

Số: 561/TB-TMT-HĐQT
No.: 561/TB-TMT-HĐQT

Hà Nội, ngày 25 tháng 08 năm 2026
Hanoi, August 25, 2026

**CÔNG BỐ THÔNG TIN
TRÊN CÔNG THÔNG TIN ĐIỆN TỬ CỦA
ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC
VÀ SGDCK TP.HCM**

**DISCLOSURE OF INFORMATION ON THE
STATE SECURITIES COMMISSION'S
PORTAL AND HOCHIMINH STOCK
EXCHANGE'S PORTAL**

Kính gửi/ To:

- Ủy ban Chứng khoán Nhà nước/ The State Securities Commission
- Sở Giao dịch chứng khoán TP.HCM/ Hochiminh Stock Exchange

Tên tổ chức / Organization name: Công ty Cổ phần ô tô TMT / TMT Motors Corporation

Mã chứng khoán/ Securities Symbol: TMT

Địa chỉ trụ sở chính/ Address: Tầng 9+10 tòa nhà Coninco, số 4 Tôn Thất Tùng, Phường Trung Tự, Quận Đống Đa, TP Hà Nội / 9th + 10th Floor, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, Hanoi City.

Điện thoại/ Telephone: 04 3 8628205

Fax: 04 3 8628703

Người thực hiện công bố thông tin/ Submitted by: Ông Bùi Quốc Công/Mr Bui Quoc Cong

Chức vụ/ Position: Phó Chủ tịch Hội đồng quản trị (Vice Chairman of the Board of Directors)

Loại thông tin công bố/ Type of information disclosed:

☒ định kỳ/periodical ☐ bất thường/abnormal

☒ 24h/24hours ☐ Theo yêu cầu/On request

Nội dung thông tin công bố/Information disclosure content:

Ngày 25/08/2026, Công ty cổ phần ô tô TMT công bố báo cáo tài chính riêng soát xét bán niên năm 2026 và giải trình kết quả kinh doanh 6 tháng đầu năm 2026)

(On August 25, 2026, TMT Motors Corporation announced its separate financial statements for the six-month period ended 30 June 2026 and Explanation of Business Performance for the First Six Months of 2026)

Thông tin này đã được đăng công bố trên trang thông tin điện tử của Công ty cổ phần ô tô TMT vào ngày 25/08/2026: <https://tmt-vietnam.com>

(This information was published on the website of TMT Motors Corporation on August 25, 2026: <https://tmt-vietnam.com>)

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố

(We hereby commit that the information published above is true and take full legal responsibility for the content of the published information)

Tài liệu đính kèm (Attached documents):

- Báo cáo tài chính riêng soát xét bán niên năm 2026
(Separate financial statements for the six-month period ended 30 June 2026)

- Giải trình KQKD 6 tháng đầu năm 2026
(Explanation of Business Performance for the First Six Months of 2026)

**NGƯỜI CÔNG BỐ THÔNG TIN
(INFORMATION DISCLOSURE PERSON)**



**PHÓ CHỦ TỊCH HĐQT
PHÓ CHỦ TỊCH HĐQT
Bùi Quốc Công**

TMT MOTORS CORPORATION

No: 560 /TMT-TCKT

V/v: Explanation of Variances in Business

Results for the First Six Months of 2026 Compared
with the Same Period in 2025**SOCIALIST REPUBLIC OF VIETNAM****Independence – Freedom – Happiness**

Ha Noi, August 24, 2026

**To: - The State Securities Commission of Viet Nam
- Ho Chi Minh Stock Exchange***- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020*

TMT Motors Corporation (Stock Code: TMT) has disclosed its Financial Statements for the first six months of 2026. In connection with the disclosed information, the Company hereby provides an explanation for the fluctuation of more than 10% in profit after tax compared with the same period in 2025, as follows:

1. Separate Statement of Profit or Loss for the First Six Months of 2026 Compared with the Same Period in 2025*Unit: Million VND*

STT	Chỉ tiêu	First Six Months of 2026	First Six Months of 2025	Variance	Percentage (%)
1	Net revenue from sales of goods and rendering of services	1.132.677	1.231.658	(98.981)	-8%
2	Cost of goods sold	971.404	1.099.027	(127.623)	-12%
3	Gross profit from sales of goods and rendering of services	161.273	132.631	28.642	22%
4	Financial income	4.955	3.064	1.891	62%
5	Financial expense	35.075	24.143	10.932	45%
6	Selling expense	46.038	27.426	18.612	68%
7	General and administrative expense	20.783	24.833	(4.050)	-16%
8	Profit after corporate income tax	64.734	55.921	8.813	16%

Profit after tax for the first six months of 2026 reached VND 64.7 billion, an increase of VND 8.8 billion compared with the same period in 2025, mainly due to the following reasons:

- Net revenue decreased by VND 98 billion, equivalent to a decrease of 8% compared with the same period in 2025, mainly due to changes in the sales volume and sales mix of certain product lines. However, the decrease in revenue was significantly lower than the decrease in cost of goods sold, indicating an improvement in the Company's core business performance.

- In addition, the Company continued to implement the eight objectives set by the Board of Directors, including the restructuring of its product portfolio and supplier base. All vehicles sold during the first six months of 2026 were Euro 5 models featuring improved quality, attractive designs, appropriate technical specifications, and competitive pricing. The products sold during the period were competitively priced and well aligned with market demand, thereby contributing to improved business performance and the Company's profit margins.

- **Cost of goods sold amounted to VND 971 billion, decreasing by VND 127 billion, equivalent to a decrease of 12% compared with the same period in 2025.** The decrease in cost of goods sold (12%) was greater than the decrease in net revenue (8%), reflecting improved cost management during the period. This change was mainly attributable to changes in the sales mix, together with the Company's enhanced control over input and production costs and its focus on products with higher profitability.

- **Finance income amounted to VND 4.9 billion, increasing by VND 1.8 billion, equivalent to an increase of 62% compared with the same period in 2025,** mainly due to higher interest income from bank deposits and certain other finance income arising during the period.

- **Finance expense for the first six months of 2026 amounted to VND 35 billion, increasing by VND 10.9 billion, equivalent to an increase of 45% compared with the same period in 2025,** mainly due to higher interest expenses arising from additional financing requirements for production, business and investment activities, as well as the impact of exchange rate fluctuations on foreign currency-denominated borrowings and payables.

- **Selling expenses for the first six months of 2026 amounted to VND 46 billion, increasing by VND 18.6 billion, equivalent to an increase of 68% compared with the same period in 2025,** mainly due to the Company's intensified sales promotion and marketing activities, enhanced support for its dealer network, and efforts to increase sales volume and expand market share.

- **General and administrative expenses for the first six months of 2026 amounted to VND 20.7 billion, decreasing by VND 4 billion, equivalent to a decrease of approximately 16% compared with the same period in 2025,** as the Company continued to implement cost-saving measures, enhance management efficiency, optimize its organizational structure, and strengthen control over administrative expenses, thereby contributing to the reduction in general and administrative expenses compared with the same period of the previous year.

2. Variance in Consolidated Financial Results for the First Six Months of 2026 Compared with the Same Period in 2025

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Stt	Chỉ tiêu	First Six Months of 2026	First Six Months of 2025	Variance	Percentage (%)
1	Net revenue from sales of goods and rendering of services	1.100.703	1.233.302	132.598	-11%
2	Profit after corporate income tax	62.918	54.932	7.985	15%

Profit after tax for the first six months of 2026 increased by VND 7.9 billion, equivalent to an increase of 15% compared with the same period in 2025, mainly due to changes in the separate financial results of the Parent Company

The above are the main factors that had a significant impact on the variances in the financial results for the first six months of 2026 compared with the same period in 2025 of TMT Motors Corporation..

Sincerely!

Recipients: *AR* *te*

- As above;

- Save, Finance-Accounting Dept..

VICE CHAIRMAN OF THE BOARD OF
DIRECTORS



BUI QUOC CONG



TMT MOTORS COPORATIONSố: 50¹/TMT-TCKT*V/v: Explanation and Report on Measures to
Remedy the Accumulated Losses in 2024***SOCIALIST REPUBLIC OF VIETNAM**

Independence – Freedom – Happiness

*Hanoi, August 24, 2026***To: - State Securities Commission of Vietnam
- Ho Chi Minh City Stock Exchange***- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020*

TMT Motors Coporation (Stock Code: TMT) would like to respectfully send our greetings to the Ho Chi Minh City Stock Exchange.

Pursuant to Official Letter No. 238/TMT-TCKT dated April 16, 2025 regarding the explanation of measures to remedy accumulated losses in 2024 of TMT Motors Coporation and the Consolidated Financial Statements for the second quarter of 2026, we hereby report the remediation progress as follows:

Retained earnings brought forward:	(207.109.826.349)
Retained earnings for the first six months of 2026:	62.973.082.027
Accumulated retained earnings	(144.136.744.322)

In the first six months of 2026, the Company recorded a positive profit after tax of VND 62,9 billion, contributing to a reduction in accumulated losses to VND 144 billion, representing a decrease of approximately 31% compared to the end of 2025. This result reflects positive improvements in operating performance, as a result of the comprehensive restructuring initiatives implemented by the Company during 2024.

Plans for the upcoming period:

- Continue maintaining sales growth momentum and optimizing product structure.
- Strengthen inventory management under a flexible Min-Max model to ensure efficient capital turnover.
- Maintain slow-moving inventories at no more than four months to improve working capital turnover and reduce inventory holding costs
- Continue reviewing production processes to reduce costs and product prices
- Continue implementing solutions to enhance operational efficiency, optimize the current product portfolio, and proactively research and introduce new products that meet market demand.

Based on the above, the Company aims to maintain stable profitability in 2026 and gradually eliminate the remaining accumulated losses, with a view to removing the accumulated loss position, safeguarding shareholders' interests, and establishing a foundation for stable and sustainable development in the coming years.

The above represents the Company's plan to remedy accumulated losses. Accordingly, through this document, TMT Motors Joint Stock Company would like to provide an explanation to the Ho Chi Minh City Stock Exchange regarding the roadmap and measures to address the Company's negative retained earnings.

Respectfully submitted!

Recipients:

- As above;
- Filed at Administration Office and Finance & Accounting Department.

TMT MOTORS CORPORATION



CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ

Bùi Văn Hữu



TMT MOTORS CORPORATION

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
for the 6-month period ended 30 June 2026



TMT MOTORS CORPORATIONAddress: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

TABLE OF CONTENTS

CONTENTS	PAGES
REPORT OF THE BOARD OF MANAGEMENT	02 – 03
REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS	04
SEPARATE INTERIM FINANCIAL STATEMENTS HAVE BEEN REVIEWED	
Interim separate statement of financial position	05 – 08
Interim separate Income Statement	09
Interim separate cash flow statement	10 – 11
Notes to the interim separate financial statements	12 – 56

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of TMT Motors Corporation (hereinafter referred to as "the Company") presents its Report and the Company's separate financial statements for the 6-month period ended on 30 June 2026.

Overview

TMT Motors Corporation was formerly a Trading and Production of Transportation Equipment Materials Company, an independent accounting member of Vietnam Automobile Industry Corporation, and its ownership was converted to a Joint Stock Company according to Decision No. 870/QD-BGTVT dated April 14, 2006 of the Ministry of Transport. The company operates under Business Registration Certificate No. 0103014956 for the first time on December 14, 2006 and changed Business Registration Certificates with business code 0100104563 issued by Hanoi Department of Planning and Investment (now Hanoi Department of Finance).

The Company's main activities during the period were manufacturing, assembling and trading cars and spare parts of all kinds.

The Company's headquarters is located on the 9th + 10th floors of Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, Hanoi City.

The Board of Directors, Board of Management and Supervisory Board during the period and up to the date of this report are as follows:

Board of Directors

Mr. Bui Van Huu	Chairman
Mr. Bui Quoc Cong	Vice Chairman
Mr. Vu Dinh Phong	Member
Mr. Bui Quoc Hung	Member
Mr. Mai Tien	Member
Mr. Bui Quang Huy	Member
Mr. Bui Tien Dat	Member

Deputy General Director

Mr. Bui Quoc Hung	Deputy General Director	
Mr. Pham Kim Duc	Deputy General Director	From January 27, 2026
Mr. Bui Quang Huy	Deputy General Director	From January 27, 2026

Supervisory Board

Ms. Nguyen Thi Bich Hanh	Head of the Supervisory Board
Mr. Bui Van Kien	Member
Ms. Le Thi Nga	Member

Legal representative during the period and up to the date of this report

Mr. Bui Van Huu	Chairman of the Board of Directors
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Auditor

NVA Auditing Company Limited - Northern Branch has reviewed the separate financial statements for the 6-month period ended 30 June 2026 for the Company.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

Report of the Board of Management (continued)**Statement of the Board of Management's responsibility for the separate financial statements**

The Company's Board of Management is responsible for preparing separate interim financial statements that honestly and reasonably reflect the Company's operating situation, separate business results and separate cash flow situation during the period. In the process of preparing separate financial statements, the Company's Board of Directors commits to comply with the following requirements:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent assessments and predictions;
- Prepare and present separate financial statements in compliance with accounting standards, accounting systems and current relevant regulations;
- Prepare the separate financial statements on a going concern basis, unless it is inappropriate to presume that the Company will continue in business.
- Establish and implement an effective Internal Control system to limit the risk of material errors due to fraud or error in the preparation and presentation of separate financial statements.

The Company's Board of Management ensures that accounting books are kept to reflect the Company's financial situation, with an honest and reasonable level at any time, and ensures that the separate financial statements comply with current State regulations. At the same time, be responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Company's Board of Management approves and commits that the attached separate financial statements truly and fairly reflect the Company's interim separate financial situation as of 30 June 2026, as well as the interim separate business results and interim separate cash flow situation for the accounting period ended on the same date, in accordance with Vietnamese Accounting Standards and regimes and in compliance with relevant current regulations.

On behalf of the Board of Directors



Bui Van Hui

Chairman of the Board of Directors

Hanoi, 24 August 2026

No: 04.07.1.1/26/BCSX/NVA.CNPB

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

**To: Board of Directors and Board of Directors
TMT Motors Corporation**

We have reviewed the accompanying interim separate financial statements of TMT Motors Corporation, prepared on 24 August 2026, from pages 05 to 56, including the interim separate financial position statement as at 30 June 2026, the interim separate statement of business results, the interim separate cash flow statement for the accounting period ended on the same date and the Notes to the separate financial statements, mid-year.

Responsibilities of the Board of Directors

The Company's Board of Management is responsible for the preparation and fair presentation of the Company's separate financial statements in accordance with accounting standards, the Vietnamese corporate accounting system and legal regulations related to the preparation and presentation of separate financial statements and is responsible for the internal control that the Board of Directors determines is necessary to ensure the preparation and presentation of separate financial statements without material errors due to fraud or error.

Responsibilities of Auditors

Our responsibility is to express a conclusion on the separate financial statements based on our review. We performed the review in accordance with Vietnamese Standards on review engagements No. 2410 - Review of interim financial information performed by the entity's independent auditors.

A review of interim financial information consists of making interviews, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially narrower in scope than an audit conducted in accordance with Vietnamese Auditing Standards and therefore does not enable us to obtain assurance that we will become aware of all material matters that may be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of the Auditor

Based on our review results, we do not see any issues that cause us to believe that the attached interim separate financial statements do not truly and fairly reflect, in all material respects, the financial position of the entity as at 30 June 2026, the interim separate business results and the interim separate cash flows of the entity for the 06-month accounting period ended on the same date, in accordance with accounting standards and regulations. Vietnamese accounting and legal regulations related to the preparation and presentation of interim separate financial statements.

**NVA Auditing Company Limited
- North Branch**

Director



Phạm Văn Cuong

Audit Certificate Number: 2922-2024-152-1

Hanoi, 24 August 2026

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Separate interim statement of financial position****SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION**

As at 30 June 2026

ASSETS	Code	Notes	30/6/2026 VND	01/01/2026 (Restatement) VND
A. CURRENT ASSETS	100		1,760,105,491,759	1,118,551,615,754
I. Cash and cash equivalents	110	V.1	296,095,888,469	365,187,765,433
1. Cash	111		75,151,093,948	129,484,375,022
2. Cash equivalents	112		220,944,794,521	235,703,390,411
II. Short-term financial investment	120		54,628,515,702	142,793,845,290
1. Trading securities	121	V.2	1,073,530	1,073,530
2. Provision for devaluation of trading securities (*)	122	V.2	(196,600)	(153,930)
3. Short-term held-to-maturity investment	123	V.2	54,627,638,772	142,792,925,690
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for loss of other short-term investments (*)	126		-	-
III. Short-term receivables	130		272,310,999,360	156,606,746,279
1. Short-term receivables from customers	131	V.3	67,032,129,082	78,692,394,009
2. Short-term advances to suppliers	132	V.4	94,586,246,338	48,831,244,057
3. Short-term internal receivables	133		-	-
4. Receivables according to construction contract progress	134		-	-
5. Other short-term receivables	135	V.5	126,903,504,567	45,293,988,840
6. Provision for short-term bad debts (*)	136	V.6	(16,210,880,627)	(16,210,880,627)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventory	140	V.7	1,083,702,091,311	446,561,126,347
1. Inventory	141		1,110,973,897,808	463,075,486,357
2. Provision for devaluation of inventory (*)	142		(27,271,806,497)	(16,514,360,010)
V. Short-term biological assets	150		-	-
VI. Other short-term assets	160		53,367,996,917	7,402,132,405
1. Short-term prepaid expenses	161	V.13	6,102,551,282	3,036,207,069
2. VAT is deductible	162		47,250,538,745	4,217,803,319
3. Taxes and other amounts receivable from the State	163	V.17	14,906,890	148,122,017
4. Repurchase transactions of Government bonds	164		-	-
5. Other short-term assets	165		-	-

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS**Separate interim statement of financial position (continued)**

ASSETS	Code	Notes	30/6/2026 VND	01/01/2026 (Restatement) VND
B. NON - CURRENT ASSETS	200		460,552,749,993	381,433,962,888
I. Long-term receivables	210		1,459,198,467	1,150,987,955
1. Long-term Trade receivables	211	V.3	-	-
2. Long-term Advances to suppliers	212	V.4	-	-
5. Other long-term receivables	215	V.5	1,459,198,467	1,150,987,955
II. Property, plant and equipment	220		180,758,923,279	187,180,136,348
1. Tangible property, plant and equipment	221	V.9	169,742,160,107	176,208,642,888
- Historical costs	222		395,538,557,051	398,138,135,324
- Accumulated depreciation (*)	223		(225,796,396,944)	(221,929,492,436)
2. Financial leased property, plant and equipment	224		9,594,167,729	9,385,622,717
- Historical costs	225	V.11	10,524,669,924	9,499,897,918
- Accumulated depreciation (*)	226		(930,502,195)	(114,275,201)
3. Intangible property, plant and equipment	227	V.10	1,422,595,443	1,585,870,743
- Historical costs	228		2,831,445,000	2,831,445,000
- Accumulated depreciation (*)	229		(1,408,849,557)	(1,245,574,257)
III. Long-term biological assets	230		-	-
IV. Investment real estate	240	V.12	82,323,061,441	83,442,366,901
- Historical costs	241		102,543,081,684	102,543,081,684
- Accumulated depreciation (*)	242		(20,220,020,243)	(19,100,714,783)
V. Long-term assets in progress	250	V.8	7,583,650,674	7,102,690,240
1. Long-term unfinished production and business costs	251		-	-
2. Construction in progress costs	252		7,583,650,674	7,102,690,240
VI. Long-term financial investments	260	V.2	115,560,423,825	23,572,489,903
1. Invest in subsidiaries	261		127,899,500,000	33,148,072,273
2. Invest in affiliated companies and joint ventures	262		-	-
3. Invest and contribute capital to other units	263		-	-
4. Provision for long-term losses of investments and other entities (*)	264		(12,339,076,175)	(9,575,582,370)
5. Investment held until maturity	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	270		72,867,492,307	78,985,291,541
1. Long-term prepaid expenses	271	V.13	72,867,492,307	78,985,291,541
2. Deferred tax assets	272		-	-
TOTAL ASSETS	280		2,220,658,241,752	1,499,985,578,642

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Separate interim statement of financial position (continued)**

CAPITAL RESOURCES	Code	Notes	30/6/2026 VND	01/01/2026 (Restatement) VND
C. LIABILITIES	300		1,971,286,013,815	1,315,347,032,570
I. Current liabilities	310		1,708,350,876,841	1,092,272,140,224
1. Short-term trade payables	311	V.15	897,432,952,236	526,977,646,239
2. Short-term advances from customers	312	V.16	67,631,433,167	71,028,064,374
3. Dividends and profits payable	313		-	-
4. Tax payables and statutory obligations	314	V.17	3,676,771,209	10,047,402,244
5. Payables to employees	315		8,689,377,974	4,183,029,203
6. Short-term accrued expenses	316	V.18	31,801,333,917	11,887,820,875
7. Short-term internal payables	317		-	-
8. Short-term payables due to construction contract progress	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.19	23,421,842,368	14,414,296,068
11. Short-term borrowings and finance lease liabilities	321	V.14	675,301,033,693	453,150,418,944
12. Provision for short-term payables	322		-	-
13. Bonus and welfare fund	323		396,132,277	583,462,277
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	330		262,935,136,974	223,074,892,346
1. Long-term trade payables	331	V.15	-	-
2. Long-term advances from customers	332	V.16	-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Internal payables for working capital	335		-	-
6. Long-term internal payables	336		-	-
7. Long-term unearned revenue	337	V.20	312,195,546	-
8. Other long-term payables	338	V.19	28,262,000,000	29,462,000,000
9. Long-term borrowings and finance lease liabilities	339	V.14	234,360,941,428	193,612,892,346
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Long-term provisions for payables	343		-	-
14. Science and technology development fund	344		-	-

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INTERIM SEPARATE FINANCIAL STATEMENTS**Separate interim statement of financial position (continued)**

CAPITAL RESOURCES	Code	Notes	30/6/2026 VND	01/01/2026 (Restatement) VND
D. OWNER'S EQUITY	400	V.21	249,372,227,937	184,638,546,072
1. Owner's capital contribution	411		372,876,800,000	372,876,800,000
- Ordinary shares with voting rights	411a		372,876,800,000	372,876,800,000
- Preference shares	411b		-	-
2. Capital surplus	412		360,727,500	360,727,500
3. Bond conversion option	413		-	-
4. Other capital of the owner	414		483,226,387	483,226,387
5. Treasury shares (*)	415		(8,680,989,647)	(8,680,989,647)
6. Asset revaluation reserve	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		17,289,479,810	17,289,479,810
9. Other equity funds	419		-	-
10. Undistributed after-tax profits	420		(132,957,016,113)	(197,690,697,978)
- Undistributed PAT accumulated to the end of the previous period	420a		(197,690,697,978)	(262,428,465,671)
- Undistributed NPAT this period	420b		64,733,681,865	64,737,767,693
TOTAL CAPITAL RESOURCES	440		2,220,658,241,752	1,499,985,578,642

Prepared by



Bui Duc Huy

Hanoi, 24 August 2026

Chief accountant



Nguyen Nghia Trung

Chairman of the Board of Directors



Bui Van Huu

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Separate interim income statement****SEPARATE INTERIM INCOME STATEMENT**

For the 6-month period ended 30 June 2026

Items	Code	Notes	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
1. Revenue from sales and service provision	1	VI.1	1,134,631,270,921	1,233,743,231,656
2. Revenue deductions	2	VI.2	1,954,409,120	2,085,292,741
3. Net revenue from sales and service provision	10		1,132,676,861,801	1,231,657,938,915
4. Cost of goods sold	11	VI.3	971,403,688,815	1,099,026,871,095
5. Gross profit on sales and service provision	20		161,273,172,986	132,631,067,820
6. Profit/loss from sale and liquidation of investment real estate	21		-	-
7. Financial income	22	VI.4	4,955,340,957	3,064,351,220
8. Financial expense	23	VI.5	35,075,030,287	24,142,989,859
<i>In which: Borrowing costs</i>	24		29,042,878,365	13,028,168,270
9. Selling expenses	25	VI.8	46,037,911,909	27,425,802,958
10. Business management costs	26	VI.9	20,782,932,005	24,832,712,453
11. Net profit from business activities	30		64,332,639,742	59,293,913,770
12. Other income	31	VI.6	4,647,411,084	1,147,329,163
13. Other expenses	32	VI.7	4,246,368,961	4,520,400,919
14. Other profits	40		401,042,123	(3,373,071,756)
15. Total accounting profit before tax	50		64,733,681,865	55,920,842,014
16. Current corporate income tax expenses	51	V.10	-	-
17. Deferred corporate income tax expenses	52		-	-
18. Profit after corporate income tax	60		64,733,681,865	55,920,842,014

Prepared by



Bui Duc Huy

Hanoi, 24 August 2026

Chief accountant



Nguyen Nghia Trung

Chairman of the Board of Directors



Bui Van Hieu

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Interim separate cash flow statement****INTERIM SEPARATE CASH FLOW STATEMENT**

(Indirect method)

For the 6-month period ended 30 June 2026

Items	Code	Notes	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 (Restatement) VND
I. Cash flow from business activities				
1. Profit before tax	01		64,733,681,865	55,920,842,014
2. Adjustments for accounts				
- Depreciation and amortization	02		9,517,345,927	9,760,871,184
- Allowances and provisions	03		13,520,982,962	1,682,116,656
- (Gain)/loss on unrealized foreign exchange	04		2,147,120,426	13,085,334,789
- (Gain)/loss on investing activities	05		(2,775,734,166)	(1,890,702,610)
- Interest expenses	06		29,042,878,365	13,028,168,270
- Other adjustments	07		-	-
3. Profit from business activities before changes in working capital	08		116,186,275,379	91,586,630,303
- (Increase)/decrease in receivables	09		(197,503,606,023)	429,403,992,938
- (Increase)/decrease in inventories	10		(647,898,411,451)	(193,455,501,814)
- Increase/(decrease) in payables (excluding interest payables, enterprise income tax payables)	11		411,207,593,334	(279,880,621,051)
- (Increase)/decrease in prepaid expenses	12		3,051,455,021	(853,484,090)
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		(28,098,207,988)	(12,819,845,322)
- Corporate income tax paid	15		-	(8,131,042,097)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		-	-
Net cash flow from operating activities	20		(343,054,901,728)	25,850,128,867
II. Cash flow from investment activities				
1. Purchase and construction of fixed assets and other long-term assets	21		(2,208,784,567)	(3,178,640,515)
2. Proceeds from disposals of fixed assets and other long-term assets	22		1,021,784,512	18,518,519
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(268,949,253,292)	(27,440,406,669)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		357,170,791,212	2,470,000,000
5. Payments for investments in other entities	25		(77,977,569,648)	-
6. Proceeds from sale of investments in other entities	26		-	-
7. Interest and dividends received	27		2,529,718,395	813,543,035
Net cash flow from investing activities	30		11,586,686,612	(27,316,985,630)

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Interim separate cash flow statement (continued)**

Items	Code	Notes	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 To 30/6/2025 (Restatement) VND
III. Cash flow from financial activities				
1. Receipts from stocks issuing and capital contribution from equity owners	31		-	-
2. Fund returned to equity owners, issued stock redemption	32		-	-
3. Long-term and short-term borrowings received	33		1,348,687,048,986	1,007,526,728,198
4. Loan repayment	34		(1,085,054,553,540)	(1,000,964,031,256)
5. Finance lease principle paid	35		(1,453,221,564)	-
6. Dividends, profit paid to equity owners	36		-	-
Net cash flow from financial activities	40		262,179,273,882	6,562,696,942
Net cash flow during the period	50		(69,288,941,234)	5,095,840,179
Cash and cash equivalents at the beginning of the year	60		365,187,765,433	283,641,026,844
Effects of changes in foreign currency exchange rates	61		197,064,270	(168,550,983)
Cash and cash equivalents at the end of the period	70		296,095,888,469	288,568,316,040

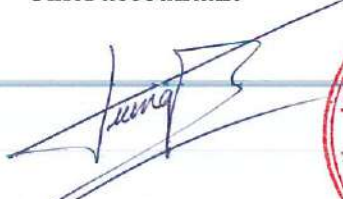
Prepared by



Bui Duc Huy

Hanoi, 24 August 2026

Chief accountant



Nguyen Nghia Trung

Chairman of the Board of Directors




Bui Van Huan

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements****NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS****For the 6-month period ended 30 June 2026****I. CHARACTERISTICS OF ENTERPRISES' OPERATION****1. Form of capital ownership**

TMT Motors Corporation was formerly a Trading and Production of Transportation Equipment Materials Company, an independent accounting member of Vietnam Automobile Industry Corporation, and its ownership was converted to a Joint Stock Company according to Decision No. 870/QĐ-BGTVT dated April 14, 2006 of the Ministry of Transport. The company operates under Business Registration Certificate No. 0103014956 for the first time on December 14, 2006 and changed Business Registration Certificates with business code 0100104563 issued by Hanoi Department of Planning and Investment (now Hanoi Department of Finance).

The Company's headquarters is located on the 9th + 10th floors of Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, Hanoi City.

2. Business field

The Company's business fields are industrial production, commercial business and services.

3. Business industry

The Company's main activities in the fiscal period ended June 30, 2026 are manufacturing, assembling and trading cars and spare parts of all kinds.

4. Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

5. Enterprise structure

As of 30 June 2026, the Company has the following affiliated units as dependent accounting units:

<i>Unit name</i>	<i>Address</i>
Branch of TMT Motors Corporation in Hung Yen - Cuu Long Automobile Factory	Tuan Di Village, Nhu Quynh Commune, Hung Yen
Branch of TMT Motors Corporation in Ho Chi Minh City	No. 1454 National Highway 1A, Thoi An Ward, City. Ho Chi Minh

As of 30 June 2026, the Company has the following subsidiaries:

Name of Subsidiary Company	Address	Business industry	Charter capital	Ownership ratio	Voting rate
Ngoc Anh General Trading and Services Joint Stock Company (*)	Thanh Hoa	Temporary suspension of business	10,000,000,000	99.998%	99.998%
TMT Da Nang Automobile Joint Stock Company	Da Nang	Commerce	5,000,000,000	98.00%	98.00%
Vietnam Charging Station Investment Joint Stock Company	Hanoi	Providing services	100,000,000,000	98.00%	98.00%

(*) Ngoc Anh General Trading Services Joint Stock Company continues to temporarily suspend business from 01 August 2025 to 31 July 2026. The Company is continuing the procedures to extend the suspension of business operations until 30 July 2027.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

6. Number of employees

The total number of employees of the Company as of 30 June 2026 is 714 people (as of December 31, 2025, it is 544 people).

7. Statement on comparability of information in separate financial statements

As presented in Note III.1, effective from 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance guiding the accounting system for enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. The provisions of this new Enterprise Accounting System do not have a material impact on the Company's figures, and the Company has restated the comparative figures in the Statement of Financial Position as at 31 December 2025; therefore, the corresponding figures of the prior year are comparable with those of the current year

II. FISCAL YEAR, CURRENCY UNIT USED IN ACCOUNTING

1. Financial year

The Company's fiscal year begins on January 1 and ends on December 31 every year.

2. Currency used in accounting

The currency used in accounting records is Vietnamese Dong (VND).

III. APPLIED ACCOUNTING STANDARDS AND REGIME

1. Applicable accounting system

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting system for enterprises issued by the Ministry of Finance on October 27, 2025.

2. Declaration of compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and issued Standard guiding documents. Separate financial statements are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and the currently applied accounting system.

IV. APPLICABLE ACCOUNTING POLICIES

1. Types of exchange rates applied in accounting

Principles for applying exchange rates to record accounting books for economic transactions arising during the period in foreign currency:

- When buying and selling foreign currencies (spot foreign currency trading contracts, forward contracts, futures contracts, options contracts, swap contracts); Is the exchange rate signed in foreign currency purchase and sale contracts between businesses and commercial banks;
- Apply the actual transaction exchange rate at the transaction date which is the average transfer purchase and sale exchange rate of the commercial bank where the business regularly conducts transactions.

If the company uses the actual transaction exchange rate to convert transactions arising in foreign currency into the accounting book currency, the enterprise may use that actual transaction exchange rate to account for both the Debit and Credit sides of all monetary items originating in foreign currency.

- The Company applies the book exchange rate which is the weighted average book exchange rate.
- Handling exchange rate differences arising during the period:

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

The company applies exchange rates to account for transactions arising in the period in foreign currency. All arising exchange rate differences are immediately reflected in financial revenue (if profit) or financial expenses (if loss) to determine business results in the period.

Principles for applying exchange rates when re-evaluating monetary items denominated in foreign currencies at the end of the accounting period.

- When preparing the Financial Statements, the Company re-evaluates the balance of all monetary items denominated in foreign currencies according to the average transfer exchange rate of the commercial bank where there are frequent transactions at the end of the accounting period. As for the balance of demand deposits in foreign currencies, the Company re-evaluates the balance of all monetary items originating in foreign currencies according to the average transfer exchange rate of the commercial bank where the Company opens the deposit account. The Company does not re-evaluate part or all of the value of foreign currency receivables for which provisions have been made for bad debts.
- All exchange rate differences due to revaluation of monetary items denominated in foreign currencies at the end of the period are reflected in financial revenue (if profit) or financial expense (if loss) to determine business results for the period. Exchange rate differences due to revaluation of monetary items denominated in foreign currencies at the end of the period must be presented in the statement of business results as the net amount between total profit and total loss due to revaluation of monetary items denominated in foreign currencies.

2. Principles for recording cash and cash equivalents.

Funds include cash, demand deposits and cash in transit.

Cash equivalents are short-term investments of no more than 03 months that can be easily converted into cash and do not have much risk of conversion into cash from the date of purchase of that investment.

3. Principles of accounting for financial investments

Trading securities;

Investments are classified as trading securities held for the purpose of reselling at a profit.

Trading securities are initially recognized at the fair value of the payments at the time the transaction occurs. Expenses for purchasing business securities (if any) such as brokerage, transaction, information provision, taxes, bank fees, etc. are accounted for in financial expenses during the period.

The time to record trading securities is the time the investor has ownership, specifically as follows:

- Listed securities are recorded at the time of order matching (T+0);
- Unlisted securities are recorded at the time of official ownership according to the provisions of law.

Dividends are distributed in cash from trading securities into financial income for the period after the investment date. Dividends distributed in cash or interests earned in cash for the period before the investment date are recorded as a decrease in the value of the investment.

In case an investor receives additional shares because the investment recipient is a joint stock company using capital surplus, equity funds and undistributed after-tax profits to issue additional shares (share dividends), the investor only tracks the number of additional shares in the notes to the Financial Statement, does not record the value of the shares received, does not record financial revenue and does not record an increase in trading securities.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

Investments held to maturity;

Held-to-maturity investments include: Term deposits at banks,... valuable papers (including treasury bills, promissory notes, certificates of deposit), bonds, preferred stocks classified as liabilities, loans held-to-maturity for the purpose of collecting periodic interest, other held-to-maturity investments or of a similar nature and do not include derivatives.

Investments held to maturity are recorded in accounting books at cost. Historical costs is determined according to the actual value of payments at the time the transaction occurs.

Loans are recorded as the existing amount of loans under the contract between the parties but are not traded on the market like securities.

Loans are determined at cost less provisions for doubtful debts. Provision for bad debts from the Company's loans is made in accordance with current accounting regulations.

Invest in subsidiaries;

Subsidiary company

A subsidiary is an enterprise under the control of the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the receiving enterprise in order to obtain economic benefits from that enterprise's activities.

Loss provisions for investments in equity instruments of other entities are made as follows:

- For investments in listed stocks or the fair value of investments that are reliably determined, the provision is based on the market value of the stocks.
- For investments whose fair value cannot be determined at the time of reporting, provision is made based on the investee's loss with a level of provision equal to the difference between the actual capital contribution of the parties at the other unit and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contribution of the parties at the other unit.

4. Accounting principles for accounts receivable and other accounts receivable

Accounts receivable are presented at book value less provisions for doubtful debts.

Classification of receivables as customer receivables and other receivables is done according to the principle:

- Receivables from customers reflect receivables of a commercial nature arising from transactions, including receivables from sales of export goods entrusted to other units.
- Other receivables reflect non-commercial receivables, not related to purchase and sale transactions.

Provision for bad debts represents the value of receivables that the Company expects may incur loss or is unable to recover at the end of the accounting period. Increase or decrease in the reserve account balance is accounted for in corporate management expenses on the income statement.

Receivables are presented as short-term and long-term based on the remaining term of the receivables.

5. Principles of inventory accounting

Inventories are recorded at the lower of cost and net realizable value.

The original cost of inventory is determined as follows:

- Goods purchased in transit: Includes the value of goods and supplies purchased from outside that are already owned by the Company but are still in transit.

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

- Raw materials and goods: Includes purchasing costs and other directly related costs incurred to obtain inventory at its current location and condition.
- Product: Includes main raw material costs, direct labor costs, and related manufacturing overhead costs allocated based on normal operating levels.
- Cost of production and business in progress: Includes main raw material costs, direct labor costs, and general production costs.
- Goods sent for sale: Includes the value of goods and products sent for sale to agents.

Net realizable value is the estimated selling price of ended inventory less the estimated costs of completion and the estimated costs necessary to sell them.

Inventory value is calculated using the weighted average method and is accounted for using the regular declaration method.

Provision for devaluation of inventory is made for each inventory item whose original cost is greater than its net realizable value. For services provided in progress, the provision for discounts is calculated according to each type of service with a separate price. Increases and decreases in inventory balances that need to be appropriated at the end of the fiscal year are recorded in the cost of goods sold.

6. Principles for recognition and depreciation of tangible and intangible property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation. The Historical costs of property, plant and equipment includes all costs that the Enterprise must spend to acquire the fixed asset up to the time the asset is put into a ready-to-use state. Costs incurred after initial recognition are only recorded as an increase in the historical cost of a fixed asset if these costs definitely increase future economic benefits due to the use of that asset. Incurred costs that do not satisfy the above conditions are recorded as production and business costs in the period.

When property, plant and equipment are sold or liquidated, their original cost and accumulated depreciation are written off and profits and losses arising from liquidation are recorded in income or expenses during the period.

Depreciation of assets is calculated using the straight-line method. The depreciation period is estimated as follows:

Asset type	Depreciation period (years)	
	This period	Last period
Houses and architecture	05 - 25	05 - 25
Machinery and equipment	03 - 10	03 - 10
Means of transport	02 - 15	02 - 15
Management equipment and tools	02 - 15	02 - 15
Other property, plant and equipment	02 - 04	02 - 04
Computer software	03 - 10	03 - 10

The Historical costs of property, plant and equipment and depreciation period are determined according to Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance guiding the management, use and depreciation of property, plant and equipment and other regulations.

7. Principles for recording and depreciating financial lease property, plant and equipment

The historical cost of a finance leased fixed asset is recorded as the fair value of the leased asset or the present value of the minimum lease payment (in case the fair value is higher than the present value of the minimum lease payment) plus the initial direct costs incurred in connection with the finance lease activity.

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

Financial leased property, plant and equipment are depreciated like the Company's property, plant and equipment. For financial leased property, plant and equipment that are not certain to be repurchased, depreciation will be calculated over the lease term when the lease term is shorter than the useful life of the leased asset.

8. Principles of recognition and depreciation of investment real estate

Investment real estate is the right to use land, a house, a part of a house or infrastructure owned by the Company or under a financial lease used for the purpose of earning profit from rental or waiting for price increase. Investment real estate is stated at cost less accumulated depreciation. The original cost of investment real estate is all expenses that the Company has to spend or the fair value of the amounts given in exchange to acquire investment real estate up to the time of purchase or completion of construction.

Costs related to investment real estate that arise after initial recognition are recorded as expenses, unless these costs have a certain possibility of making the investment real estate generate future economic benefits greater than the initially assessed level of activity, then they are recorded as an increase in cost.

Investment properties used for rental purposes are depreciated using the straight-line method over their estimated useful lives. The depreciation period of investment real estate is as follows:

Asset type	Depreciation period (years)	
	This period	Last period
Home	05 - 25	05 - 25
Infrastructure	17	17
Land use rights	No depreciation	No depreciation

9. Principles for recording and capitalizing borrowing costs

Borrowing costs are recorded in production and business expenses in the period when incurred, except for borrowing costs directly related to investment in construction or production of unfinished assets which are included in the value of that asset (capitalized) when all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs" are met.

Borrowing costs directly related to investment in construction or production of unfinished assets are included in the value of that asset (capitalized), including loan interest, allocation of discounts or premiums when issuing bonds, and additional costs incurred related to the loan procedure process.

10. Principles of recognition and allocation of prepaid expenses

Prepaid expenses directly related to production and business costs incurred within the year are recognized as short-term prepaid expenses and charged to production and business costs during the period.

The calculation and allocation of long-term prepaid expenses to production and business costs for each accounting period are based on the nature and extent of each expense item to select appropriate allocation methods and criteria. Prepaid expenses are allocated systematically to production and business costs on a straight-line basis.

11. Principles of recognition of payables and accrued expenses

Liabilities and accrued expenses are recognized for amounts to be paid in the future for goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

The classification of payables as payables to suppliers and other payables is carried out according to the following principles:

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

- Payables to sellers reflect trade payables arising from purchases of goods, services, assets and the seller is an independent unit of the Company, including payables when imported through consignees.
- Accrued expenses reflect payables for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient records and accounting documents, and payables to employees for vacation wages and pre-deducted production and business expenses.
- Other payables reflect non-commercial payables, not related to transactions of buying, selling or providing goods and services.

12. Principles of recognition of loans and financial lease liabilities

The company must monitor details of repayment terms of loans and financial lease debt. Amounts with a repayment period of more than 12 months from the date of preparation of the separate financial statements are presented by the accountant as long-term loans and financial lease debt. Amounts due to be paid within the next 12 months from the end of the accounting period in which the separate financial statements are prepared are presented as short-term loans and financial lease debt to have a payment plan.

For finance lease debt, the total lease debt reflected on the Credit side of account 341 is the total amount payable calculated by the present value of the minimum lease payment or fair value of the leased asset.

Loans and debts in foreign currency must be converted into the accounting currency according to the actual exchange rate at the time of arising;

- When repaying debt or borrowing in foreign currency, the Debit side of account 341 is converted according to the actual exchange rate recorded in specific accounting books for each subject;
- When preparing a separate financial statement, the balance of loans and financial lease debt in foreign currency must be re-evaluated according to the actual exchange rate at the time of preparing the financial statement;
- Exchange rate differences arising from the payment and end-of-term reassessment of loans and financial lease debt in foreign currency are accounted for in revenue or financial activity expenses.

13. Principles for recognizing equity

Owner's capital contribution

Owner's capital contribution is recorded according to the owner's actual capital contribution.

Capital surplus

Capital surplus is recorded according to the difference between the issuance price and par value of shares upon initial issuance, additional issuance, the difference between re-issue price and book value of treasury shares and the capital component of convertible bonds at maturity. Direct costs related to the issuance of additional shares and re-issuance of treasury shares are recorded as a decrease in capital surplus.

Other capital of the owner

Other capital is formed by additions from business results, reassessment of assets and the net book value between the fair value of donated, donated or sponsored assets after deducting taxes payable (if any) related to these assets.

Other funds

Other funds are appropriated and used according to the Company's Charter and the Resolution of the General Meeting of Shareholders approved annually.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

14. Principles for recognizing revenue and income

Revenue is recognized when it is probable that the company will receive economic benefits that can be reliably determined. Revenue is determined at the fair value of amounts received or to be received after deducting trade discounts, sales rebates and sales returns. The following specific conditions must also be met before revenue is recognized as follows:

Revenue from sales of goods and products

Revenue from sales of goods and products is recognized when the following conditions are simultaneously met:

- Has transferred most of the risks and benefits associated with ownership of products and goods to the buyer;

The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

- Revenue is determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased products and goods under specific conditions, revenue is only recorded when those specific conditions no longer exist and the buyer is not entitled to return the products or goods (except in cases where the customer has the right to return the goods in the form of exchange for other goods or services);

- The Company has obtained or will receive economic benefits from the sales transaction;

- Identify costs related to sales transactions.

Revenue from property rental activities

Operating lease revenue must be recognized on a straight-line basis throughout the lease term, regardless of payment method.

Future lease payments on operating leases are tracked by time paid.

Revenue from service provision

Revenue from rendering of services is recognized when the outcome of that transaction can be determined reliably. In case the provision of services involves multiple periods, revenue is recognized in the period according to the results of the work completed at the end of the accounting period. The result of a service provision transaction is determined when the following conditions are met:

- Revenue is determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the service.

- Ability to gain economic benefits from the transaction providing that service;

- Determine the work completed at the end of the fiscal year;

- Determine the costs incurred for the transaction and the costs to complete the service provision transaction.

Interest

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

15. Principles of recognition of cost of sales

Cost of goods sold is recorded in accordance with the revenue generated in the period and ensures the principle of prudence.

For direct material costs consumed in excess of normal levels, labor costs, and general production costs not allocated to the value of warehoused products will be immediately accounted for in the cost of goods sold (after deducting compensation, if any) even if the products and goods have not been determined to be consumed.

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

The reserve for inventory devaluation is calculated into the cost of goods sold on the basis of the quantity of inventory and the difference between the net realizable value and the original cost of the inventory. When determining the volume of depreciated inventory that requires a provision, accountants must exclude the volume of inventory that has signed a sales contract (with a net realizable value not lower than the book value) but has not yet been transferred to the customer if there is solid evidence that the customer will not abandon the performance of the contract.

16. Principles for recording financial expenses

Reflects financial activity expenses including costs or losses related to financial investment activities, lended and borrowing costs, capital contribution costs for joint ventures and associates, short-term securities transfer losses, and securities sale transaction costs; Provision for devaluation of trading securities, provision for investment losses in other units, losses arising from selling foreign currencies, exchange rate losses...

17. Principles of recognition of selling expenses and general and administrative expenses

Selling expenses reflect the actual expenses incurred during the process of selling products and goods and providing services, including costs of marketing, product promotion, advertising, sales commissions, product and goods warranty expenses (excluding construction and installation activities), storage, packaging, and transportation costs, etc.

General and administrative expenses reflect the general management expenses of the enterprise, including salaries of management personnel (wages, salaries, allowances, etc.); social insurance, health insurance, trade union funds, and unemployment insurance for management personnel; office supplies, tools and equipment, and depreciation of fixed assets used for corporate management; land rental and license tax; allowance for doubtful debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); and other cash expenses (reception, customer conferences, etc.).

18. Principles for recording corporate income tax expenses

Corporate income tax expense recorded on the income statement includes current corporate ~~income tax expense and deferred corporate income tax expense.~~

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current period.

Deferred corporate income tax expense is determined on the basis of tax and accounting temporary differences, non-deductible expenses as well as adjustments to non-taxable income and carried forward losses.

19. Department report

Reporting by segment includes a business segment or a geographic segment.

Business segment: A distinguishable part of an enterprise engaged in the production or provision of individual products or services, a group of products or related services that is subject to risks and economic benefits that are different from those of other business segments.

Geographical segment: A distinguishable part of an enterprise engaged in the production or provision of products or services within a specific economic environment that is subject to risks and economic benefits that are different from those of business segments in other economic environments.

20. Financial instruments

Initial recognition

Financial assets: At the initial recognition date, financial assets are recorded at cost plus transaction costs directly related to the purchase of that financial asset. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables and held-to-maturity investments.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

Financial liabilities: At the initial recognition date, financial liabilities are recorded at cost less transaction costs directly related to the issuance of that financial liability. The Company's financial liabilities include accounts payable to suppliers, other payables, payable expenses and loans.

Reassess after the initial recording date

Currently, there are no regulations on re-evaluation of financial instruments after initial recognition.

21. Related parties

Parties are considered related if one party has the ability to Control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered related parties if they are subject to common control or common significant influence.

In considering the relationship between related parties, more emphasis is placed on the nature of the relationship than the legal form.

Transactions with related parties are presented in Note VIII.2.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE INTERIM FINANCIAL POSITION REPORT**1. Cash and cash equivalents**

	30/6/2026 VND	01/01/2026 (Restatement) VND
Cash	75,151,093,948	129,484,375,022
- Cash	417,474,126	344,079,769
- Demand deposits (*)	74,733,619,822	129,140,295,253
- Cash in transit	-	-
Cash equivalents (**)	220,944,794,521	235,703,390,411
Total	296,095,888,469	365,187,765,433

(*) Details of demand deposits:

	30/6/2026 VND	01/01/2026 VND
Vietnam Public Commercial Joint Stock Bank	41,184,820,745	112,047,982,511
Vietnam Prosperity Joint Stock Commercial Bank	24,349,639,177	8,403,856,362
Joint Stock Commercial Bank for Investment and Development of Vietnam	7,089,484,007	7,720,825,014
Other banks	2,109,675,893	967,631,366
Total	74,733,619,822	129,140,295,253

(**) Details of cash equivalents:

	30/6/2026 VND	01/01/2026 (Restatement) VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - deposit principal (a)	220,000,000,000	235,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - accrued interest (a)	944,794,521	703,390,411
Total	220,944,794,521	235,703,390,411

- (a) The deposit at Vietnam Joint Stock Commercial Bank for Industry and Trade has a term of 38 days, interest rate 4.75%/year.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

2. Financial investments

a. Trading securities

	30/6/2026				01/01/2026			
	Historical costs VND	Reasonable value VND	Provision VND		Historical costs VND	Reasonable value VND	Provision VND	
Total value of shares	1,073,530	999,000	(196,600)		1,073,530	919,600	(153,930)	
Postal Equipment Joint Stock Company	679,000	482,400	(196,600)		679,000	513,600	(165,400)	
Saigon Thuong Tin Commercial Joint Stock Bank	394,530	516,600	-		394,530	406,000	11,470	

b. Investment held until maturity

	30/6/2026				01/01/2026 (Restatement)			
	Historical costs VND	Recoverable value VND	Provision VND		Historical costs VND	Recoverable value VND	Provision VND	
b1. Short term								
Term deposits (*)	54,627,638,772	54,627,638,772	-		142,192,925,690	142,192,925,690	-	
Loan	-	-	-		600,000,000	600,000,000	-	
Total	54,627,638,772	54,627,638,772	-		142,792,925,690	142,792,925,690	-	

(*) Details of term deposits

Bank	Date sent	Maturity date	Original deposit VND	Accrued interest VND	Total VND	Interest rate %/year	Term Month
Vietnam Prosperity Joint Stock Commercial Bank	20/02/2026	20/1/2026	1,227,163,698	10,129,384	1,237,293,682	2.30	9
Vietnam Prosperity Joint Stock Commercial Bank	11/08/2025	11/08/2026	561,865,995	27,431,375	589,297,370	5.50	12
Vietnam Prosperity Joint Stock Commercial Bank	03/11/2025	03/10/2026	1,030,051,875	37,251,191	1,067,303,066	5.50	11
Vietnam Prosperity Joint Stock Commercial Bank	07/08/2025	07/08/2026	578,600,000	28,597,107	607,197,107	5.50	12
Vietnam Prosperity Joint Stock Commercial Bank	07/08/2025	07/08/2026	1,357,080,000	67,073,214	1,424,153,214	5.50	12

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

Bank	Date sent	Maturity date	Original deposit VND	Accrued interest VND	Total VND	Interest rate %/year	Term Month
Vietnam Prosperity Joint: Stock Commercial Bank	25/09/2025	25/09/2026	633,000,000	11,128,660	644,128,660	2.30	12
Vietnam Prosperity Joint: Stock Commercial Bank	26/09/2025	26/09/2026	3,143,900,000	131,699,263	3,275,599,263	5.50	12
Vietnam Prosperity Joint: Stock Commercial Bank	06/02/2026	06/08/2026	4,223,024,795	100,658,399	4,323,683,194	6.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	06/02/2026	06/08/2026	4,223,024,795	100,658,399	4,323,683,194	6.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	06/02/2026	06/02/2027	5,803,359,849	140,632,104	5,943,991,953	6.10	12
Vietnam Prosperity Joint: Stock Commercial Bank	18/04/2026	18/10/2026	5,820,749,795	94,407,777	5,915,157,572	8.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	05/05/2026	05/11/2026	527,878,100	6,594,861	534,472,961	8.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	20/03/2026	21/09/2026	1,000,000,000	22,575,342	1,022,575,342	8.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	06/04/2026	06/10/2026	2,000,000,000	37,698,630	2,037,698,630	8.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	27/05/2026	27/11/2026	1,200,000,000	9,205,479	1,209,205,479	8.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	02/06/2026	02/12/2026	1,000,000,000	6,356,164	1,006,356,164	8.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	23/06/2026	23/12/2026	3,100,000,000	5,435,616	3,105,435,616	8.00	6
Vietnam Prosperity Joint: Stock Commercial Bank	29/06/2026	29/12/2026	5,650,000,000	2,476,712	5,652,476,712	8.00	6
Joint Stock Commercial Bank for Foreign Trade of Vietnam	23/01/2026	23/07/2026	2,250,000,000	33,324,658	2,283,324,658	3.40	6
Joint Stock Commercial Bank for Foreign Trade of Vietnam	26/01/2026	24/07/2026	4,800,000,000	69,751,233	4,869,751,233	3.40	6
Joint Stock Commercial Bank for Foreign Trade of Vietnam	20/01/2026	20/07/2026	2,950,000,000	44,516,712	2,994,516,712	3.40	6
Joint Stock Commercial Bank for Investment and Development of Vietnam	25/03/2026	25/03/2027	550,000,000	10,336,986	560,336,986	7.00	12
Total			53,629,698,902	997,939,870	54,627,638,772		

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

c. Investing capital in other units	30/6/2026					01/01/2026		
	% voting/ ownership	Historical costs VND	Recoverable value VND	Reserve value VND		% voting/ ownership	Historical costs VND	Recoverable value VND
Invest in subsidiaries		127,899,500,000	(*)	(12,339,076,175)			33,148,072,273	(*)
+ Ngoc Anh General Trading and Services Joint Stock Company	99,998	24,999,500,000	(*)	(4,909,058,401)		99,998	24,999,500,000	(*)
+ TMT Da Nang Automobile Joint Stock Company	98.00	4,900,000,000	(*)	(4,900,000,000)		98.00	4,900,000,000	(*)
+ Vietnam Charging Station Investment Joint Stock Company	98.00	98,000,000,000	(*)	(2,530,017,774)		98.01	3,248,572,273	(*)
Total		127,899,500,000	(*)	(12,339,076,175)			33,148,072,273	(*)

Note: The Company's voting rights in subsidiaries and affiliates correspond to the ownership ratio in these companies.

Changes in provisions for devaluation of long-term financial investments

	30/6/2026 VND	01/01/2026 VND
Balance at the beginning of the year	9,575,582,370	7,781,412,027
Appropriation during the period	2,763,493,805	1,794,170,343
30/6/2026	12,339,076,175	9,575,582,370

(*) The Company has not determined the recoverable value of these investments because there is no listed market price for the investments and Vietnamese Accounting Standards currently do not have guidance on how to determine fair value using valuation techniques. The fair value of these investments may differ from their carrying value.

The main transactions arising during the period with Subsidiaries are presented in Note VIII.2.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****3. Trade receivables**

	30/6/2026		01/01/2026	
	Book value VND	Provision VND	Book value VND	Provision VND
a. Short-term trade receivables				
<i>a1. Short-term trade receivables from related parties (Details in Note VIII.2)</i>	61,770,309,738	-	64,550,402,623	-
<i>a2. Other short-term trade receivables</i>	5,261,819,344	(3,719,823,370)	14,141,991,386	(3,719,823,370)
Asia Commercial Bank Leasing Company Limited – Hanoi Branch	-	-	8,750,000,000	-
Short-term trade receivables from other customers	5,261,819,344	(3,719,823,370)	5,391,991,386	(3,719,823,370)
Total	67,032,129,082	(3,719,823,370)	78,692,394,009	(3,719,823,370)
b. Long-term trade receivables				
<i>b1. Long-term trade receivables from related parties (Details in Note VIII.2)</i>	-	-	-	-
<i>b2. Other long-term trade receivables</i>	-	-	-	-
Total	-	-	-	-

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

4. Advances to suppliers

a. Short-term advances to suppliers

a1. Short-term advances to related suppliers (Details in Note VIII.2)

a2. Other short-term advances to suppliers

Guangxi Qinzhou Lishun Machinery co.,ltd

Hanoi Civil Judgment Enforcement Department

Liuzhou Puling Automobile Sales Co., Ltd.

Advance payments to other short-term sellers

Total

b. Long-term advances to suppliers

b1. Long-term advances to related suppliers (Details in Note VIII.2)

b2. Other long-term advances to suppliers

Total

	30/6/2026 VND	01/01/2026 VND
	62,845,494,290	39,860,829,296
	31,740,752,048	8,970,414,761
	3,326,623,702	3,326,623,702
	18,494,284,855	1,000,000,000
	1,636,013,761	-
	8,283,829,730	4,643,791,059
	94,586,246,338	48,831,244,057
	-	-
	-	-
	-	-

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi
INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

5. Other receivables

	30/6/2026		01/01/2026 (Restatement)	
	Book value VND	Reserve value VND	Book value VND	Reserve value VND
a. Short term				
Advance (*)	32,536,562,146	-	852,598,564	-
Margin, short-term deposit	54,522,832,886	-	31,283,920,014	-
- Deposit L/C at commercial banks	54,522,832,886	-	31,283,920,014	-
Other receivables	39,844,109,535	(10,174,873,055)	13,157,470,262	(10,174,873,055)
- Tran Le Cuong	9,627,691,607	(9,627,691,607)	9,627,691,607	(9,627,691,607)
- TMH Hung Yen Automotive Joint Stock Company	3,473,103,322	-	684,118,022	-
- Hung Yen Customs Branch	20,081,476,502	-	-	-
- Business and Service Joint Stock Company No. 8	1,794,630,194	-	999,102,322	-
- Other receivables	4,867,207,910	(547,181,448)	1,846,558,311	(547,181,448)
Total	126,903,504,567	(10,174,873,055)	45,293,988,840	(10,174,873,055)
b. Long term				
Deposit, long-term deposit	905,562,896	-	542,994,488	-
Other receivables	553,635,571	-	607,993,467	-
Total	1,459,198,467	-	1,150,987,955	-

Details of advances and other receivables

Object	Other contents of advances and receivables	Value of advances and other receivables	Time for advances and other receivables	Estimated recovery time
Mr. Trinh Van Chien	Advance purchase of materials	31,220,086,000	30/6/2026	31/7/2026

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

6. Bad debt	30/6/2026				01/01/2026			
	Time expired	Historical costs VND	Provision VND	Recoverable value VND	Time expired	Historical costs VND	Provision VND	Recoverable value VND
Trade receivables								
Project management board	Over 03 years	2,905,379,780	(2,905,379,780)	-	Over 03 years	2,905,379,780	(2,905,379,780)	-
H&H Hanoi Trading Investment Joint Stock Company	Over 03 years	416,550,000	(416,550,000)	-	Over 03 years	416,550,000	(416,550,000)	-
Tay Do Automobile Service Trading Joint Stock Company - Kien Giang Branch	From 01 - 02 years	253,093,600	(126,546,800)	126,546,800	From 01 - 02 years	253,093,600	(126,546,800)	126,546,800
Other objects	Over 03 years	271,346,790	(271,346,790)	-	Over 03 years	271,346,790	(271,346,790)	-
Other receivables								
Tran Le Cuong	Over 03 years	9,627,691,607	(9,627,691,607)	-	Over 03 years	9,627,691,607	(9,627,691,607)	-
Dong Phat Joint Stock Company	From 01 - 02 years	14,545,454	(7,272,727)	7,272,727	From 01 - 02 years	14,545,454	(7,272,727)	7,272,727
Other objects	From 02 - 03 years	601,186,879	(539,908,721)	61,278,158	From 02 - 03 years	601,186,879	(539,908,721)	61,278,158
Advances to suppliers								
Guangxi Qinzhou Lishun Machinery co.,Ltd	From 01 - 02 years	3,289,689,404	(1,644,844,702)	1,644,844,702	From 01 - 02 years	3,289,689,404	(1,644,844,702)	1,644,844,702
Bravo Software Joint Stock Company	From 01 - 02 years	79,940,000	(39,970,000)	39,970,000	From 01 - 02 years	79,940,000	(39,970,000)	39,970,000
Nice Works Construction Consulting Company Limited	From 02 - 03 years	180,000,000	(126,000,000)	54,000,000	From 02 - 03 years	180,000,000	(126,000,000)	54,000,000
Other objects	Over 03 years	505,369,500	(505,369,500)	-	Over 03 years	505,369,500	(505,369,500)	-
Total		18,144,793,014	(16,210,880,627)	1,933,912,387		18,144,793,014	(16,210,880,627)	1,933,912,387

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

7. Inventory

	30/6/2026		01/01/2026	
	Historical costs	Provision	Historical costs	Provision
	VND	VND	VND	VND
Goods in transit	4,385,068,209	-	4,026,189,170	-
Raw materials and materials	17,224,451,021	(706,296,566)	31,874,217,313	-
Tools, utensils	124,101,195	-	-	-
Expenses for unfinished production and business	58,442,439,440	-	62,551,151,417	-
Product	836,648,113,537	(450,807,553)	164,965,868,318	(2,011,816,449)
Goods	68,822,196,464	(23,307,065,349)	96,785,753,936	(1,771,293,925)
Goods sent for sale	125,327,527,942	(2,807,637,029)	102,872,306,203	(12,731,249,636)
Total	1,110,973,897,808	(27,271,806,497)	463,075,486,357	(16,514,360,010)

The value of inventory used to mortgage or pledge to secure debts payable at the end of the period is 1,037,642,531,940 VND.

8. Long-term assets in progress

	30/6/2026		01/01/2026	
	Historical costs	Recoverable value	Historical costs	Recoverable value
	VND	VND	VND	VND
<i>a. Long-term work in progress</i>	-	-	-	-
<i>b. Construction in progress</i>	7,583,650,674	(*)	7,102,690,240	(*)
- Purchases of assets	166,500,000	(*)	254,370,911.00	(*)
- Construction works	7,417,150,674	(*)	6,848,319,329	(*)
Total	7,583,650,674	(*)	7,102,690,240	(*)

(*) The Company does not have a basis to evaluate the recoverable value of these Long-term assets in progress.

TMT MOTORS CORPORATION

Address: Floor 9+10, Conincos Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

9. Increase or decrease in tangible property, plant and equipment

	Home, structure VND	Machines, device VND	Vehicle transport VND	Tool Manage VND	Property, plant and equipment other tangible VND	Total VND
Historical costs						
Balance at the beginning of the year	194,409,239,580	153,108,954,453	39,029,774,001	7,713,134,862	3,877,032,428	398,138,135,324
Number increased during the period	-	246,461,306	1,236,453,568	244,909,259	-	1,727,824,133
- <i>Buy during the period</i>	-	246,461,306	1,236,453,568	244,909,259	-	1,727,824,133
Number decreased during the period	-	(840,237,817)	(3,261,797,657)	(225,366,932)	-	(4,327,402,406)
- <i>Liquidation and sale</i>	-	(840,237,817)	(3,261,797,657)	(225,366,932)	-	(4,327,402,406)
30/6/2026	194,409,239,580	152,515,177,942	37,004,429,912	7,732,677,189	3,877,032,428	395,538,557,051

Accumulated depreciation

Balance at the beginning of the year	78,513,609,893	107,256,707,042	27,180,709,481	5,101,433,592	3,877,032,428	221,929,492,436
Number increased during the period	1,919,609,070	4,257,727,033	1,009,003,875	232,198,195	-	7,418,538,173
- <i>Depreciation during the period</i>	1,919,609,070	4,257,727,033	1,009,003,875	232,198,195	-	7,418,538,173
Number decreased during the period	-	(840,237,817)	(2,486,028,916)	(225,366,932)	-	(3,551,633,665)
- <i>Liquidation and sale</i>	-	(840,237,817)	(2,486,028,916)	(225,366,932)	-	(3,551,633,665)
30/6/2026	80,433,218,963	110,674,196,258	25,703,684,440	5,108,264,855	3,877,032,428	225,796,396,944

Net book value

At the beginning of the year	115,895,629,687	45,852,247,411	11,849,064,520	2,611,701,270	-	176,208,642,888
At the end of the period	113,976,020,617	41,840,981,684	11,300,745,472	2,624,412,334	-	169,742,160,107

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi
INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

Original cost of property, plant and equipment fully depreciated and still in use is 109,955,462,884 VND.

The historical costs and net book value of the property, plant and equipment used as collateral to secure the loans are 207,220,782,984 VND and 100,956,421,236 VND, respectively.

List of tangible property, plant and equipment available at the end of the period

Property	Historical costs VND	Accumulated depreciation VND	Net book value VND
Welding workshop No.22 and No.04A	42,062,745,100	5,468,156,850	36,594,588,250
Medium-Heavy DC Factory (Changing T.FKT.0051)	47,027,946,984	6,458,063,118	40,569,883,866
ED paint line equipment and machinery (after upgrading) combined 0089 and 0145	85,131,462,680	59,119,071,268	26,012,391,412
Other tangible property, plant and equipment	221,316,402,287	154,751,105,708	66,565,296,579
Total	395,538,557,051	225,796,396,944	169,742,160,107

List of property, plant and equipment liquidated and sold during the period

Property	Historical costs VND	Accumulated depreciation at the time of liquidation VND	Net book value at liquidation time VND
7-seat car ISUZU Highlander 29V-2632	534,792,381	534,792,381	-
TATA Safire Aura 5-seat car License plate 29A-745.53	432,162,350	432,162,350	-
Other tangible property, plant and equipment	3,360,447,675	2,584,678,934	775,768,741
Total	4,327,402,406	3,551,633,665	775,768,741

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****10. Increase or decrease in intangible property, plant and equipment**

	Computer software VND	Total VND
Historical costs		
Balance at the beginning of the year	2,831,445,000	2,831,445,000
Number increased during the period	-	-
- Buy during the period	-	-
Number decreased during the period	-	-
- Liquidation and sale	-	-
30/6/2026	2,831,445,000	2,831,445,000
Accumulated depreciation		
Balance at the beginning of the year	1,245,574,257	1,245,574,257
Number increased during the period	163,275,300	163,275,300
- Depreciation during the period	163,275,300	163,275,300
Number decreased during the period	-	-
- Liquidation and sale	-	-
30/6/2026	1,408,849,557	1,408,849,557
Net book value		
At the beginning of the year	1,585,870,743	1,585,870,743
At the end of the period	1,422,595,443	1,422,595,443

Original cost of property, plant and equipment fully depreciated and still in use is 165,939,000 VND.

List of intangible property, plant and equipment present at the end of the period

Property	Historical costs VND	Accumulated depreciation VND	Net book value VND
Bravo 8R2 software	2,317,500,000	1,290,355,343	1,027,144,657
Software for computer systems and TT servers	265,506,000	115,052,600	150,453,400
Other intangible property, plant and equipment	248,439,000	3,441,614	244,997,386
Total	2,831,445,000	1,408,849,557	1,422,595,443

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****11. Increase or decrease financial lease property, plant and equipment**

	Machinery and equipment VND	Total VND
Historical costs		
Balance at the beginning of the year	9,499,897,918	9,499,897,918
Number increased during the period	1,024,772,006	1,024,772,006
- <i>Financial lease during the period</i>	<i>1,024,772,006</i>	<i>1,024,772,006</i>
Number decreased during the period	-	-
- <i>Return property, plant and equipment leased to TC</i>	-	-
30/6/2026	10,524,669,924	10,524,669,924
Accumulated depreciation		
Balance at the beginning of the year	114,275,201	114,275,201
Number increased during the period	816,226,994	816,226,994
- <i>Depreciation during the period</i>	<i>816,226,994</i>	<i>816,226,994</i>
Number decreased during the period	-	-
- <i>Return property, plant and equipment leased to TC</i>	-	-
30/6/2026	930,502,195	930,502,195
Net book value		
At the beginning of the year	9,385,622,717	9,385,622,717
At the end of the period	9,594,167,729	9,594,167,729

List of property, plant and equipment under financial lease available at the end of the period

Property	Historical costs VND	Accumulated depreciation VND	Net book value VND
Single axis ABS bar testing platform (Model: HABSZ-030T1)	1,476,546,296	91,467,467	1,385,078,829
HB4000 powder coating gun set	1,374,708,992	165,913,153	1,208,795,839
IMMO device Model VMT3C	1,427,601,988	105,191,723	1,322,410,265
VCU testing equipment and software, used for EV vehicles, Brand: Yanhua	1,701,660,876	125,385,540	1,576,275,336
Other financial leased property, plant and equipment	4,544,151,772	442,544,312	4,101,607,460
Total	10,524,669,924	930,502,195	9,594,167,729

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****12. Increase or decrease in investment real estate**

	01/01/2026 VND	Increase during the period VND	Decrease during the period VND	30/6/2026 VND
Historical costs	102,543,081,684	-	-	102,543,081,684
Land use rights	50,420,000,000	-	-	50,420,000,000
Home	50,138,334,208	-	-	50,138,334,208
Management equipment	1,984,747,476	-	-	1,984,747,476
Accumulated depreciation	19,100,714,783	1,119,305,460	-	20,220,020,243
Land use rights	-	-	-	-
Home	17,654,520,569	1,076,658,402	-	18,731,178,971
Management equipment	1,446,194,214	42,647,058	-	1,488,841,272
Net book value	83,442,366,901	-	(1,119,305,460)	82,323,061,441
Land use rights	50,420,000,000	-	-	50,420,000,000
Home	32,483,813,639	-	(1,076,658,402)	31,407,155,237
Management equipment	538,553,262	-	(42,647,058)	495,906,204

Note: According to the provisions of Accounting Standard No. 05 – “Investment real estate”, the fair value of investment real estate as of 30 June 2026 needs to be presented. The Company has not currently determined the fair value of the investment property as of 30 June 2026 for presentation in the Notes to the Separate Financial Statements because there have been no recent market transactions for similar real estate and located in the same location as the Company's investment property.

The historical costs and net book value at the end of the year of investment real estate used for mortgage and loan security are 102,543,081,684 VND and 82,323,061,441 VND, respectively.

The historical costs of the investment property, fully depreciated but still for rent, is 622,929,294 VND.

Existing investment real estate portfolio at the end of the period

Property	Historical costs VND	Accumulated depreciation VND	Remaining value VND
02 Villas formed on industrial land in Ho Chi Minh City	21,706,666,668	8,393,434,934	13,313,231,734
Parking garage at CN HCM	16,026,679,274	5,434,191,268	10,592,488,006
Land use rights in Ho Chi Minh City	50,420,000,000	-	50,420,000,000
Other investment real estate	14,389,735,742	6,392,394,041	7,997,341,701
Total	102,543,081,684	20,220,020,243	82,323,061,441

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****13. Prepaid expenses**

	30/6/2026	01/01/2026
	VND	VND
a. Short term		
Insurance costs	481,813,697	153,408,067
Cost of getting registration stamp	460,866,208	131,841,090
Vehicle transportation costs	2,396,573,532	1,761,175,890
Office rental costs	133,507,709	-
Others	2,629,790,136	989,782,022
Total	6,102,551,282	3,036,207,069
b. Long term		
Export tools and tools	1,977,207,690	2,214,386,293
Repair costs	2,431,383,917	1,974,400,038
Compensation and site leveling costs	10,556,214,852	10,764,901,858
Office rental costs	34,699,379,584	35,100,063,496
Cost of renting a location to place a sign	613,636,338	695,454,522
Testing costs	3,684,378,822	3,460,844,899
Technical support costs	13,408,004,657	15,509,204,813
Electric vehicle project costs	1,517,312,893	3,793,282,237
Others	3,979,973,554	5,472,753,385
Total	72,867,492,307	78,985,291,541

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****14. Loans and financial lease debt**

	30/6/2026 VND	During the period		01/01/2026 VND
		Increase VND	Decrease VND	
a. Short-term loan	675,301,033,693	1,199,009,222,670	976,858,607,921	453,150,418,944
Bank loan	665,182,624,117	1,189,907,564,986	975,405,386,357	450,680,445,488
Vietnam Prosperity Joint Stock Commercial Bank (a)	243,958,261,304	329,918,927,633	350,053,595,543	264,092,929,214
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch (b)	140,380,826,725	148,183,463,523	175,755,126,542	167,952,489,744
Vietnam Public Commercial Joint Stock Bank (c)	158,655,829,227	553,432,013,769	399,958,806,882	5,182,622,340
Ho Chi Minh City Development Joint Stock Commercial Bank (d)	60,246,663,082	92,432,116,282	40,634,940,990	8,449,487,790
Joint Stock Commercial Bank for Foreign Trade of Vietnam (e)	18,453,753,824	22,453,753,824	9,002,916,400	5,002,916,400
Nam A Commercial Joint Stock Bank - Ha Nam Branch (f)	43,487,289,955	43,487,289,955	-	-
Long-term loans and debts are due	10,118,409,576	9,101,657,684	1,453,221,564	2,469,973,456
Mr. Bui Van Huu	7,172,400,000	7,172,400,000	-	-
Chaillese International Financial Leasing Company Limited - Hanoi Branch (g)	2,946,009,576	1,929,257,684	1,453,221,564	2,469,973,456
b. Long-term financial lease loans and debt	234,360,941,428	159,498,873,949	118,750,824,867	193,612,892,346
b.1 long-term loan	229,832,870,817	158,779,484,000	116,821,567,183	187,874,954,000
Ms. Bui Thi Hong Nhung	-	-	78,335,069,000	78,335,069,000
Ms. Pham Thi Nguyet	-	-	4,450,000,000	4,450,000,000
Mr. Bui Van Huu (h)	173,851,784,000	80,803,484,000	10,758,600,000	103,806,900,000
Ms. Trinh Thi Hong Le (h)	1,282,985,000	-	-	1,282,985,000
Vietnam Charging Station Investment Joint Stock Company (i)	54,698,101,817	77,976,000,000	23,277,898,183	-
b.2 Finance lease debt	4,528,070,611	719,389,949	1,929,257,684	5,737,938,346
Chaillese International Financial Leasing Company Limited - Hanoi Branch	4,528,070,611	719,389,949	1,929,257,684	5,737,938,346
Total	909,661,975,121	1,358,508,096,619	1,095,609,432,788	646,763,311,290

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi
INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

Detailed explanation of loans:

- (a) Short-term loan from Vietnam Prosperity Joint Stock Commercial Bank - South Hanoi Branch under credit limit contract No. BCLC-18189-01 dated June 17, 2026 to supplement working capital, issue LC, issue guarantees to serve production and business activities with credit limit of 1,000 billion VND, credit limit term of 12 months, interest rate in the period from 8.8% to 9.6%/year. The loan is secured by real estate and assets attached to the Company's land at land plot No. 1487, 1488 map sheets No. 38, address Thoi An ward, District 12, Ho Chi Minh City, goods formed from L/C owned by the Company and cars assembled from imported components directly formed from bank loans, the Company's deposit savings books and the personal guarantee of Mr. Bui Van Huu.
- (b) Short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) under contract No. 01/2026/134960/HDTD dated January 9, 2026 to supplement working capital, open LC, issue guarantees to serve production and business activities with a credit limit of 450 billion VND, limit term of 01 year, interest rate in the period from 7.9% to 9.3%/year. The loan is secured by the Company's real estate according to real estate mortgage contract No. 01/2017/134960/HDBD, asset mortgage contract No. 01/2016/134960/HDBD and asset mortgage contract No. 01/2015/134960/HDBD, third-party collateral according to Real estate mortgage contract No. 01/2019/134960/HDBD, No. 02/2019/134960/HDBD and listed stock mortgage contract No. 03/2019/134960/HDBD, circulating assets in the production and business process are circulating inventory according to mortgage contract No. 01/2015/HDBD.
- (c) Short-term loan from Vietnam Public Commercial Joint Stock Bank under contract No. 79/2025/HDTD.PVB-HBT dated December 2, 2025 to supplement working capital, open LC, issue guarantees to serve production and business activities with a credit limit of 600 billion VND, limit term of 01 year, interest rate in the period from 7% to 10%/year. The loan is secured by the Company's goods according to the Asset Mortgage Framework Contract which is circulating inventory and property rights No. 174/2019/HDTC/PVBHBT-TMT dated March 5, 2019, all factories, machinery and equipment of the medium - heavy truck manufacturing and assembling factory at land plot No. 228, map sheet No. 09 in Lac Hong commune, Van Lam district, province Hung Yen and land plot No. 255, map sheet No. 06 in Trung Trac commune, Van Lam district, Hung Yen province according to Machinery and Equipment Mortgage Contract No. 485/2016/HDTCVBHB-TMT dated October 29, 2016, Mortgage contract for assets attached to land notarized No. 624, book no. 01.2016.TP/CC-SCC/HDGD signed on October 29, 2016 and Asset Mortgage Contract No. 483/2016/HDTCVBHB-TMT dated October 29, 2016.
- (d) Short-term loan from Ho Chi Minh City Development Joint Stock Commercial Bank - Hanoi Branch under credit limit contract No. 11442/25MB/HDTD dated July 8, 2025 to supplement working capital, issue LC, issue guarantees to serve production and business activities with credit limit of 250 billion VND, credit term of 36 months, loan term of 06 months each time, interest rate of 9.2% to 11%/year. The loan is secured by a set of components formed from the loan capital, the finished product is a Cuu Long brand truck fully assembled by the Company from imported components sponsored by the Ho Chi Minh City Development Joint Stock Commercial Bank - Hanoi Branch, a 100% new imported complete car brand Sinotruck, Howo formed from the loan capital, a finished assembled vehicle, a complete imported vehicle with a validity period from the date of issuance of the certificate of release from the factory/registration not exceeding 04 years. months owned by the Company.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

- (e) Loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch under credit limit contract No. 01/2025/CTD/VCBBD-TMT dated January 13, 2026 to supplement working capital, issue LC, issue guarantees to serve production and business activities with credit limit of 25 billion VND, credit limit term of 12 months, interest rate in the period of 7.5%/year. The loan is secured by assets. The goods are a set of components/finished cars formed from the credit facility(s) at the Bank.
- (f) Short-term loan from Nam A Commercial Joint Stock Bank - Ha Nam Branch under credit limit contract No. 0052/2026/825-CV dated May 25, 2026 to supplement working capital, issue LCs, issue guarantees to serve production and business activities with a credit limit of 200 billion VND, credit limit term is 12 months, interest rate 10% to 10.5%/year. The loan is secured by property rights arising from office lease contract No. 137/2019/CONINCO-HDTVP dated October 2, 2019 and appendices at the address 9+10 Floor, Coninco Tower, No. 4 Ton That Tung Street, Trung Tu Ward, Dong Da District, Hanoi City and Housing ownership and residential land use rights at plot No. 51, map no. 6H-II-24 at address No. 38, Phu Dong Thien Vuong street, Ngo Thi Nham ward, Hai Ba Trung district, Hanoi city according to Certificate of housing ownership and land use rights No. 10107092864, original file No. 01.2004 issued by the People's Committee of Hai Ba Trung district on January 14, 2004.
- (g) Financial lease from Chaillease International Financial Leasing Company Limited - Hanoi Branch No. C251151012 dated December 11, 2025, lease term 40 months, interest rate 8.95%/year.
- (h) Long-term personal loan to supplement the Company's business capital, guaranteed by unsecured credit, interest rate 6.5 - 8.5%/year.
- (i) Long-term loan from Vietnam Charging Station Investment Joint Stock Company under Loan Contract No. 2805/2026/HDVV/TMT-EGREEN dated May 28, 2026, loan term from June 1, 2026 to June 1, 2031, interest rate 10%/year.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****15. Trade payables**

	30/6/2026 VND	01/01/2026 VND
a. Short-term trade payables		
<i>a1. Short-term trade payables to related parties</i> (Details in Note VIII.2)	5,123,940,784	7,278,883,364
<i>a2. Other short-term trade payables</i>	892,309,011,452	519,698,762,875
Sinotruk Import & Export Co., Ltd.	654,062,275,595	409,608,741,121
Dongfeng Automobile Co., Ltd	37,959,776,564	28,303,408,563
Tam Tri Manh Company Limited	33,454,931,887	6,030,269,189
Precision Mechanical Joint Stock Company No. 1	15,395,004,079	11,817,632,105
Saic GM Wuling Automobile Company Limited	7,347,582,972	9,483,608,482
Starcharge Energy Pte. Ltd.	-	15,148,885,400
Mechanical Construction and Design Consulting Joint Stock Company 30-4	8,556,539,973	7,230,815,828
China Dong Feng Motor Industry Imp & Exp. co., ltd	50,563,318,574	-
Nanjing Meter Energy Technology co., ltd	16,289,676,650	-
Saigon Newport Corporation Limited Company	12,694,438,519	2,468,044,210
Other short-term payables to suppliers	55,985,466,639	29,607,357,977
Total	897,432,952,236	526,977,646,239
b. Long-term trade payables		
<i>b1. Long-term trade payables to related parties</i>	-	-
<i>b2. Other long-term trade payables</i>	-	-
Total	-	-

16. Advances from customers

	30/6/2026 VND	01/01/2026 VND
a. Short-term advances from customers		
<i>a1. Short-term advances from related parties</i> (Details in Note VIII.2)	9,343,928,186	15,703,864,314
<i>a2. Other short-term advances from customers</i>	58,287,504,981	55,324,200,060
Auto Transport Service Joint Stock Company No. 8	17,045,689,240	17,045,689,240
Tam Tri Manh Company Limited	11,297,578,538	849,368,762
Other short-term advance payments by the buyer	29,944,237,203	37,429,142,058
Total	67,631,433,167	71,028,064,374
b. Long-term advances from customers		
<i>b1. Long-term advances from related parties</i>	-	-
<i>b2. Other long-term advances from customers</i>	-	-
Total	-	-

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

17. Taxes and other amounts payable to the state

	01/01/2026		Amount payable during the period		30/6/2026	
	Receivable VND	Payable VND	VND	VND	Receivable VND	Payable VND
<i>a. Short term</i>						
Output VAT	148,122,017	10,047,402,244	135,602,278,647	141,839,694,555	14,906,890	3,676,771,209
VAT on imported goods	-	8,178,432,355	2,604,476,464	8,676,797,639	-	2,106,111,180
Special consumption tax	-	-	54,958,240,472	54,958,240,472	-	-
Import and export tax	-	831,204,076	1,324,949,930	1,734,402,666	-	421,751,340
Corporate income tax	148,122,017	-	72,104,476,885	71,971,261,758	14,906,890	-
Personal income tax	-	263,175,640	-	-	-	263,175,640
Resource tax	-	774,125,173	3,678,652,896	3,567,390,020	-	885,388,049
Real estate tax, land rent	-	465,000	2,610,000	2,730,000	-	345,000
<i>b. Long term</i>	-	-	928,872,000	928,872,000	-	-
Total	148,122,017	10,047,402,244	135,602,278,647	141,839,694,555	14,906,890	3,676,771,209

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****18. Fees must be paid**

	30/6/2026 VND	01/01/2026 VND
a. Short term		
Accrued interest expense	856,667,880	1,155,810,725
Import costs	4,973,165,271	798,656,256
Cost of transporting the vehicle to the dealer	3,628,862,313	1,059,169,936
Salary deduction costs exceed output	10,117,659,423	-
LC costs	6,833,929,053	4,104,639,544
Sales consulting costs	3,940,500,000	3,548,000,000
Other short-term payable expenses	1,450,549,977	1,221,544,414
Total	31,801,333,917	11,887,820,875

19. Other payables

	30/6/2026 VND	01/01/2026 VND
a. Short term		
Union fees	1,761,720,100	1,590,281,800
Social insurance	51,920,034	-
Receive deposits and short-term bets	44,000,000	21,000,000
Other payables and payables	21,564,202,234	12,803,014,268
- <i>Auto Transport Services Joint Stock Company</i>		
<i>No. 8</i>	6,039,097,527	1,193,924,373
- <i>Saic GM Wuling Automobile Company Limited</i>	1,901,300,131	1,482,760,115
- <i>Mr. Bui Van Huu</i>	4,907,972,845	4,198,178,359
- <i>Minh Khue Industrial Development Company Limited</i>	4,798,181,832	-
- <i>Other objects</i>	3,917,649,899	5,928,151,421
Total	23,421,842,368	14,414,296,068
b. Long term		
Receive deposits and long-term bets	28,262,000,000	29,462,000,000
Total	28,262,000,000	29,462,000,000

20. Unearned revenue

	30/6/2026 VND	01/01/2026 VND
b. Long term		
Other long-term unearned revenue (*)	312,195,546	-
Total	312,195,546	-

(*) The difference between the income from the sale of fixed assets and the carrying amount of the assets and the leaseback of the assets.

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

21. Equity

a) Reconciliation table of equity fluctuations

	Owner's investment capital VND	Share capital surplus VND	Other capital of the owner VND	Treasury shares VND	Investment and development fund VND	Undistributed after- tax profits VND	Total VND
Balance at the beginning of the previous year	372,876,800,000	360,727,500	483,226,387	(8,680,989,647)	17,289,479,810	(262,428,465,671)	119,900,778,379
Capital increase in previous year	-	-	-	-	-	-	-
Profit in the previous year	-	-	-	-	-	64,737,767,693	64,737,767,693
Balance at the end of the previous year	372,876,800,000	360,727,500	483,226,387	(8,680,989,647)	17,289,479,810	(197,690,697,978)	184,638,546,072
Balance at the beginning of this period	-	-	-	-	-	-	-
Increase capital during this period	-	-	-	-	-	63,785,633,865	63,785,633,865
Profit during the period	-	-	-	-	-	-	-
Balance at the end of this period	372,876,800,000	360,727,500	483,226,387	(8,680,989,647)	17,289,479,810	(133,905,064,113)	248,424,179,937

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****b) Details of the owner's investment capital**

	30/6/2026 VND	%	01/01/2026 VND	%
Mr. Bui Van Huu	123,057,040,000	33.00	123,057,040,000	33.00
Other parties	245,722,760,000	65.90	245,722,760,000	65.90
Treasury shares	4,097,000,000	1.10	4,097,000,000	1.10
Total	372,876,800,000	100	372,876,800,000	100

c) Capital transactions with owners and distribution of dividends and profit sharing

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Owner's investment capital		
Capital contributed at the beginning of the year	372,876,800,000	372,876,800,000
Contributed capital increased during the period	-	-
Contributed capital decreased during the period	-	-
Contributed capital at the end of the period	372,876,800,000	372,876,800,000
Dividends and distributed profits	-	-

d) Stocks

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Number of shares registered to issue	37,287,680	37,287,680
Number of shares sold to the public	37,287,680	37,287,680
- <i>Common shares</i>	37,287,680	37,287,680
- <i>Preference shares</i>	-	-
Number of shares repurchased	409,700	409,700
- <i>Common shares</i>	409,700	409,700
- <i>Preference shares</i>	-	-
Number of outstanding shares	36,877,980	36,877,980
- <i>Common shares</i>	36,877,980	36,877,980
- <i>Preference shares</i>	-	-

Par value of outstanding shares: 10,000 VND/Share

22. Items outside the separate financial position statement

	30/6/2026	01/01/2026
Foreign currencies of all kinds		
- <i>USD</i>	14,263.62	4,302,036.00
- <i>EUR</i>	12.3	23.00
	30/6/2026 VND	01/01/2026 VND
Bad debts have been resolved	3,754,348,264	3,754,348,264

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****23. Other**

The company leases the 9th and 10th floors of Coninco Tower, No. 04 Ton That Tung, Kim Lien Ward, Hanoi in the form of operating lease. Lease term is 50 years from January 18, 2020 with the possibility of further extension.

	30/6/2026 VND	01/01/2026 VND
Total rental payments made under the operating lease agreement	44,261,091,203	44,261,091,203
Remaining unallocated value	34,603,705,179	35,398,228,779

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE BUSINESS RESULTS REPORT**1. Revenue from sales and service provision**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Revenue from sales of goods	6,205,964,182	168,849,487,789
Product sales revenue	1,124,532,264,929	1,063,195,667,880
Revenue from service provision	3,893,041,810	1,698,075,987
Total	1,134,631,270,921	1,233,743,231,656

Of which:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Revenue from related parties (Details in Note VIII.2)	181,454,185,827	279,563,947,619

2. Revenue deductions

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Trade discount	1,791,446,157	1,027,027,555
Reduced sales price	-	-
Goods sold were returned	162,962,963	1,058,265,186
Total	1,954,409,120	2,085,292,741

3. Cost of goods sold

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of goods sold	3,744,050,366	177,149,433,817
Cost price of products sold	955,782,886,502	917,459,268,750
Cost of services provided	1,119,305,460	4,802,795,655
Provision for devaluation of inventory	10,757,446,487	(384,627,127)
Total	971,403,688,815	1,099,026,871,095

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****4. Financial income**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest on demand deposits	1,793,521	2,996,370
Interest on term deposits and loans	2,529,718,395	1,890,839,410
Exchange rate difference interest	2,423,829,041	-
Total	4,955,340,957	3,064,351,220

5. Financial expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Borrowing costs	29,042,878,365	13,028,168,270
Exchange rate difference loss	2,393,901,204	9,992,384,656
Provision for devaluation of investments	2,763,536,475	1,122,590,433
Other financial expenses	874,714,243	-
Reversal of provision for investment price decline	-	(153,500)
Total	35,075,030,287	24,142,989,859

6. Other income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Liquidation and sale of property, plant and equipment	255,761,241	18,518,519
Components are provided free of charge	1,219,438,581	984,403,556
Fines collected	165,000,000	79,473,540
Liquidation of scrap	1,342,592,592	-
Written-off payables	463,882,852	-
Advertising cost support received	388,276,070	21,497,700
Others	812,459,748	43,435,848
Total	4,647,411,084	1,147,329,163

7. Other expense

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Liquidation and sale of property, plant and equipment	9,745,470	-
Fines and late payments	225,879,279	4,501,177,303
Contract penalty	3,970,458,911	-
Others	988,333,301	19,223,616
Total	5,194,416,961	4,520,400,919

TMT MOTORS CORPORATION

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****8. Selling expenses**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Sales staff costs	21,557,056,939	11,350,184,264
Material costs	85,964,536	566,635,178
Cost of office supplies	127,818,472	87,202,989
Depreciation costs	490,956,378	464,080,446
Warranty costs	111,772,857	1,593,349,518
Cost of services purchased from outside	22,550,125,560	10,400,657,380
Other expenses	1,114,217,167	2,963,693,183
Total	46,037,911,909	27,425,802,958

9. General and administrative expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Management staff costs	10,779,560,289	11,663,443,378
Management material costs	830,909	-
Cost of office supplies	781,619,091	863,219,292
Depreciation costs	1,093,120,896	1,626,304,260
Taxes, fees and charges	530,123,820	880,521,146
Contingency costs	-	944,306,850
Outsourced service costs	6,824,290,688	8,668,109,525
Other business management expenses	773,386,312	186,808,002
Total	20,782,932,005	24,832,712,453

10. Corporate income tax expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Corporate income tax expense calculated on taxable income for the current period (*)	-	-
Adjust previous years' corporate income tax expenses to the current corporate income tax expenses of this period	-	-
Total current corporate income tax costs	-	-

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****(*) Corporate income tax expense is calculated on current taxable income**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Accounting profit before tax	64,733,681,865	55,920,842,014
Adjustments increase	389,779,721	4,676,401,273
<i>Fines for administrative violations, fines for late tax payment</i>	225,879,279	4,501,177,303
<i>Loss from exchange rate difference at the end of the period of bank deposits</i>	-	168,550,983
<i>Other expenses</i>	163,900,442	6,672,987
Reduced adjustments	65,123,461,586	60,597,243,287
<i>Foreign exchange gain from year-end revaluation of receivables and bank deposits</i>	197,064,270	-
<i>Loss carry forward in 2024 (**)</i>	64,926,397,316	60,597,243,287
Income subject to corporate income tax	-	-
Corporate income tax rate	20%	20%
Corporate income tax	-	-
Current income tax expense	-	-

() The Company's loss transfer appendix is as follows:**

No.	Year of loss	Total loss incurred	Loss carried forward in this tax period	The loss is carried forward to the following tax periods
1	2024	252,198,962,330	-	252,198,962,330
2	2025	-	76,084,794,593	176,114,167,737
3	6-month 2026	-	64,926,397,316	187,272,565,014

11. Production and business costs by factor

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of raw materials and materials	605,080,312,964	1,004,582,367,810
Labor expense	83,542,715,568	59,681,855,960
Depreciation of fixed assets	9,759,751,692	9,773,879,748
Outside services expense	34,743,183,958	24,055,326,199
Other cash expenses	5,090,456,262	10,628,425,513
Provision expense	-	(384,627,127)
Total	738,216,420,444	1,108,337,228,103

12. Basic/diluted earnings per share

The company does not calculate this indicator on the separate financial statements because according to the provisions of accounting standard No. 30 on "Earnings per share" requires that if the company must prepare both separate financial statements and consolidated financial statements, it must only present information about earnings per share according to the provisions of this standard on the consolidated financial statements.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE INTERIM CASH FLOW STATEMENT**

Non-cash transactions affect the interim separate statement of cash flows

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Contribute capital to subsidiaries through debt offsetting	16,773,858,079	-
Repay loan principal by offsetting debt	23,277,898,183	-

VIII. OTHER INFORMATION**1. Event information after the year**

There are no material events occurring after the date of preparation of the Separate Financial Statements that require adjustment or disclosure in the interim Separate Financial Statements.

2. Information about related parties***Deal with key management members and relevant individuals***

Key management members and related individuals include: members of the Board of Directors, Board of Directors, Chief Financial Officer, Chief Accountant and close family members of these individuals.

Individuals related to the Company include:

Related individuals	Relationship
Mr. Bui Van Huu	Chairman of the Board of Directors
Mr. Bui Quoc Cong	Vice Chairman of the Board of Directors and Deputy General Director
Mr. Vu Dinh Phong	Member of the Board of Directors
Mr. Bui Quoc Hung	Member of the Board of Directors and Deputy General Director
Mr. Mai Tien	Member of the Board of Directors
Mr. Bui Quang Huy	Member of the Board of Directors and Deputy General Director
Mr. Bui Tien Dat	Member of the Board of Directors
Mr. Pham Kim Duc	Deputy General Director
Mr. Nguyen Nghia Trung	Chief accountant
Mr. Le Tien Phan	Major shareholder (ownership rate 11.72%)
Ms. Bui Thi Hong Nhung	Major shareholder (ownership rate 7.43%)
Ms. Bui Thi Hue	Major shareholder (ownership rate 9.99%)
Ms. Trinh Thi Hong Le	Mr. Mai Tien's wife
Mr. Bui Trung Dung	Mr. Bui Van Huu's brother

Transactions with key management members and related individuals are as follows:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Mr. Bui Van Huu		
Get a loan	80,803,484,000	5,289,336,987
Loan repayment	3,586,200,000	5,289,336,987
Ms. Bui Thi Hong Nhung		
Loan repayment	78,335,069,000	-
Ms. Pham Thi Nguyet		
Loan repayment	4,450,000,000	-

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

At the end of the accounting period, liabilities to key management members and related individuals are as follows:

	30/6/2026	01/01/2026
	VND	VND
Mr. Bui Van Huu		
Get a loan	181,024,184,000	103,806,900,000
Other payables	4,907,972,845	4,198,178,359
Ms. Bui Thi Hong Nhung		
Get a loan	-	78,335,069,000
Ms. Pham Thi Nguyet		
Get a loan	-	4,450,000,000
Ms. Trinh Thi Hong Le		
Get a loan	1,282,985,000	1,282,985,000
Total liabilities	187,215,141,845	192,073,132,359

Income details of key management members in 06 months of 2026:

Full name	Position	Salary, bonus	Remuneration	Total income
		VND	VND	VND
	Board of Directors	6,692,308,864	683,640,100	7,375,948,964
Mr. Bui Van Huu	Chairman	2,639,236,577	265,384,500	2,904,621,077
Mr. Bui Quoc Cong	Vice president and Deputy General Director	1,851,010,538	156,923,000	2,007,933,538
Mr. Bui Quoc Hung	Member and Deputy General Director	669,601,357	101,528,900	771,130,257
Mr. Bui Quang Huy	Member and Deputy General Director	759,844,879	86,919,100	846,763,979
Mr. Vu Dinh Phong	Member	228,354,613	42,884,600	271,239,213
Mr. Mai Tien	Member	5,000,000	30,000,000	35,000,000
Mr. Bui Tien Dat	Member	5,000,000	-	5,000,000
Mr. Pham Kim Duc	Deputy General Director	534,260,900	-	534,260,900
	Supervisory Board	317,597,358	45,026,600	362,623,958
Ms. Nguyen Thi Bich Hanh	Head of Supervisory Board	193,587,914	21,026,600	214,614,514
Mr. Bui Van Kien	Member	122,009,444	12,000,000	134,009,444
Ms. Le Thi Nga	Member	2,000,000	12,000,000	14,000,000
Total		7,009,906,223	728,666,700,00	7,738,572,923

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

Income details of key management members in 06 months of 2025:

Full name	Position	Salary, bonus VND	Remuneration VND	Total income VND
	Board of Directors	3,570,964,778	773,828,166	4,344,792,944
Mr. Bui Van Huu	Chairman	1,564,102,333	273,076,800	1,837,179,133
Mr. Bui Quoc Cong	Vice president	1,036,410,111	163,846,200	1,200,256,311
Mr. Bui Quoc Hung	Member	371,983,111	109,469,200	481,452,311
Mr. Bui Quang Huy	Member	392,820,556	106,923,000	499,743,556
Mr. Vu Dinh Phong	Member	205,648,667	53,846,300	259,494,967
Mr. Mai Tien	Member	-	33,333,333	33,333,333
Mr. Bui Tien Dat	Member	-	33,333,333	33,333,333
	Supervisory Board	188,256,444	50,163,644	238,420,088
Ms. Nguyen Thi Bich Hanh	Head of Supervisory Board	188,256,444	25,719,200	213,975,644
Mr. Bui Van Kien	Member	-	11,111,111	11,111,111
Ms. Le Thi Nga	Member	-	13,333,333	13,333,333
Total		3,759,221,222	823,991,810	4,583,213,032

Transactions with other related parties

Other related parties to the Company include: affiliated companies, jointly controlled businesses, individuals with direct or indirect voting rights in the Company and close members of their families, businesses managed by key management employees and individuals with direct or indirect voting rights of the Company and close members of their families.

Other related parties to the Company include:

Related parties	Relationship
Ngoc Anh Trading - Services - General Joint Stock Company	Subsidiary company
TMT Da Nang Automobile Joint Stock Company	Subsidiary company
Vietnam Charging Station Investment Joint Stock Company	Subsidiary company
Business and Service Joint Stock Company No. 8	Mr. Bui Van Huu - Chairman of the Board of Directors of the Company is also a shareholder holding 69.85% shares of No. 8 Business and Services Joint Stock Company
TMT Saigon Automobile Joint Stock Company	Mr. Bui Van Huu - Chairman of the Board of Directors of the Company is also Chairman of the Board of Directors of Saigon TMT Auto Joint Stock Company
Sinotruk Vietnam Distribution Joint Stock Company	Mr. Bui Van Huu - Chairman of the Board of Directors of the Company is also Chairman of the Board of Directors of Sinotruk Vietnam Distribution Joint Stock Company
TMH Hung Yen Automobile Joint Stock Company	Mr. Bui Trung Dung is a shareholder holding 20% of the shares in TMH Hung Yen Automobile Joint Stock Company.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

Transactions arising during the period between the Company and other related parties are as follows:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Sell goods	175,302,447,247	278,118,193,854
TMT Da Nang Automobile Joint Stock Company	31,967,580,189	16,544,503,705
TMT Saigon Auto Joint Stock Company	26,913,786,350	44,098,161,354
Business and Service Joint Stock Company No. 8	42,744,499,168	17,346,791,778
Vietnam Charging Station Investment Joint Stock Company	31,948,961,890	-
TMH Hung Yen Automobile Joint Stock Company	41,727,619,650	200,128,737,017
Trade discount	-	23,148,148
Business and Service Joint Stock Company No. 8	-	23,148,148
Providing services	6,151,738,580	1,445,753,765
TMT Da Nang Automobile Joint Stock Company	-	29,003,704
TMT Saigon Auto Joint Stock Company	60,000,000	1,407,941,727
Business and Service Joint Stock Company No. 8	2,426,528,442	8,808,334
Vietnam Charging Station Investment Joint Stock Company	3,665,210,138	-
Liquidation of property, plant and equipment	432,727,273	-
Vietnam Charging Station Investment Joint Stock Company	432,727,273	-
Purchase of goods and services	-	10,396,944,453
TMH Hung Yen Automobile Joint Stock Company	-	10,396,944,453
Borrowings	77,976,000,000	-
Vietnam Charging Station Investment Joint Stock Company	77,976,000,000	-
Transfer capital contributions	77,977,569,648	-
Vietnam Charging Station Investment Joint Stock Company	77,977,569,648	-
Contribute capital by offsetting debt	16,773,858,079	-
Vietnam Charging Station Investment Joint Stock Company	16,773,858,079	-

At the end of the accounting period, outstanding balances with other related parties are as follows:

	30/6/2026 VND	01/01/2026 VND
Short-term customer receivables	61,770,309,738	64,550,402,623
TMT Da Nang Automobile Joint Stock Company	6,722,894,326	761,688,726
Business and Service Joint Stock Company No. 8	30,647,970,422	20,615,548,150
TMT Saigon Automobile Joint Stock Company	13,173,867,724	9,208,271,339
TMH Hung Yen Automobile Joint Stock Company	11,225,577,266	33,964,894,408
Short-term advance payments to sellers	41,560,719,938	39,860,829,296
TMT Da Nang Automobile Joint Stock Company	4,855,681,239	4,855,681,239
Business and Service Joint Stock Company No. 8	21,413,914,303	20,587,693,642
TMT Saigon Automobile Joint Stock Company	10,917,153,696	10,043,483,715
TMH Hung Yen Automobile Joint Stock Company	4,373,970,700	4,373,970,700
Other short-term receivables	29,715,048,455	1,886,550,931
TMT Da Nang Automobile Joint Stock Company	43,330,587	43,330,587

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

	30/6/2026 VND	01/01/2026 VND
Business and Service Joint Stock Company No. 8	1,794,630,194	999,102,322
TMT Saigon Automobile Joint Stock Company	1,300,000,000	160,000,000
TMH Hung Yen Automobile Joint Stock Company	26,577,087,674	684,118,022
Total receivables	133,046,078,131	106,297,782,850
Short-term payables to suppliers	5,123,940,784	7,278,883,364
Business and Service Joint Stock Company No. 8	-	126,939,840
Ngoc Anh General Trading and Services Joint Stock Company	1,120,060,791	1,120,060,791
TMT Saigon Automobile Joint Stock Company	14,351,645	1,987,200
TMH Hung Yen Automobile Joint Stock Company	3,989,528,348	6,029,895,533
Buyer pays short-term in advance	9,343,928,186	15,703,864,314
TMT Da Nang Automobile Joint Stock Company	4,627,520,392	4,909,348,392
Business and Service Joint Stock Company No. 8	841,015,420	4,744,651,938
TMT Saigon Automobile Joint Stock Company	45,649,834	721,649,834
TMH Hung Yen Automobile Joint Stock Company	3,829,742,540	5,328,214,150
Other long-term payables	1,150,000,000	1,150,000,000
Business and Service Joint Stock Company No. 8	800,000,000	800,000,000
TMH Hung Yen Automobile Joint Stock Company	350,000,000	350,000,000
Total liabilities	15,617,868,970	24,132,747,678

3. Information about the department

Segment information is presented by business lines and geographical areas. Segment reporting is mainly based on business lines. Sub-segment reporting by geographic area.

Business field:

The company has the following main business areas:

- Commercial field: selling cars and spare parts;
- Service field: rental services, car repair and maintenance services.

More than 99% of the Company's revenue is from buying and selling cars and spare parts.

Geographical area:

The Company's activities mainly take place in the territory of Vietnam.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****4. Fair value of financial assets and liabilities**

	30/6/2026		01/01/2026	
	Book value VND	Provision VND	Book value VND	Provision VND
Financial assets				
Cash and cash equivalents	296,095,888,469	-	365,187,765,433	-
Trade and other receivables	107,429,874,188	(13,894,696,425)	92,457,857,738	(13,894,696,425)
Advances to suppliers	94,586,246,338	(2,316,184,202)	48,831,244,057	(2,316,184,202)
Short-term financial investments	54,628,712,302	(196,600)	142,793,999,220	(153,930)
Long-term financial investments	127,899,500,000	(12,339,076,175)	33,148,072,273	(9,575,582,370)
Total	680,640,221,297	(28,550,153,402)	682,418,938,721	(25,786,616,927)

	Book value	
	30/6/2026 VND	01/01/2026 VND
Financial liabilities		
Loans and debt	909,661,975,121	646,763,311,290
Must pay the seller	897,432,952,236	526,977,646,239
Buyer pays in advance	67,631,433,167	71,028,064,374
Fees must be paid	31,801,333,917	11,887,820,875
Other payables and payables	21,564,202,234	12,803,014,268
Total	1,928,091,896,675	1,269,459,857,046

The Company has not determined the fair value of financial assets and financial liabilities at the end of the fiscal year because Circular No. 210/2009/TT-BTC issued by the Ministry of Finance on November 6, 2009 as well as current regulations do not have specific instructions on determining the fair value of financial assets and financial liabilities. Circular 210/2009/TT-BTC requires the application of International Financial Reporting Standards on the presentation of separate financial statements and disclosure of information for financial instruments but does not provide equivalent guidance for the evaluation and recognition of financial instruments, including the application of fair value to comply with International Financial Reporting Standards.

5. Guaranteed assets

The company has mortgaged property, plant and equipment to secure bank loans (see notes V.7, V.9 and V.12). At the end of the year, the Company did not hold any collateral assets of other entities.

6. Credit risk

Credit risk is the risk that a counterparty will not fulfill its obligations under the provisions of a financial instrument or customer contract, resulting in financial loss. The Company has credit risk from its business activities (mainly with respect to accounts receivable from customers) and from its financing activities including bank deposits and other financial instruments.

TMT MOTORS CORPORATION

Address: Floor 9+10, Coninco Building, No. 4 Ton That Tung, Kim Lien Ward, City. Hanoi

INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

Customer receivables: The Company's management of customer credit risk is based on the Company's policies, procedures and Control processes related to customer credit risk management.

Unpaid customer receivables are regularly monitored. Provisioning capacity analyzes are performed at the reporting date on a customer-by-customer basis for large customers. On this basis, the Company does not have concentrated credit risk.

Bank deposits: Most of the Company's bank deposits are deposited at large, reputable banks in Vietnam. The Company finds that the concentration of credit risk in bank deposits is low.

7. Liquidity risk

Liquidity risk is the risk that the Company will have difficulty meeting its financial obligations due to lack of capital. The Company's liquidity risk arises mainly due to mismatches in the terms of financial assets and financial liabilities.

The Company monitors liquidity risk by maintaining cash and cash equivalents at levels deemed sufficient by Management to financially support the Company's business activities and to minimize the impact of changes in cash flows.

Maturity information of the Company's financial liabilities based on undiscounted payment values according to the contract is as follows:

	From 01 year and down VND	From 01 year up to 05 years VND	Total VND
30/6/2026			
Borrowings and debts	675,301,033,693	234,360,941,428	909,661,975,121
Trade payables	897,432,952,236	-	897,432,952,236
Advances from customers	67,631,433,167	-	67,631,433,167
Accrued expenses	31,801,333,917	-	31,801,333,917
Other payables and liabilities	21,564,202,234	-	21,564,202,234
01/01/2026			
Borrowings and debts	453,150,418,944	193,612,892,346	646,763,311,290
Trade payables	526,977,646,239	-	526,977,646,239
Advances from customers	71,028,064,374	-	71,028,064,374
Accrued expenses	11,887,820,875	-	11,887,820,875
Other payables and liabilities	21,564,202,234	-	21,564,202,234

The company believes that the risk concentration for debt repayment is low. The company has the ability to pay due debts from cash flow from business activities and proceeds from maturing financial assets.

8. Market risks

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate with changes in market prices. Market risk includes 3 types: Foreign currency risk, interest rate risk and other price risks.

Foreign currency risk:

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in exchange rates.

The Company manages foreign currency risk by considering current and projected markets when the Company plans for future transactions in foreign currencies. The Company monitors the risks to financial assets and liabilities denominated in foreign currencies.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)*****Interest rate risk:***

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's risk of changes in market interest rates is mainly related to short-term deposits and loans.

The Company manages interest rate risk by closely monitoring relevant market conditions to determine a reasonable interest rate policy that is beneficial for the Company's risk management purposes.

The Company does not perform a sensitivity analysis for interest rates because the risk due to changes in interest rates at the reporting date is negligible or the financial liabilities have fixed interest rates.

Other price risks

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate in response to changes in market prices other than changes in interest rates and exchange rates.

9. Information about ongoing operations

During the period, there were no activities or events that had a significant impact on the Company's ability to continue as a going concern. Therefore, the Company's interim separate financial statements are prepared on the assumption that the Company will operate continuously.

10. Comparative data

Comparative data on the interim separate statement of financial position are data on the separate Balance Sheet as of December 31, 2025, which has been audited by NVA Auditing Company Limited - Northern Branch. The comparative data on the interim separate production and business performance report and the interim separate cash flow statement are the figures on the interim separate financial statements for the 6-month accounting period ended June 30, 2025, which have been reviewed by NVA Auditing Company Limited - Northern Branch. As stated in Note I.07, from 01/01/2026, the Company applies Circular No. 99/2025/TT-BTC. Due to this change in accounting policy, the presentation of some financial statement items has changed. Some comparative indicators as at 01/01/2026 were reclassified to comply with the provisions of Circular 99 on financial statement presentation. Specifically as follows:

Mid-year separate statement of financial position (Separate balance sheet):

Items	01/01/2026	31/12/2025
	(restated)	(according to
	VND	reports before)
		VND
Cash equivalents	235,703,390,411	235,000,000,000
Receivables from short-term loans	-	600,000,000
Short-term held-to-maturity investment	142,792,925,690	-
Other short-term receivables	45,293,988,840	188,190,304,941

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)****Interim separate cash flow statement:**

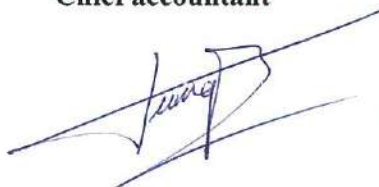
Items	From 01/01/2025	From 01/01/2025
	to 30/6/2025	to 30/6/2025
	(restatement)	(according to
	VND	reports before)
(Gain)/loss on investing activities	(1,890,702,610)	(1,893,698,980)
Interest and dividends received	813,543,035	816,539,405

Prepared by



Bui Duc Huy

Chief accountant



Nguyen Nghia Trung

Chairman of the Board of Directors



Bui Van Huu



Hanoi, 24 August 2026