

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To:

- STATE SECURITIES COMMISSION OF VIET NAM

- HANOI STOCK EXCHANGE

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Picomat Holding Joint Stock Company hereby discloses its 2026 semi-annual financial statements to the Hanoi Stock Exchange as follows:

1. Organization name: PICOMAT HOLDING JOINT STOCK COMPANY

- Securities code: PCH
- Address: Cau Lieu Hamlet, Tay Phuong Commune, Hanoi City, Vietnam
- Contact telephone: 024.6329.0555
- Email : info@picomat.vn
- Website : <https://picomat.com.vn/>

2. Contents of information disclosed:

- Semi-Annual Financial Statements of 2026
 - ☐ Separate financial statements (the listed organization has no subsidiaries and the superior accounting unit has dependent units);
 - ☒ Consolidated financial statements (the listed organization has subsidiaries);
 - ☐ Combined financial statements (the listed organization has dependent accounting units with separate accounting apparatus).

- Cases subject to explanation of reasons:

+ The auditing organization issues an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes

☒ No

Written explanation if Yes is selected:

☐ Yes

☒ No

+ Profit after corporate income tax in the reporting period fluctuates by 5% or more before and after the audit, or swings from loss to profit or vice versa (for the semi-annual audited financial statements of 2026):

☐ Yes

☒ No

Written explanation if Yes is selected:

☐ Yes

☒ No



+ Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared with the report for the same period of the previous year:

☒

Yes

☐

No

Written explanation if Yes is selected:

☒

Yes

☐

No

+ Profit after tax in the reporting period is negative, changes from profit in the same period of the previous year to a loss in the current period, or vice versa:

☐

Yes

☒

No

Written explanation if Yes is selected:

☐

Yes

☒

No

This information was disclosed on the Company's website on: August 19, 2026 at the following links:

Separate Financial Statements of Picomat for the First Half of 2026:

<https://picomat.com.vn/bao-cao-tai-chinh/bctc-rieng-picomat-ban-nien-nam-2026>

Consolidated Financial Statements of Picomat for the First Half of 2026:

<https://picomat.com.vn/bao-cao-tai-chinh/bctc-hop-nhat-picomat-ban-nien-nam-2026>

Explanation of Profit After Corporate Income Tax in the Semi-Annual Consolidated Financial Statements of 2026: <https://picomat.com.vn/bao-cao-tai-chinh/giai-trinh-inst-thu-nhap-doanh-nghiep-tai-bao-cao-kqhd-kd-cua-bctc-hop-nhat-ban-nien-nam-2026>

3. Report on transactions valued at 35% or more of total assets in 2026.

If the listed organization has such transactions, please report all of the following contents:

- Transaction contents: None
- Ratio of transaction value to the enterprise's total asset value (%) (based on the most recent annual financial statements): None
- Transaction completion date: None

We hereby undertake that the information disclosed above is true and take full legal responsibility for the contents of the disclosed information.

Representative of the organization

Legal representative / Authorized information disclosure officer
(Signature, full name, title and seal)

Attached documents:

- Separate Semi-Annual Financial Statements for 2026;
- Consolidated Semi-Annual Financial Statements for 2026;
- Explanation of Profit After Corporate Income Tax in the 2026 Semi-Annual Consolidated Financial Statements.



TỔNG GIÁM ĐỐC
Đào Thị Kim Oanh

**PICOMAT HOLDING JOINT STOCK
COMPANY**

No: 44/2026/CV-PICOMAT

*(Re: Explanation for the Change of More
Than 10% in Profit After Corporate Income
Tax in the Consolidated Financial Statements
for the First Six Months of 2026 Compared
with the Same Period of 2025)*

**THE SOCIALIST REPUBLIC
OF VIETNAM**

Independence - Freedom - Happiness

Ha Noi, 19 August 2026

To:

- STATE SECURITIES COMMISSION OF VIET NAM**
- HA NOI STOCK EXCHANGE**

Company Name: Picomat Holding Joint Stock Company

Business Registration Certificate: 0104518043

Head Office Address: Cau Lieu Hamlet, Tay Phuong Commune, Hanoi City, Vietnam.

Pursuant to Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance and providing guidance on information disclosure on the securities market, Picomat Holding Joint Stock Company (Stock Code: PCH) hereby explains the reasons for the change of more than 10% in Profit After Corporate Income Tax reported in the Consolidated Financial Statements for the first six months of 2026 compared with the same period of the previous year, as follows:

Consolidated Financial Statements for the First Six Months of 2026

The details of the increase in Profit After Corporate Income Tax for the first six months of 2026 compared with the same period of 2025 are as follows:

Unit: VND billion

Indicator	First 6 months of 2026	First 6 months of 2025	Difference	Percentage (%)
Profit after corporate income tax	6.29	5.22	1.07	20.6

Profit After Corporate Income Tax reported in the Consolidated Financial Statements for the first six months of 2026 amounted to VND 6.29 billion, an increase of approximately VND 1.07 billion compared with the same period of the previous year. This increase was mainly attributable to an increase of approximately VND 4.2 billion in the profit of the Company's subsidiary compared with the same period of the previous year.

The above is the Company's explanation for the change in Profit After Corporate Income Tax reported in the Consolidated Financial Statements for the first six months of 2026 compared with the same period of the previous year. The Company respectfully submits this explanation for your information.

The Company sincerely appreciates your attention.

PICOMAT HOLDING JOINT STOCK COMPANY

Recipients:

- As above;
- For filing

GENERAL DIRECTOR



TỔNG GIÁM ĐỐC
Dào Thị Kim Oanh

Indicator	First 6 months of 2026	First 6 months of 2025	Difference	Percentage (%)
Profit After Corporate Income Tax	1,125,000,000,000	1,125,000,000,000	0	0%