from sale of goods and rendering of services

	Current period	Previous period
- Trading in automobiles	305,856,111,202	661,109,924,721
- Vehicles repair services	24,492,874,621	18,070,981,198
- Other activities	7,202,809,047	8,688,671,689
Total	**337,551,794,870**	**687,869,577,608**

(*) *In which revenue from sales of goods and rendering of services to related parties amounted to VND 59,305,242,403 (refer to the Notes No.VII.2b).*

2. Cost of goods sold

	Current period	Previous period
- Trading in automobiles	269,892,065,783	558,562,034,383
- Vehicles repair services	23,931,892,452	16,986,794,775
- Other activities	2,680,796,130	4,964,119,275
Total	**296,504,754,365**	**580,512,948,433**

3. Expenses from financial activities

	Current period	Previous period
- Interest expenses	4,723,874,867	3,559,296,346
- Provision	2,246,894,558	-
Total	**6,970,769,425**	**3,559,296,346**

4. Selling expenses

	Current period	Previous period
- Wage and salary	9,549,763,136	21,754,033,010
- Raw materials and supplies, tools	207,818,842	310,988,677
- Depreciation / Amortization of fixed assets	2,337,269,656	3,372,632,010
- Outsourcing expenses	10,490,690,153	10,644,990,765
- Others	5,929,918,644	10,892,520,810
Total	**28,515,460,431**	**46,975,165,272**

5. General & administration expenses

	Current period	Previous period
- Wages and salary	12,801,389,388	13,922,672,550
- Office equipments	1,754,712,485	1,818,170,586
- Depreciation / Amortization of fixed assets	4,166,026,820	4,513,921,159
- Taxes and duties	87,943,330	158,722,539
- Outsourcing expenses	91,374,624	295,827,237
- Others	3,007,959,923	10,850,515,784
Total	**21,909,406,570**	**31,559,829,855**

6. Other income

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

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

7. Other expenses

	Current period	Previous period
- Liquidation expenses	-	-
- Others	7,490,986	100,990,899
Total	**7,490,986**	**100,990,899**

8. Gain on stock and diluted gain on stock

These items are not presented in the (separate) Financial statements of PTM Automobile Service, Trading and Manufacturing Joint Stock Company because this is the parent company and presented in the (consolidated) Financial statements of the Group in accordance with Clauses 3.20 and 3.21, Item 2 – Contents and methods of financial statement preparation under the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance.

9. Expenses from operating activities by nature

	Current period	Previous period
- Raw materials and supplies, tools	16,240,358,013	14,109,762,234
- Wages and salary	28,094,637,087	36,416,190,877
- Depreciation / Amortization of fixed assets	9,108,539,517	10,936,533,986
- Taxes and duties	87,943,330	158,722,539
- Outsourcing expenses	13,474,682,273	15,937,176,382
- Others	9,096,766,315	25,723,147,438
Total	**76,102,926,535**	**103,281,533,456**

VII. OTHER INFORMATION (Currency: VND)

1. Contingent liabilities

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

2. Transactions and balances with related parties

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

Income of members of key management durring period:

	Current period	Previous period
- Tran Van My	498,000,000	520,000,000
- Le Thi Huyen	312,000,000	360,000,000
Total	**810,000,000**	**880,000,000**

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

2b. ***Transactions and balances with other related parties***

The Company's other related parties include:

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

Transactions and balances with related parties:

Significant transactions with related parties:

	Current period	Previous period
Hang Xanh Motors Service JSC		
- Revenue from car rental, premises rental, car repair and others	76,414,457	970,639,855
- Purchase of raw materials	-	3,036,316
- Cost of buying a car, maintenance, car repair and others	2,914,024,912	4,376,459,486
- Dividends divided	49,553,880,000	16,517,960,000
Can Tho Automobile Mechanical JSC		
- Revenue from sales of vehicles, equipment, repair and others	40,430,706,078	14,326,339,561
- Cost of maintenance, repair, spare parts, accessories and others	18,626,947	16,444,000
West Transprovincial Bus and Service JSC		
- Revenue from sales of vehicles, spare parts, vehicle repairs and others	100,979,388	105,822,018
- Cost of vehicle repair, spare parts, accessories	466,393,881	353,704,800
An Thai Auto JSC		

	Current period	Previous period
- Revenue from vehicle transportation service	8,277,781	-
Phu Lam Automobile Branch - West Transprovincial Bus and Service JSC		
- Revenue from vehicle transportation service	1,111,112	-
Dat Viet Trading and Construction JSC		
- Revenue from sales of vehicles	16,410,909,095	-
- Premises rental expenses	240,000,000	-
Viet Future Group JSC		
- Revenue from liquidation, disposal of assets	8,000,000,000	-
- Revenue from premises rental, transportation, and others	2,605,909,012	-
- Expenses for purchasing spare parts	10,537,090	-

Balances with related parties

Liabilities with other related parties are described in the Notes No. V.3, V.4b, V.10b, V.14b.

3. Segment reporting

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

Current period	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit
Trading in automobiles	305,856,111,202	269,892,065,783	35,964,045,419
Vehicle repair services	24,492,874,621	23,931,892,452	560,982,169
Other activities	7,202,809,047	2,680,796,130	4,522,012,917
Total	**337,551,794,870**	**296,504,754,365**	**41,047,040,505**

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

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

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

4. Collateral

Collateral for other entities

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

Mortgage assets of other entities

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

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

5. Going-concern assumption

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

6. Subsequent events

The Company has not arisen other events after the accounting period ended which need any adjustments to the figures or disclosures in the interim (separate) financial statements.

Ha Noi city, 12 August 2026.

Prepared by	Chief Accountant	General Director
PHAM THI DUYEN	LE THI HUYEN	TRAN VAN MY

APPENDIX No. 01 - THE MOVEMENT IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machineries & equipments	Vehicles, transmissions	Management equipments, tools	Other tangible fixed assets	Total
I. Historical cost of tangible fixed assets						
1. Beginning balance	**94,125,429,833**	**2,419,726,286**	**59,379,998,028**	**1,296,450,454**	**516,193,889**	**157,737,798,490**
2. Increase during period	-	-	**1,523,563,273**	-	-	**1,523,563,273**
- Increase due to procurement	-	-	*1,523,563,273*	-	-	*1,523,563,273*
3. Decrease during period	14,784,080,101	-	14,941,240,266	109,297,500	-	29,834,617,867
- Disposals, liquidations	*9,827,258,141*	-	*14,941,240,266*	*109,297,500*	-	*24,877,795,907*
- Other decrease	*4,956,821,960*					*4,956,821,960*
4. Ending balance of period	**79,341,349,732**	**2,419,726,286**	**45,962,321,035**	**1,187,152,954**	**516,193,889**	**129,426,743,896**
II. Accumulated depreciation						-
1. Beginning balance	**33,360,203,480**	**1,029,865,091**	**12,789,556,701**	**574,445,528**	**149,105,158**	**47,903,175,958**
2. Increase during period	5,560,717,406	192,029,760	3,241,211,593	113,264,707	59,349,024	9,166,572,490
- Depreciation during period	*5,502,684,433*	*192,029,760*	*3,241,211,593*	*113,264,707*	*59,349,024*	*9,108,539,517*
- Other increases due to reclassification	*58,032,973*	-	-	-	-	*58,032,973*
3. Decrease during period	4,260,489,981	-	3,467,361,512	36,331,303	47,981,714	7,812,164,510
- Disposals, liquidation	*3,452,908,169*	-	*3,457,310,253*	*36,331,303*	-	*6,946,549,725*
- Other decrease	*807,581,812*	-	*10,051,259*	-	*47,981,714*	*865,614,785*
4. Ending balance of period	**34,660,430,905**	**1,221,894,851**	**12,563,406,782**	**651,378,932**	**160,472,468**	**49,257,583,938**
III. Net book value						-
1. Beginning balance	**60,765,226,353**	**1,389,861,195**	**46,590,441,327**	**722,004,926**	**367,088,731**	**109,834,622,532**
2. Ending balance	**44,680,918,827**	**1,197,831,435**	**33,398,914,253**	**535,774,022**	**355,721,421**	**80,169,159,958**

In which:

Historical cost of fully-depreciated fixed assets are still in use: VND 6,591,268,537.

Residual value of fixed assets which are used as collateral for loans as at 30th June 2026 is VND 2,868,311,929.

Ha Noi city, 12 August 2026

Prepared by	Chief Accountant	General Director
PHAM THI DUYEN	LE THI HUYEN	TRAN VAN MY

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

APPENDIX No. 02 - THE MOVEMENT IN OWNERS' EQUITY

Items	Owners' invested equity	Surplus of share capital	Investment and development fund	Undistributed earnings after tax	Total
A	1	2	3	4	5
1. Balance as at 01st January 2025	320,000,000,000	20,000,000	122,922,480	146,316,428,359	466,459,350,839
2. Increase during previous period	-	-	-	33,422,052,436	33,422,052,436
- Profit from business activities	-	-	-	*33,422,052,436*	*33,422,052,436*
- Capital contribution	-	-	-	-	-
3. Decrease during previous period	-	-	-	(32,000,000,000)	(32,000,000,000)
4. Balance as at 30th June 2025	320,000,000,000	20,000,000	122,922,480	147,738,480,795	467,881,403,275
5. Balance as at 01st January 2026	320,000,000,000	20,000,000	122,922,480	150,015,744,880	470,158,667,360
6. Increase during current period	31,999,930,000	-	-	5,240,555,528	37,240,485,528
- Capital contribution	*31,999,930,000*	-	-	-	*31,999,930,000*
- Increase in profit	-	-	-	*5,240,555,528*	*5,240,555,528*
7. Decrease during current period	-	(237,999,333)	-	(96,000,000,000)	(96,237,999,333)
- Other decrease	-	*(237,999,333)*	-	-	*(237,999,333)*
- Dividends distribution (*)	-	-	-	*(96,000,000,000)*	*(96,000,000,000)*
8. Balance as at 30th June 2026	351,999,930,000	(217,999,333)	122,922,480	59,256,300,408	411,161,153,555

Ha Noi city, 12 August 2026

Prepared by	Chief Accountant	General Director
PHAM THI DUYEN	LE THI HUYEN	TRAN VAN MY

M.S.D.N: 0101116... C.T.C.P. CÔNG TY CỔ PHẦN SẢN XUẤT THƯƠNG MẠI VÀ DỊCH VỤ Ô TÔ PTM * P. ĐỊNH CÔNG - TP. HÀ NỘI