

Số: 703 /TB-TMT-HĐQT
No: 703 /TB-TMT-HĐQT

Hà Nội, ngày 29 tháng 10 năm 2026
Hanoi, 29 October, 2026

**CÔNG BỐ THÔNG TIN
TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA
ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC
VÀ SGĐCK 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 to be Disclosed:

Ngày 29/10/2026, Công ty cổ phần ô tô TMT công bố báo cáo tài chính hợp nhất quý
3 năm 2026

(On 29 October, 2026, TMT Motors Corporation announced its consolidated financial
statements Q3-2026)

Thông tin này đã được đăng công bố trên trang thông tin điện tử của Công ty cổ phần
ô tô TMT vào ngày 29/10/2026: <https://tmt-vietnam.com>

(This information was published on the website of TMT Motors Corporation on 29
October, 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 hợp nhất Q3-2026

(Consolidated financial statements Q3-2026)

Giải trình KQ SXKD quý Q3/2026

(Explanation of Business Performance Results
for Q3 2026)

NGƯỜI CÔNG BỐ THÔNG TIN 
(INFORMATION DISCLOSURE PERSON)



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

TMT MOTORS CORPORATION

No: 698 /TMT-TCKT

V/v: Explanation of the variance in operating results between the third quarter 2026 financial statements and the corresponding period of the third quarter of 2025

SOCIALIST REPUBLIC OF VIETNAM**Independence – Freedom – Happiness**

Ha Noi, October 29, 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 released its financial statements for the third quarter of 2026. In relation to the information disclosed, the Company hereby provides the following explanation for the increase of more than 10% in profit after tax compared with the corresponding period of the third quarter of 2025:

1. Separate Statement of Profit or Loss for the third quarter of 2026 compared with the corresponding period of the third quarter of 2025

Unit of measurement: Million VND

STT	Description	Quarter III 2026	Quarter III 2025	Variance	Percentage (%)
1	Net revenue from sales of goods and rendering of services	476.434	386.055	90.379	23%
2	Cost of goods sold	411.823	340.270	71.553	21%
3	Gross profit from sales of goods and rendering of services	64.611	45.785	18.826	41%
4	Financial income	3.220	3.747	(527)	-14%
5	Financial expense	26.036	15.353	10.683	70%
6	Selling expense	24.646	19.202	5.444	28%
7	General and administrative expense	10.321	12.498	(2.177)	-17%
8	Profit after corporate income tax	7.305	2.346	4.959	211%

Profit after tax in the third quarter of 2026 amounted to VND 7,3 billion, representing an increase of VND 49 billion compared to the third quarter of 2025. The main reasons are as follows:

- Net revenue in the third quarter of 2026 reached VND 476,4 billion, a increase of VND 90,3 billion (equivalent to 23%) compared to the same period in 2025. Mainly due to the Company's intensified sales activities, expansion of its sales market, and higher sales volume of certain key product lines during the third quarter of 2026 compared with the same period of the previous year.

- In addition, the Company continued to implement eight key objectives set by the Board of Directors, with a focus on restructuring the product portfolio and supplier system. Sales volume in the third quarter of 2026 consisted entirely of Wuling and Euro 5-compliant vehicles, featuring good quality, attractive designs, appropriate technical configurations, and competitive pricing. Products sold during the period were well aligned with market demand, contributing to improved operating efficiency and gross profit margins.

*tc*

- **Cost of goods sold increased by VND 71,5 billion (equivalent to a 21%),** in line with the increase in net revenue. However, the growth rate of cost of goods sold was lower than the growth rate of net revenue as the Company effectively controlled production costs, optimized procurement costs and its product mix, thereby improving overall operating efficiency.

- **Finance income decreased by VND 527 million, or 14%,** compared with the corresponding period of 2025. The decrease was mainly attributable to changes in interest income from bank deposits and the recognition of certain other finance income.

- **Finance costs increased by VND 10,7 billion, or 70%,** compared with the corresponding period of 2025, mainly due to higher interest expenses resulting from increased borrowings to meet working capital requirements for business operations and investments. Finance costs were also affected by exchange rate fluctuations on foreign currency borrowings and outstanding foreign currency payables.

- **Selling expenses increased by VND 5,44 billion, or 28%,** compared with the corresponding period of 2025, mainly due to the Company's intensified sales promotion and marketing activities, enhanced support for its dealer network, and higher sales volume aimed at expanding its market share.

- **General and administrative expenses decreased by VND 2,2 billion, or 17%,** compared with the corresponding period of the previous year, as the Company continued to implement cost-saving measures, enhance management efficiency, streamline its organizational structure, and maintain strict control over administrative expenses

2. Consolidated data variance for QIII 2026 compared to QIII 2025

Stt	Chỉ tiêu	Quarter III 2026	Quarter III 2025	Variance	Percentage (%)
1	Net revenue from sales of goods and rendering of services	475.510	386.676	88.834	23%
2	Profit after corporate income tax	7.923	2.600	5.323	205%

Profit after tax increased by VND 5.3 billion, equivalent to a 205% increase compared to the third quarter of 2025, mainly due to a significant increase in gross profit from sales and a decrease in general and administrative expenses.

The above are the main reasons that have significantly impacted the variance in the self-prepared financial statements for the third quarter of 2026 and third quarter of 2025 of TMT Motors Coporation.

Sincerely!

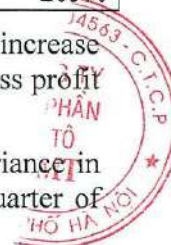
Recipients:

- As above;
- Save, Finance-Accounting Dept..

ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRMAN


BUI VAN HUU



TMT MOTORS COPORATION

SOCIALIST REPUBLIC OF VIETNAM

Số: ~~699~~ TMT-TCKT

Independence – Freedom – Happiness

*V/v: Explanation and Report on Measures to
Remedy the Accumulated Losses in 2024*

Hanoi, October 29, 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 third 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: 68.093.183.986

Accumulated retained earnings (139.016.642.363)

In the first nine months of 2026, the Company recorded a positive profit after tax of VND 68,1 billion, contributing to a reduction in accumulated losses to VND 139,01 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.

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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 COPORATION



TMT MOTORS CORPORATION
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

October 2026

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TMT MOTORS CORPORATION

9th + 10th Floor, Coninco Building, 4 Ton That Tung Street, Kim Lien Ward, Hanoi City

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of TMT Motors Corporation (hereinafter referred to as “the Company”) presents this report together with the Company’s audited consolidated Financial Statements for the financial year ended 30 September 2026.

BOARD OF DIRECTORS, BOARD OF SUPERVISION AND BOARD OF GENERAL DIRECTORS

The members of the Board of Directors, the Board of Supervisors, and the Board of General Directors of the Company who held office during the period ended 30 September 2026 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. Bui Quoc Hung	Member
Mr. Vu Dinh Phong	Member
Mr. Bui Quang Huy	Member
Mr. Mai Tien	Member
Mr. Bui Tien Dat	Member

Board of Supervision

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

Board of General Directors and Chief Accountant

Mr. Bui Quoc Hung	Deputy General Director
Mr. Bui Quang Huy	Deputy General Director
Mr. Nguyen Nghia Trung	Chief Accountant

The legal representative of the Company in 2026 and on the date of making this report is Mr. Bui Van Huu – Chairman of the Board of Directors.

RESPONSIBILITY OF BOARD OF MANAGEMENT FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Company’s Board of Management is responsible for preparing the Consolidated Financial Statements which give a true and fair view of the financial position as at 30 September 2026, as well as results of Consolidated business operations and Consolidated cash flows of the Corporation for the fiscal year ended, in accordance with accounting standards, Vietnamese accounting policy for enterprises and legal regulations related the preparation and presentation of the Consolidated Financial Statements. In preparing these Consolidated Financial Statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, and whether there are material misstatements that should be disclosed and explained in the Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;

TMT MOTORS CORPORATION

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The Board of Management confirms that the Company has complied with the above requirements in preparing the Consolidated Financial Statements.

STATEMENT OF THE BOARD OF MANAGEMENT (CONT'D)**RESPONSIBILITY OF BOARD OF MANAGEMENT FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)**

The Board of Management is responsible for ensuring that accounting books are properly recorded to give a reasonable view of the financial position of the Company at any time and to ensure that the Consolidated Financial Statements comply with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and legal regulations in Vietnam relevant to the preparation and presentation of the Consolidated Financial Statements. In addition, the Board of Management is also responsible for ensuring the safety of the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OTHER COMMITMENTS

The Board of Management commits that the Company shall not violate the obligations of information disclosure under Circular No. 96/2020/TT-BTC dated 16 November 2020 on information disclosure on the securities market, Circular No. 68/2024/TT-BTC dated 18 September 2024 amending and supplementing a number of articles of Circulars regulating securities trading on the securities trading system; clearing and settlement of securities transactions; activities of securities companies and information disclosure on the stock market, promulgated by the Ministry of Finance. At the same time, the Company complies with regulations Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities and Circular No. 116/2020/TT-BTC dated 31 December 2020 of the Ministry of Finance guiding some articles on corporate governance applicable to public companies in Decree No. 155/2020/ND-CP.

For and on behalf of the Board of Management,



A red circular stamp of TMT Motors Corporation is visible. The text inside the stamp includes 'M.S.D.N: 0100104563', 'CÔNG TY CỔ PHẦN Ô TÔ TMT', and 'THÀNH PHỐ HÀ NỘI'. A blue ink signature is written over the stamp.

Bui Van Huu

Chairman

Hanoi, 29th October 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 September 2026

Units: VND

ASSETS	Code	Note	Closing balance	Opening balance
A. CURRENT ASSETS	100		1.802.847.630.080	1.113.907.062.368
I. Cash and cash equivalents	110	5	315.464.053.985	365.457.818.476
1. Cash	111		65.464.053.985	129.754.428.065
2. Cash equivalents	112		250.000.000.000	235.703.390.411
II. Short-term financial investments	120		78.086.418.220	142.793.845.290
1. Trading securities	121	6.1	1.073.530	1.073.530
2. Provision for held-for-trading securities (*)	122	6.1	(199.000)	(153.930)
3. Held-to-Maturity Investments	123	6.2	78.085.543.690	142.792.925.690
4. Allowance for Short-term Held-to-Maturity Investments (*)	124		-	-
5. Other Short-term Investments	125		-	-
6. Allowance for Impairment of Other Short-term Investments (*)	126		-	-
III. Short-term receivables	130		318.284.900.468	148.180.790.726
1. Short-term trade receivables	131	7	87.998.034.343	78.467.759.672
2. Short-term prepayments to suppliers	132	8	152.305.684.143	39.396.973.428
3. Short-term internal receivables	133		-	-
4. Receivable according to construction contract progress plan	134		-	-
5. Other short-term receivables	135	9	94.192.062.609	46.526.938.253
6. Short-term provision for doubtful debts (*)	136	10	(16.210.880.627)	(16.210.880.627)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	11	1.040.538.891.183	449.566.427.843
1. Inventories	141		1.073.553.796.472	466.080.787.853
2. Provision against devaluation of inventories	149		(33.014.905.289)	(16.514.360.010)
V. Short-term Biological Assets	150		-	-
1. Short-term Livestock for Single-harvest Produce	151		-	-
2. Short-term Seasonal Crops or Crops for Single-harvest Produce	152		-	-
3. Allowance for Impairment of Short-term Biological Assets (*)	153		-	-
VI. Other current assets	160		50.473.366.224	7.908.180.033
1. Short-term Prepayments	161	13	5.579.354.178	3.226.088.151
2. Deductible VAT	162		43.443.363.017	4.533.969.865
3. Taxes and other receivables from the State Budget	163		1.450.649.029	148.122.017
4. Purchase and resale of Government bonds	164		-	-
5. Other short-term assets	165		-	-

Consolidated statement of financial position (Continue)

Units: VND

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ASSETS	Code	Note	Closing balance	Opening balance
B. NON-CURRENT ASSETS	200		374.156.184.979	368.928.077.157
I. Long-term receivables	210		1.801.239.578	1.150.987.955
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215	9	1.801.239.578	1.150.987.955
6. Long-term provision for doubtful debts (*)	216		-	-
II. Fixed Assets	220		193.869.603.713	190.068.226.562
1. Tangible fixed assets	221	14	180.054.682.783	179.096.733.102
- Historical cost	222		412.060.238.504	402.854.198.749
- Accumulated depreciation (*)	223		(232.005.555.721)	(223.757.465.647)
2. Finance lease assets	224	15	12.380.128.139	9.385.622.717
- Historical cost	225		13.775.463.747	9.499.897.918
- Accumulated depreciation (*)	226		(1.395.335.608)	(114.275.201)
3. Intangible fixed assets	227	16	1.434.792.791	1.585.870.743
- Historical cost	228		3.081.945.000	2.983.945.000
- Accumulated depreciation (*)	229		(1.647.152.209)	(1.398.074.257)
III. Non-current Biological Assets	230		-	-
1. Livestock for Recurring Produce	231		-	-
a) Immature Livestock for Recurring Produce	232		-	-
b) Mature Livestock for Recurring Produce	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term Livestock for Single-harvest Produce	236		-	-
3. Long-term Seasonal Crops or Crops for Single-harvest Produce	237		-	-
4. Allowance for Impairment of Non-current Biological Assets (*)	238		-	-
IV. Investment properties	240	17	81.763.408.711	83.442.366.901
- Historical cost	241		102.543.081.684	102.543.081.684
- Accumulated depreciation (*)	242		(20.779.672.973)	(19.100.714.783)
V. Long-term assets in progress	250		16.219.374.286	7.102.690.240
1. Long-term work in progress	251		-	-
2. Construction in progress	252	12	16.219.374.286	7.102.690.240
VI. Long-term financial investments	260		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in associates and joint-ventures	262		-	-
3. Investments in equity of other entities	263		-	-
4. Allowance for Impairment of Long-term Investments in Other Entities (*)	264		-	-
5. Held to maturity investments	265		-	-
6. Allowance for Long-term Held-to-Maturity Investments (*)	266		-	-
VII. Other long-term assets	270		80.502.558.691	87.163.805.499
1. Long-term prepaid expenses	271	13	74.124.379.755	79.660.065.576
2. Deferred Tax Assets	272		-	-
3. Long-term Equipment, Materials and Spare Parts	273		-	-
4. Other Non-current Assets	274		-	-
5. Goodwill	275		6.378.178.936	7.503.739.923
TOTAL ASSET	280		2.177.003.815.059	1.482.835.139.525

Consolidated statement of financial position (Continue)

Units: VND

CAPITAL	Code	Note	Closing balance	Opening balance
A. LIABILITIES	300		1,931,691,059,244	1,307,549,567,698
I. Current liabilities	310		1,720,479,336,832	1,082,559,558,878
1. Current liabilities	311	18	816,957,466,047	521,758,289,725
2. Short-term advances from customers	312	19	46,999,717,813	66,382,609,983
3. Dividends and Profit Payable	313		-	-
3. Taxes and other payables to the State Budget	314	20	3,452,889,187	10,048,795,164
4. Payables to employees	315		7,422,314,701	4,298,255,303
5. Short-term accrued expenses	316	22	19,947,984,877	11,916,647,314
6. Short-term internal payables	317		-	-
7. Payables according to the progress of the construction contract	318		-	-
8. Short-term Deferred Revenue	319		-	-
9. Other current payables	320	23	23,978,272,380	14,421,080,168
10. Short-term loans and finance lease obligation	321	21	801,324,559,550	453,150,418,944
11. Provision for current payables	322		-	-
12. Provision for current payables	323		396,132,277	583,462,277
13. Price stabilization fund	324		-	-
14. Government bond purchased for resale	325		-	-
II. Non-current liabilities	330		211,211,722,412	224,990,008,820
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term accrued expenses	334	22	-	-
5. Internal payable on working capital	335		-	-
6. Long-term internal payables	336		-	-
7. Long-term Deferred Revenue	337		299,390,546	-
8. Other long-term payables	338	23	27,762,000,000	29,462,000,000
9. Long-term loans and finance lease obligation	339	21	179,778,084,126	193,612,892,346
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax payable	342		3,372,247,740	1,915,116,474
13. Provision for long-term payables	343		-	-
14. Science and technology development fund	344		-	-
B. OWNER'S EQUITY	400	24	245,312,755,815	175,285,571,827
1. Owner's equity	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. Conversion option on convertible bonds	413		-	-
4. Owners' other capital	414		483,226,387	483,226,387
5. Treasury stocks (*)	415		(8,680,989,647)	(8,680,989,647)
6. Revaluation Surplus	416		-	-
7. Exchange rate differences	417		-	-
8. Development investment fund	418		17,289,479,810	17,289,479,810
10. Other equity fund	419		-	-
11. Undistributed profit after tax	420		(138,870,293,660)	(207,109,826,349)
- Undistributed profit after tax brought forward	420a		(207,109,825,625)	(269,979,960,169)
- Undistributed profit after tax for the current year	420b		68,239,531,965	62,870,133,820
12. Non-controlling interests	429		1,853,805,425	66,154,126
TOTAL CAPITAL	440		2,177,003,815,059	1,482,835,139,525

Hanoi, 29th October 2026

Preparer

Chief Accountant

Chairman



Phung Thuy Linh



Nguyen Nghia Trung



Bui Van Huu

CONSOLIDATED INCOME STATEMENT
From 01 January 2026 to 30 September 2026

Units: VND

ITEMS	Cod e	Note	From Jan 01, 2026 to September 30, 2026	From Jan 01, 2025 to September 30, 2025
1. Revenue from sale of goods and rendering of services	01	25	1.579.136.092.619	1.623.150.877.987
2. Revenue deductions	02	26	2.922.527.333	3.172.390.371
3. Net revenue from sale of goods and rendering of services	10		1.576.213.565.286	1.619.978.487.616
4. Cost of goods sold	11	27	1.352.440.756.530	1.440.713.957.965
5. Gross profit from sale of goods and rendering of services	20		223.772.808.756	179.264.529.651
6. Gain/(loss) from disposal and liquidation of investment property	21		-	-
7. Finance income	22	28	8.177.513.904	6.812.315.117
8. Finance expenses	23	29	53.923.911.459	37.946.730.351
- In which: Interest expenses	24		51.324.262.347	22.800.671.035
9. Selling expenses	25	30	74.111.534.781	47.039.385.427
10. General and administrative expenses	26	30	34.482.225.780	40.464.616.167
11. Operating profit	30		69.432.650.640	60.626.112.823
12. Other income	31	31	5.177.902.146	1.652.153.083
13. Other expenses	32	32	5.060.237.534	5.156.564.857
14. Other profit	40		117.664.612	(3.504.411.774)
15. Accounting profit/(loss) before tax	50		69.550.315.252	57.121.701.049
16. Current Corporate Income Tax expense	51	33	-	-
17. Current Corporate Income Tax expense	52	34	1.457.131.266	309.898.423
18. Net profit/(loss) after tax	60		68.093.183.986	56.811.802.626
19. Profit after tax attributable to the parent company	61		68.239.531.965	56.831.714.959
20. Profit after tax attributable to non-controlling interests	62		(146.347.979)	(19.912.333)
21. Basic Earnings per Share (*)	70	35	1.846	1.541

Hanoi, 29th October 2026

Preparer



Phung Thuy Linh

Chief Accountant



Nguyen Nghia Trung

Chairman



Bui Van Huu

STATEMENT OF PROFIT OR LOSS
Quarter III of 2026

No.	ITEMS	Code	Quarter III		Cumulative	
			The year 2026	The year 2025	The year 2026	The year 2025
1	Revenue from sale of goods and Revenue from sale of goods and	01	476,478,165.155	387,763,495.061	1,579,136,092.619	1,623,150,877.987
2	Revenue deductions	02	968,118,213	1,087,097,630	2,922,527,333	3,172,390,371
3	Net revenue from sale of goods and rendering of services	10	475,510,046.942	386,676,397.431	1,576,213,565.286	1,619,978,487.616
4	Cost of goods sold	11	411,594,950.503	340,621,442.025	1,352,440,756.530	1,440,713,957.965
5	Gross profit from sale of goods and rendering of services	20	63,915,096.439	46,054,955.406	223,772,808.756	179,264,529.651
6	Finance income	22	3,221,585.009	3,747,589.603	8,177,513.904	6,812,315.117
7	Finance expenses	23	21,582,374.977	14,926,330.925	53,923,911.459	37,946,730.351
8	In which: Interest expenses	24	21,406,669.739	9,772,502.765	51,324,262.347	22,800,671.035
9	Selling expenses	25	27,526,328.594	19,297,916.861	74,111,534.781	47,039,385.427
10	General and administrative expenses	26	11,683,844.686	13,482,117.113	34,482,225.780	40,464,616.167
11	Operating profit	30	6,344,133.191	2,096,180.110	69,432,650.640	60,626,112.823
12	Other income	31	549,187.711	504,779.713	5,177,902.146	1,652,153.083
13	Other expenses	32	(1,029,973.849)	-	4,164,443.312	4,520,400.919
14	Other profit	40	1,579,161.560	504,779.713	1,013,458.834	(2,868,247.836)
15	Accounting profit/(loss) before tax	50	7,923,294.751	2,600,959.823	70,446,109.474	57,757,864.987
16	Current Corporate Income Tax expense	51	-	-	-	-
17	Deferred Income Tax expense	52	904,432.505	85,380.336	1,457,131.266	309,898.423
18	Net profit/(loss) after tax	60	7,018,862.246	2,515,579.487	68,988,978.208	57,447,966.564
19	Profit after tax attributable to owners of the Parent Company	61	6,214,497.938	1,885,765.024	68,239,531.965	56,831,714.959
20	Profit after tax attributable to non-controlling interests	62	(91,429.914)	(6,349,475)	(146,349,979.63)	(19,912,333)
21	Basic earnings per share (*)	70	184	51	1,346	1,541

Preparer


Phùng Thụy Linh

Chief Accountant


Nguyễn Nghĩa Trung



Bui Van Huu

CONSOLIDATED CASH FLOW STATEMENT

(Under indirect method)

From 01 January 2026 to 30 September 2026

Units: VND

ITEMS	Code	From Jan 01, 2026 to September 30, 2026	From Jan 01, 2025 to September 30, 2025
I. Cash flows from operating activities			
1. Profit/(Loss) before tax	01	69.550.315.252	57.121.701.049
2. Adjustments for			
- Depreciation and amortization	02	15.573.318.337	16.884.370.295
- Provisions	03	16.500.590.349	3.606.154.436
- Foreign exchange gains/(losses) from revaluation of monetary items denominated in foreign currencies	04	(650.516.485)	16.671.613.161
- Gains/(losses) from investing activities	05	(8.177.246.845)	(3.436.462.684)
- Interest expenses	06	51.295.787.831	22.800.671.035
- Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	144.092.248.439	113.648.047.292
- (Increase)/decrease in receivables	09	(1.219.099.019.314)	555.347.425.156
- (Increase)/decrease in inventories	10	(598.157.908.914)	(210.154.176.419)
- Increase/(decrease) in payables (excluding interest payables, corporate income tax payables)	11	1.203.688.450.339	(451.246.369.858)
- (Increase)/decrease in prepaid expenses	12	3.182.419.794	1.174.007.590
- Increase/decrease in trading securities	13	-	-
- Interest paid	14	47.401.259.017	(22.267.484.002)
- Corporate income tax paid	15	-	(8.131.042.097)
- Other cash inflows from operating activities	16	-	-
- Other cash outflows from operating activities	17	(187.330.000)	-
Net cash flows from operating activities	20	(419.079.880.639)	(21.629.592.338)
II. Cash flows from investing activities			
1. Payments for purchases and construction of fixed assets and other long-term assets	21	(35.001.960.061)	(10.556.388.477)
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	18.518.519
3. Loans made to, and purchases of debt instruments of, other entities	23	(435.470.396.152)	15.240.291.846
4. Collections of loans made to, and proceeds from sales of debt instruments of, other entities	24	455.000.000.000	2.470.000.000
5. Payments for investments in other entities	25	-	-
6. Proceeds from disposals of investments in equity instruments of other entities	26	-	-
7. Interest, dividends and profits received	27	439.864.131	3.417.944.165
Net cash flows from investing activities	30	(15.032.492.082)	10.590.366.053

Units: VND

ITEMS	Code	From Jan 01, 2026 to Mar 31, 2026	From Jan 01, 2025 to Mar 31, 2025
III. Cash flows from financing activities			
1. Receipts from stocks issuing and capital contribution from equity owners	31	1.934.000.000	-
2. Fund returned to equity owners, issued stock redemption	32	-	-
3. Long-term and short-term borrowings received	33	1.813.521.312.861	1.605.828.886.349
4. Loan repayment	34	(1.428.970.854.403)	(1.573.568.339.079)
5. Finance lease principle paid	35	(2.577.087.776)	-
6. Dividends, profit paid to equity owners	36	-	-
Net cash flows from (used in) financing activities	40	383.907.370.682	32.260.547.270
Net cash flow within the year	50	(50.205.002.039)	21.221.320.985
Cash and cash equivalents at beginning of year	60	365.457.818.476	283.919.204.148
Impact of exchange rate fluctuation	61	211.237.548	23.938.272
Cash and cash equivalents at end of year	70	315.464.053.985	305.164.463.405

HaNoi, 29th October 2026

Preparer



Phung Thuy Linh

Chief Accountant



Nguyen Nghia Trung

Chairman



Bui Van Huu

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

1. GENERAL INFORMATION

1.1 FORM OF EQUITY OWNERSHIP

TMT Motors Corporation (hereinafter referred to as “the Company”) is the Joint Stock Company formerly known as the Transport Equipment and Materials Trading and Manufacturing Company, an independent accounting member of Vietnam Motors Industry Corporation - Joint Stock Company, which was converted into a Joint Stock Company under the Decisions No. 870/QĐ-BGTVT dated 14 April 2006 by the Ministry of Transport and operates under the Certificate of Business Registration for Joint Stock Company No. 0100104563 dated 14 December 2006, registered for the 18th amendment on 4 February 2025 issued by the Department of Planning and Investment of Hanoi City.

The Company's head office is currently located on the 9th +10th Floor of Coninco Building, 4 Ton That Tung Street, Kim Lien Ward, Dong Da District, Hanoi City.

The actual contributed charter capital according to the Company's Certificate of Business Registration as of 31 December 2025 is 372,876,800,000 VND divided into 37,287,680 shares with a par value of 10,000 VND/share. The Company was officially listed on Ho Chi Minh City Stock Exchange (HOSE), with stock code TMT.

1.2 BUSINESS LINE

The Company's main business activities are industrial production, trade and services.

1.3 MAIN BUSINESS ACTIVITIES

Production, assembly and trading of automobiles and spare parts of all kinds.

1.4 NORMAL BUSINESS CYCLE

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

1.5 CHARACTERISTICS OF THE COMPANY'S ACTIVITIES IN THE YEAR THAT AFFECT THE CONSOLIDATED FINANCIAL STATEMENTS

On December 2, 2024, TMT Company issued Regulation No. 822/QĐ-TMT-TTBHg regarding periodic purchase orders for TMT vehicle models. The regulation requires dealers to place a 10% deposit in month N-2 and pay the remaining 90% in month N before receiving the vehicles from the manufacturer. This strict policy ensures that the Company maintains effective control over sales output and incoming cash flow.

In 2026, the Board of Directors of TMT continued to implement a comprehensive corporate restructuring programme, including the restructuring of its product portfolio, supplier network, inventory management and overall manufacturing operations. These initiatives had a significant impact on the Company's operating results. For the third quarter of 2026, the Group recorded a profit of VND 71.09 billion, bringing consolidated profit for the first nine months of 2026 to VND 68.09 billion.

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

1.6 BUSINESS STRUCTURE

The Company has subsidiaries incorporated into the Consolidated Financial Statements including:

Subsidiaries	Place of establishment and operation	Main activities	Proportion of ownership	Proportion of voting right
Ngoc Anh General Trading and Service Joint Stock Company (*)	Quang Trung Village, Hoang Dong Commune, Hoang Hoa Country, Thanh Hoa Province	Wholesale of motors and other motor vehicles	99.998%	99.998%
TMT Da Nang Motors Joint Stock Company	Qua Giang 2 Village, Hoa Phuoc Commune, Hoa Vang Country, Da Nang City	Wholesale of motors and other motor vehicles	98%	98%
Vietnam Egreen Charging Investment Joint Stock Company	Floor 9 - Floor 10 Coninco Building, No.4 Ton That Tung Street, Kim Lien Ward, Ha Noi	EV charging station business	98,01%	98,01%

(*) Ngoc Anh Trading – Service – General Joint Stock Company temporarily suspends business from 01 August 2025 to 01 August 2026.

List of associates dependent accounting:

Associates	Address
Branch of TMT Motors Corporation in Hung Yen – Cuu Long Automobile Factory	Trung Trac Commune, Van Lam Country, Hung Yen Province
Branch of TMT Motors Corporation in Ho Chi Minh City	No. 1454, National Highway 1A, An Thoi Ward, District 12, Ho Chi Minh City

1.7 STATEMENT OF COMPARABILITY OF INFORMATION ON CONSOLIDATED FINANCIAL STATEMENTS

The comparative figures on the Company's Consolidated Financial Statements for the fiscal year ended 30 June 2025 have been audited.

1.8 EMPLOYEES

The total number of employees of the Company and its subsidiaries as of 30 September 2026 is 700 people

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 FISCAL YEAR

The fiscal year of the Company is from 01 January to 31 December annually. Those Consolidated Financial Statements have been prepared for the fiscal year ended 30 September 2026.

2.2 ACCOUNTING CURRENCY

The currency used in accounting is Vietnam Dong (VND) because the revenue and expenditure are mainly carried out in VND currency.

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

3. BASIS FOR PREPARATION OF CONSOLIDATED REPORT

3.1 BASIS FOR PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements are presented in Vietnam Dong (VND) on the historical cost basis and in accordance with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime, including Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance providing guidance on the Enterprise Accounting Regime; Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance providing guidance on the preparation and presentation of consolidated financial statements; and Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance on the preparation and presentation of consolidated financial statements.

3.2 CONSOLIDATED FACILITIES

The Company's Consolidated Financial Statements are prepared on the basis of Consolidating the Company's Financial Statements and the Company's controlled companies (subsidiaries). This control is achieved when the Company has the ability to control the financial policies and operations of the Investee Company in order to benefit from the activities of these Companies.

The results of business operations and cash flows of subsidiaries purchased or sold during the year are presented in the Consolidated Financial Statements from the date of the acquisition or up to the date of sale of the investment in such company

All principal operations and balances between the Company and its subsidiaries and between subsidiaries are excluded when consolidating the Financial Statements.

The interests of the non-controlling shareholders held in the Subsidiary include direct and indirect interests obtained through other Subsidiaries. The determination of the interests of the parties shall be based on the respective capital contribution ratio (direct or indirect) of each party in the subsidiary, unless otherwise agreed. In case there is a difference between the ratio of contributed capital under the Business Registration Certificate and the actual ratio of contributed capital, the ratio of benefits shall be determined according to the charter of the enterprise or according to the agreement between the parties.

The non-controlling shareholder's interest in the net assets of the Consolidated Subsidiary is presented in Consolidated Statement of Financial Position into 1 consolidated indicator of the equity portion.

The ownership of the non-controlling shareholder in the Company's Statement of Income is also presented as a separate consolidated indicator in the Consolidated Statement of Income.

Goodwill

The goodwill advantage on the consolidated financial statements is the additional part between the business consolidation fee price and the Company's interest in the total fair value of the subsidiary's assets, liabilities and potential liabilities at the date of the investment operation. Goodwill is considered an intangible asset that is depreciated in a straight-line manner over the estimated useful life of that business advantage of 10 years.

When selling a subsidiary, the remaining value of the undepreciated goodwill advantage shall be included in the gain/losses due to the sale of the corresponding company.

3.3 FISCAL YEAR

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these Consolidated Financial Statements, are as follows:

4.1 ACCOUNTING ESTIMATES

The preparation of the Consolidated Financial Statements in conformity with Vietnamese Accounting Standards requires Board of Management to make estimates and assumptions that affect the reported amounts of receivables, liabilities, assets and disclosures of contingent assets,

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

receivables and liabilities at the reporting date and the reported amounts of revenues and expenses during the financial year. Actual business results may differ from estimates and assumptions.

4.2 OREIGN CURRENCY

Transactions arising in foreign currencies shall be converted at the exchange rate on the date of occurrence of the transaction. The balance of monetary items of foreign currency origin at the end of the fiscal year shall be converted at the exchange rate on this date.

Exchange rate differences arising in the year from transactions in foreign currencies shall be recorded in the revenue from financial activities or financial expenses. Exchange rate differences due to the revaluation of currency items of foreign currency origin at the end of the fiscal year after clearing the increase and decrease in the difference are recorded in the turnover of financial activities or financial expenses.

The exchange rate for conversion of transactions arising in the year in foreign currency is the exchange rate with the Joint Stock Commercial Bank where the Company has such transactions at the time of occurrence.

The exchange rate when revaluating monetary items of foreign currency origin at the time of making financial statements is the exchange rate announced by the Joint Stock Commercial Bank where such foreign currency account is opened at the time of making financial statements. In which:

- The exchange rate when re-evaluating items of foreign currency origin classified as assets is the purchase rate of the Joint Stock Commercial Bank where such foreign currency account is opened at the time of making financial statements.
- The exchange rate when revaluating items of foreign currency origin classified as liabilities is the selling rate of the Joint Stock Commercial Bank where such foreign currency account is opened at the time of making financial statements.

4.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand, bank deposits, short-term investments or highly liquid investments. Cash equivalents are short-term investments with a maturity term of under 3 months from the date of acquisition, that are readily convertible to known amounts of cash and subject to an insignificant risk in conversion into cash.

4.4 FINANCIAL INVESTMENTS

Trading securities

Trading securities are securities held by the Company for business purposes, that is, bought and sold by the Company for profit. The Company is holding business securities including:

- Stocks and bonds listed on the stock market;
- Other types of securities and financial instruments.

Trading securities are initially recorded at the original price, including: Purchase price plus (+) directly related costs (if any) such as brokerage costs, transactions, information provision, taxes, fees and bank charges, etc. The time of recording business securities is the time when investors have ownership rights, 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 in accordance with law.

Interest, dividends and profits of the periods before the business securities are purchased are accounted for the decrease in the value of the business securities themselves. Interest, dividends and profits of periods after the trading securities are purchased are recorded as revenue. Dividends

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

received in shares may only be tracked on the number of additional shares, not the value of shares received.

Provisions for depreciation of trading securities shall be made for each type of securities traded on the market and have a reasonable value on the market lower than the original price. The fair value of business securities listed on the stock market or traded on UPCOM is determined according to the closing price on the latest day of trading up to the time of closing the book for making Consolidated Financial Statements.

In case the business securities have not been listed, registered for trading or have been listed on the market without trading prices within 30 days before the date of provisioning or on the date of provisioning, the securities are delisted or suspended from trading or stopped trading, the determination of the level of provisioning is similar to the case investment in other economic units.

Increase or decrease in the amount of provisions for depreciation of business securities that need to be set aside at the closing date of making Financial Statements shall be recorded in financial expenses.

Investments held – to - maturity

Investments held to maturity include investments that the Company intends and is able to hold to maturity. Investments held to maturity include: term bank deposits (including bills and promissory notes), bonds, preferred stocks that the issuer is required to redeem at a certain time in the future, and other investments held to maturity.

Investments held to maturity are recorded starting from the date of purchase and are initially valued according to the purchase price and costs associated with the purchase of investments.

Interest income from investments held up to maturity after the purchase date shall be recorded on the Statement of Business Results on an estimated basis. The interest enjoyed before the Company holds is deducted from the original price at the time of purchase.

Investments held to maturity are determined according to the original price minus the provision for bad debts.

When there is solid evidence that part or all of the investment may be irretrievable and the amount of the loss is reliably determined, the loss is recorded in the financial cost of the year and directly reduces the value of the investment.

4.5 RECEIVABLES

Receivables are stated at net book value less provisions for doubtful debts.

Receivables are classified into trade receivables and other receivables according to the following principles:

- Trade receivables reflect commercial receivables arising from purchase and sale transactions between the Company and the buyer, who is an independent unit of the Company.
- Other receivables reflect non-commercial receivables that are not related to purchase and sale transactions.

Provision for doubtful debts is established for each doubtful debt based on the estimated loss that may occur. Provision for doubtful debts is made for overdue receivables which their due dates stated in economic contracts, contractual commitments or debt commitments and the Company has requested for payment many times but not yet been paid and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sales contract, regardless of the extension of due date agreed by the parties; or the case where the debts are not due but the debtor has fallen into bankruptcy or is in the process of dissolution, is missing, absconding and will be reverted when the debt is recovered.

The increase or decrease in the provision for doubtful debts that must be immediately made at the end of the financial year is recorded to general and administrative expenses during the year.

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

4.6 INVENTORIES

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

Original cost of inventory includes the costs of obtaining inventory in its current location and state, including: Purchase price, non-refundable taxes, costs of transportation, loading and unloading, storage during purchase, loss of norms, and other costs directly related to the purchase of inventory. Net realizable value is the estimated selling price of inventories in the normal production and business period minus the estimated cost of completion and the estimated cost necessary for their consumption.

The Company applies the regular declaration method to account for inventory. The export price of auxiliary materials and spare parts is calculated according to the weighted average method after each import. For imported parts and finished vehicle products calculated by the name method.

Provision for devaluation of inventories is established at the end of the accounting period for each inventory item if its original cost is higher than the net realizable value. The increase or decrease in provision for devaluation of inventories that must be immediately made at the end of the financial year is recorded to the cost of goods sold in the year.

4.7 TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at historical cost, reflected on the Consolidated Statement of Financial Position according to historical cost indicators, accumulated wear and tear and residual value.

The historical cost of procured tangible fixed assets includes the purchase price (excluding commercial discounts or discounts), taxes and expenses directly related to putting the asset into a ready-to-use state.

For fixed assets that have been put into use but have not yet had an official settlement, an increase in the historical cost of fixed assets and depreciation will be temporarily recorded, when there is an official settlement, the historical cost and depreciation will be adjusted accordingly.

Expenses incurred that do not satisfy the above conditions are recorded by the Company in production and business expenses in the year.

Tangible fixed assets are depreciated in a straight-line method based on estimated useful life. Accounting for tangible fixed assets is classified according to a group of assets of the same nature and purpose of use in the company's production and business activities. The specific depreciation time is as follows:

<i>Assets</i>	<i>Useful life (year)</i>
- Building, structures	05 - 27
- Machinery, equipment	03 - 10
- Means of Transportation	06 - 10
- Office equipment	03 - 10
- Other assets	03 - 08

4.8 INTANGIBLE FIXED ASSETS

Intangible fixed assets are recorded at historical cost, reflected on the Consolidated Statement of Financial Position according to historical cost indicators, accumulated wear and tear and residual value.

The historical cost of intangible fixed assets includes all costs that the Company must incur to acquire fixed assets up to the time of putting such assets into a state of readiness for use. Expenses related to intangible fixed assets incurred after initial recognition are recorded as production and business expenses in the period, unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are wiped out and profits and losses arising from liquidation are recorded in income or expenses in the year.

The Company's intangible fixed assets include:

Software Programs

The costs associated with computer software programs that are not a part tied to the hardware involved are capitalized. The cost of computer software is the total cost that the Company has incurred up to the time of putting the software into use. Computer software is depreciated by the straight-line method in 03 years.

4.9 INVESTMENT REAL ESTATE

Investment real estate is the right to use land, houses, parts of houses or infrastructure owned by the Company that are used for the purpose of profiting from leasing or waiting for price increases. Investment real estate is expressed at historical cost minus accumulated depreciation. The historical cost of investment real estate is the total cost that the Company has to spend or the fair value of the amounts offered for exchange in order to obtain the investment real estate up to the time of purchase or completion of construction.

Expenses related to investment real estate incurred after initial recognition shall be recorded in expenses, unless these costs are likely to cause the investment real estate to generate more economic benefits in the future than the activity level initially assessed, shall be recorded as an increase in the original cost.

When the investment real estate is sold, the historical cost and accumulated depreciation are written-off and any gain and losses incurred are accounted for in income or expenses in the year.

The transfer from owner-occupied real estate or inventory to investment real estate only when the owner ceases to use the property and begins to lease operations to another party or at the end of the construction phase. The transfer from investment property to owner-occupied real estate or inventory only when the owner begins to use the property or begins to deploy it for sale purposes. The transfer from investment real estate to real estate used by the owner or inventory does not change the historical cost or residual value of the real estate at the date of conversion.

The Company's investment real estate includes: Land use rights, houses, infrastructure on land

Land use rights are all actual expenses that the Company has spent directly related to the land used, including: money spent to obtain land use rights, expenses for compensation, site clearance, ground leveling, registration fees,...

The Company's land use rights are depreciated as follows:

- Land use rights assigned by the State with the collection of land use levies: Depreciated according to the straight-line method based on the land allocation time, indefinite land use rights are not subject to depreciation.
- Legal transfer: depreciated according to the straight-line method based on the land allocation time, indefinite land use rights are not subject to depreciation.

Investment real estate used for lease is depreciated on a straight-line basis based on estimated useful life. The number of depreciation years of investment real estate is as follows:

<u>Fixed Asset Types</u>	<u>Years</u>
Building	6 - 25
Infrastructure	17

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

4.10 CONSTRUCTION IN PROGRESS

The Company's construction in progress include assets that are equipment that is in the process of investment, procurement and installation, has not yet been put into use, and basic construction works that are in the process of construction have not yet been accepted and put into use at the time of closing the book for making financial statements. These assets are recorded at the original price. This principal price includes: the cost of goods and services to be paid to contractors and suppliers, related interest expenses in the investment period and other reasonable expenses directly related to the formation of assets later. These costs will be transferred to the historical cost of fixed assets at the temporarily calculated price (if there is no approved settlement) when the assets are handed over and put into use.

4.11 PREPAID EXPENSES

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Prepaid expenses include: Exported tools and instruments pending allocation, expenses for repair of fixed assets, advance payment of land rent, business advantages, commercial advantages and other prepaid expenses.

Tools: Tools that have been put into use are allocated to the cost according to the straight-line method.

Fixed asset repair costs: One-time property repair costs of large value are allocated to straight-line costs.

4.12 LIABILITIES AND ACCRUED EXPENSES

The classification of liabilities shall be carried out on the following principles:

- Payables to sellers include payables of a commercial nature arising from the purchase of goods, services or assets and the seller is an independent unit from the buyer, including payables between the parent company and its subsidiaries, joint ventures or associates. This payable includes amounts payable when importing through a trustee (in a trust import transaction);
- Other payables include payables that are not commercial, not related to the purchase, sale or provision of goods and services.

4.13 LOANS AND FINANCIAL LEASE DEBT

Loans and financial lease debts shall be recorded on the basis of receipts, bank documents, escrows and contracts for financial loans and lease debts.

4.14 BORROWING EXPENSES

Borrowing expenses include loan interest and other expenses incurred directly related to the loans.

Borrowing expenses shall be recorded in production and business expenses in the year when they are incurred, unless they are capitalized according to the provisions of the accounting standard "Borrowing expenses". Accordingly, borrowing costs directly related to the purchase, investment in construction or production of assets that take a relatively long time to complete and put into use or business are added to the historical cost of the asset until such asset is put into use or business. Income arising from the temporary investment of loans shall be recorded as a decrease in the historical cost of the relevant assets. For consolidated loans for the construction of fixed assets and investment real estate, the loan interest shall be capitalized even if the construction period is less than 12 years.

For common loans which are used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing expenses shall be determined according to the capitalization ratio of the weighted average accumulated expenses incurred for investment in capital construction or production of such assets. The capitalization ratio is calculated according to the weighted average interest rate of outstanding loans in the period, except for special consolidated loans for the purpose of forming a specific asset.

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

4.15 OWNER'S EQUITY

The owner's contributed capital shall be recorded according to the actual capital contributed by the shareholders and approved by the competent state management agency.

Share premium is recognized as the difference between the issuance price and the par value of shares in initial and additional share issuances, resale price of treasury shares over their book value, and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuance and resale of treasury shares are deducted from share premium.

When the Company repurchases its own issued shares, the payment amount, including transaction-related costs, is recorded as treasury shares and reflected as a deduction from owner's equity. Upon re-issuance, the difference between the re-issuance price and the book value of treasury shares is recorded under "Share Premium".

Profit after corporate income tax is distributed to owners/shareholders after setting up funds according to the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders. The distribution of profits to shareholders is considered to be non-monetary items included in undistributed after-tax profits, which may affect cash flow and the ability to pay dividends such as interest from revaluation of assets brought for capital contribution, interest from revaluation of monetary items, etc Financial instruments are other non-monetary items.

Dividends are recorded as liabilities when approved by the General Meeting of Shareholders and the list of shareholders receiving dividends is officially finalized.

4.16 RECOGNITION OF REVENUE AND EXPENSES

The Company's revenue includes revenue from the sale of products and goods including: trucks and electricity, spare parts, service provision: office leasing, car leasing.

Revenue from sales of products and goods

Revenue from the sale of goods and finished products shall be recognized when all five (5) conditions are satisfied at the same time:

- The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
- The company no longer holds the right to manage the goods like the owner of the goods or the right to control the goods;
- Revenue is determined relatively certainly. When the contract stipulates that the buyer is entitled to return the purchased products or goods under specific conditions, the turnover shall only be recorded when those specific conditions no longer exist and the buyer is not entitled to return the product or goods (except for the case where the customer has the right to return the goods in exchange for the goods, other services);
- The company has obtained or will derive economic benefits from the sale; and
- Identify costs associated with sales transactions.

Revenue from service provision

Revenue from service provision is recorded when the outcome of the transaction can be reliably measured. In cases where service transactions span multiple years, revenue is recorded in the year based on the completion status as of the end of the financial year. The outcome of a service provision transaction is determined when all four (4) of the following conditions are satisfied:

- Revenue is determined relatively certainly; When the contract stipulates that the buyer is entitled to return the purchased services under specific conditions, the revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the services provided;
- Ability to derive economic benefits from the transaction of providing such services;
- Identify the part of work completed on the closing date of making financial statements; and

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

Financial income

Profits from long-term investments are estimated and the right to receive profits from established Investee Companies is recognized.

Bank deposit interest is recorded based on the bank's periodic announcement, loan interest is recorded on the basis of time and actual interest rate for each period.

4.17 TAX AND PAYABLES TO THE STATE BUDGET

Value Added Tax (VAT)

Company shall apply the VAT declaration and calculation under the guidance of the current tax law with the VAT rate of 0% for export shipments and 10% for other shipments.

Corporate Income Tax

Corporate income tax (if any) represents the total value of the current tax payable and the deferred tax amount.

The current amount of tax payable is calculated based on taxable income during the year. Taxable income differs from net profit presented on the Income Statement because it does not include taxable or deducted income or expenses in other years (including carry-over losses, if any) and additionally does not include non-taxable or non-deductible items.

Corporate income tax is calculated at the effective tax rate at the end of the accounting year of 20% calculated on taxable income.

The determination of income tax of the Company is based on current tax regulations. However, these regulations vary from time to time, and the final determination of corporate income tax depends on the results of the inspection by the competent tax authority.

Other taxes

Other taxes and fees that enterprises declare and pay to local tax authorities according to current tax laws in Vietnam.

4.18 RELATED PARTIES

Related parties are entities or individuals that have control or significant influence over the financial and operating policy decisions of another party. Related parties include:

- Entities that have control, are controlled directly or indirectly through one or more intermediaries, or are under common control with the Company. This includes the parent company, subsidiaries within the Group, joint ventures, jointly controlled entities, and associates.
- Individuals who, directly or indirectly, hold voting rights in the reporting entities that result in significant influence over such entities. This also includes key management personnel responsible for planning, directing, and controlling the Company's activities, as well as their close family members.
- Entities in which the aforementioned individuals directly or indirectly hold voting rights or have significant influence.

When assessing related party relationships, the substance of the relationship is considered rather than merely the legal form. Accordingly, all transactions and balances with related parties are disclosed in the following notes.

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

4.19 SEGMENT REPORTING

A segment is a separately identifiable component of the Company that engages in providing related goods or services (business segment) or in providing goods and services within a specific economic environment (geographical segment). Each of these segments is subject to risks and derives benefits that are distinct from those of other segments.

The Company's Basic Segment Report is the Geographic Segment Report. Department results include items that are directly allocated to a department as well as to departments that are allocated on a reasonable basis. Undivided items include assets and liabilities, financial operating income and financial operating expenses, selling expenses and other corporate operating expenses, profits and losses, and corporate income taxes.

5. CASH AND CASH EQUIVALENTS

	September 30, 2026 VND	Jan 1, 2026 VND
- Cash on hand	6.833.631.899	420.340.941
- Demand deposits	58.630.422.086	129.334.087.124
- Cash equivalents	250.000.000.000	235.703.390.411
Total	315.464.053.985	365.457.818.476

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NOTES FOR THE CONSOLIDATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

6. FINANCIAL INVESTMENT
6.1 Trading securities

	September 30, 2026			Jan 1, 2026		
	Original cost VND	Fair value VND	Provision VND	Original cost VND	Fair value VND	Provision VND
Total share value						
- Post and Telecommunications Equipment Joint Stock Company (PTI)	679.000	480.000	(199.000)	679.000	513.600	(165.400)
- Saigon Thuong Tin Commercial Joint Stock Bank (STB)	394.530	518.000	-	394.530	406.000	11.470
Total	1.073.530	998.000	(199.000)	1.073.530	919.600	(153.930)

6.2 Investment held-to-maturity

	September 30, 2026			Jan 1, 2026		
	Original cost VND	Book value VND		Original cost VND	Book value VND	
Short-term						
- Term deposits from 3 months to less than 1 year	78.085.543.690	-		142.792.925.690	142.792.925.690	
- Loans	78.085.543.690	-		-	-	
- Other investments	-	-		142.792.925.690	142.792.925.690	
Total	78.085.543.690	-		142.792.925.690	142.792.925.690	

TMT MOTORS CORPORATION9th + 10th Floor, Coninco Building, 4 Ton That Tung Street, Kim Lien Ward, Hanoi City**CONSOLIDATED FINANCIAL STATEMENTS**

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NOTES FOR THE CONSOLIDATE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)***7. TRADE RECEIVABLES**

	September 30, 2026		Jan 1, 2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Short - term	87.998.034.343	(3.719.823.370)	78.467.759.672	(3.719.823.370)
- Service and Business No 8 Joint Stock Company	52.006.423.809	-	20.615.548.150	-
- TMT Sai Gon Motors Joint Stock Company	15.280.408.776	-	9.208.271.339	-
- TMH Hung Yen Motors Joint Stock Company	10.378.482.868	-	33.964.894.408	-
- Other short-term trade receivables	10.332.718.890	(3.719.823.370)	14.679.045.775	(3.719.823.370)
Long - term	-	-	-	-
Total	87.998.034.343	(3.719.823.370)	78.467.759.672	(3.719.823.370)

8. SHORT-TERM PREPAYMENTS TO SUPPLIES

	September 30, 2026		Jan 1, 2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Short - term	152.305.684.143	(2.316.184.202)	39.396.973.428	(2.316.184.202)
- Service and Business No 8 Joint Stock Company	21.413.914.303	-	20.587.693.642	-
- Hanoi Civil Judgment Enforcement Department	22.439.458.009	-	-	-
- TMT Sai Gon Motors Joint Stock Company	13.265.166.496	-	10.043.483.715	-
- TMH Hung Yen Motors Joint Stock Company	23.527.005.518	-	4.373.970.700	-
- Other prepayments to supplies	71.660.139.817	(2.316.184.202)	4.391.825.371	(2.316.184.202)
Long - term	-	-	-	-
Total	152.305.684.143	(2.316.184.202)	39.396.973.428	(2.316.184.202)

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NOTES FOR THE CONSOLIDATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

9. OTHER RECEIVABLES

	September 30, 2026		Jan 1, 2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Short - term	94,192,062,609	(10,174,873,055)	46,526,938,253	(10,174,873,055)
- Receivables from employees	-	-	-	-
- Advances	1,776,134,128	-	852,598,564	-
- Deposits	42,212,369,001	-	31,546,720,014	-
+ Deposits	42,212,369,001	-	31,283,920,014	-
+ Collateral deposits for loans	-	-	-	-
+ Other deposits	177,800,000	-	262,800,000	-
- Other receivables	50,203,559,480	(10,174,873,055)	14,127,619,675	(10,174,873,055)
+ Estimated interest	-	-	-	-
+ Import duty refund receivable	32,704,482,820	-	-	-
+ Service and Business No 8 Joint Stock Company	1,007,830,194	-	999,102,322	-
+ TMH Hung Yen Motors Joint Stock Company	1,633,103,322	-	684,118,022	-
+ Mr. Tran Le Cuong	9,627,691,607	(9,627,691,607)	9,627,691,607	(9,627,691,607)
+ Other receivables	5,230,451,537	(547,181,448)	2,816,707,724	(547,181,448)
Long - term	1,801,239,578	-	1,150,987,955	-
- Deposits	1,081,105,762	-	542,994,488	-
- Others	720,133,816	-	607,993,467	-
+ Chailease International Leasing Company Limited - Hanoi Branch	720,133,816	-	607,993,467	-
Total	95,993,302,187	(10,174,873,055)	47,677,926,208	(10,174,873,055)

NOTES FOR THE CONSOLIDATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

10. DOUBTFUL DEBTS

	September 30, 2026			Jan 1, 2026		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
	VND	VND	VND	VND	VND	VND
Overdue receivables						
- Mr. Tran Le Cuong	9.627.691.607	-	(9.627.691.607)	9.627.691.607	-	(9.627.691.607)
- Project Management Board 3	2.905.379.780	-	(2.905.379.780)	2.905.379.780	-	(2.905.379.780)
- Other	3.971.076.375	293.267.135	(3.677.809.240)	3.971.076.375	293.267.135	(3.677.809.240)
Total	16.504.147.762	293.267.135	(16.210.880.627)	16.504.147.762	293.267.135	(16.210.880.627)

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For the period ending on September 30, 2026

NOTES FOR THE CONSOLIDATE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)***11. INVENTORIES**

	September 30, 2026		Jan 1, 2026	
	Original cost VND	Provision VND	Original cost VND	Provision VND
Goods in transit	1.214.198.904	-	4.026.189.170	-
Raw materials	91.996.594.789	(706.296.566)	31.889.853.424	-
Tools and equipments	121.759.355	-	-	-
Work in progress	89.677.461.372	(4.382.198.449)	62.551.151.417	-
Products	653.443.755.948	(4.619.344.925)	164.965.868.318	(2.011.816.449)
Merchandise	94.336.190.384	(23.307.065.349)	99.775.419.321	(1.771.293.925)
Goods on consignment	142.763.835.720	-	102.872.306.203	(12.731.249.636)
Total	1.073.553.796.472	(33.014.905.289)	466.080.787.853	(16.514.360.010)

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

12. CONSTRUCTION IN PROGRESS

	September 30, 2026 VND	Jan 1, 2026 VND
Unfinished basic construction		
- Purchases	254.370.911	254.370.911
- Basic construction	8.475.223.167	6.848.319.329
- EV charging station investment project	7.489.780.208	-
Total	16.219.374.286	7.102.690.240

13. PREPAID EXPENSES PENDING ALLOCATION

	September 30, 2026 VND	Jan 1, 2026 VND
Short - term	5.579.354.178	3.226.088.151
- Tools and supplies	204.945.852	161.486.703
- Premises rental expenses	145.454.545	145.454.545
- Vehicle transportation expenses	1.984.417.400	1.761.175.890
- Office Rental Cost	-	-
- Other expenses	3.244.536.381	1.157.971.013
Long - term	74.124.379.755	79.660.065.576
- Dispatched tools and supplies	5.508.618.942	2.237.399.831
- Repair costs	2.440.144.732	1.974.400.038
- Cost of compensation for leveling	11.048.685.369	10.764.901.858
- Office Rental Cost	34.405.074.279	35.100.063.496
- Cost of renting a sign location	572.727.246	695.454.522
- Testing expenses	4.426.509.851	3.460.844.899
- Technical support expenses	12.443.326.945	15.509.204.813
- Electric vehicle project expenses	379.328.221	3.793.282.237
- Others	2.899.964.170	6.124.513.882
Total	79.703.733.933	82.886.153.727

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NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)
14. TANGIBLE FIXED ASSETS

	Building, structures	Machinery, equipment	Means of Transportation, transmission	Office Equipment	Other assets	Total
	VND	VND	VND	VND	VND	VND
HISTORICAL COST						
As at Jan 1, 2026	198,605,291,034	153,240,901,271	39,417,839,154	7,713,134,862	3,877,032,428	402,854,198,749
- Purchases during the year	-	7,049,712,389	11,510,039,472	285,094,444	-	18,844,846,305
- Completed basic construction	305,490,837	-	-	-	-	305,490,837
- Other Increase	-	-	-	-	-	-
- Transfers to Investment real estate	-	-	-	-	-	-
- Disposal	-	-	-	-	-	-
- Reclassification	-	(4,177,716,636)	(5,660,008,566)	(225,366,932)	-	(10,063,092,134)
- Other Decrease	-	-	-	-	-	118,794,747
As at September 30, 2026	198,910,781,871	156,112,897,024	45,386,664,807	7,772,862,374	3,877,032,428	412,060,238,504
ACCUMULATED DEPRECIATION						
As at Jan 1, 2026	80,130,585,138	107,301,968,860	112,829,582,241	5,101,433,592	3,877,032,428	223,757,465,647
- Depreciation during the year	3,242,874,289	6,413,113,016	1,926,423,258	356,048,294	-	11,938,458,857
- Other Increase	-	-	-	-	-	-
- Transfers to Investment real estate	-	-	-	-	-	-
- Disposal	-	-	-	-	-	-
- Reclassification	-	(840,237,817)	(2,624,764,034)	(225,366,932)	-	(3,690,368,783)
- Other Decrease	-	-	-	-	-	-
As at September 30, 2026	83,373,459,427	112,829,582,241	26,693,366,671	5,232,114,954	3,877,032,428	232,005,555,721
NET BOOK VALUE						
As at January 1, 2026	118,474,705,896	45,984,194,229	12,036,131,707	2,611,701,270	-	179,096,733,102
As at September 30, 2026	115,537,322,444	43,283,314,783	18,693,298,136	2,540,747,420	-	180,054,682,783

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NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)
15. FINANCE LEASE ASSETS

	Building, structures	Machinery, equipment	Means of Transportation, transmission	Office equipment	Other assets	Total
	VND	VND	VND	VND	VND	VND
HISTORICAL COST						
Jan 1, 2026	-	9,499,897,918	-	-	-	9,499,897,918
- Finance lease during the period	-	4,275,565,829	-	-	-	4,275,565,829
- Other decreases	-	-	-	-	-	-
September 30, 2026	-	13,775,463,747	-	-	-	13,775,463,747
ACCUMULATED DEPRECIATION						
Jan 1, 2026	-	114,275,201	-	-	-	114,275,201
- Depreciation during the period	-	1,281,060,407	-	-	-	1,281,060,407
- Other decreases	-	-	-	-	-	-
September 30, 2026	-	1,395,335,608	-	-	-	1,395,335,608
NET BOOK VALUE						
January 1, 2026	-	9,385,622,717	-	-	-	9,385,622,717
September 30, 2026	-	12,380,128,139	-	-	-	12,380,128,139

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

16. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
HISTORICAL COST			
As at Jan 1, 2026	-	2.983.945.000	2.983.945.000
- Purchases during the year	-	98.000.000	98.000.000
- Decrease due to divestment	-	-	-
- Transfers to Investment real estate	-	-	-
As at September 30, 2026	-	3.081.945.000	3.081.945.000
ACCUMULATED DEPRECIATION			
As at Jan 1, 2026	-	1.398.074.257	1.398.074.257
- Amortization in the year	-	249.077.952	249.077.952
- Decrease due to divestment	-	-	-
As at September 30, 2026	-	1.647.152.209	1.647.152.209
NET BOOK VALUE			
As at Jan 1, 2026	-	1.585.870.743	1.585.870.743
As at September 30, 2026	-	1.434.792.791	1.434.792.791

17. INVESTMENT REAL ESTATE

	Jan 1, 2026	Increase	Decrease	September 30, 2026
	VND	VND	VND	VND
Real Estate for Rent				
HISTORICAL COST	102.543.081.684	-	-	102.543.081.684
- Lands use rights	50.420.000.000	-	-	50.420.000.000
- Building	50.138.334.208	-	-	50.138.334.208
- Administrative tools and equipment	1.984.747.476	-	-	1.984.747.476
ACCUMULATED DEPRECIATION	19.100.714.783	1.678.958.190	-	20.779.672.973
- Lands use rights	-	-	-	-
- Building	17.654.520.569	1.614.987.603	-	19.269.508.172
- Administrative tools and equipment	1.446.194.214	63.970.587	-	1.510.164.801
NET BOOK VALUE	83.442.366.901	(1.678.958.190)	-	82.882.714.171
- Lands use rights	50.420.000.000	-	-	50.420.000.000
- Building	32.483.813.639	(1.614.987.603)	-	30.868.826.036
- Administrative tools and equipment	538.553.262	(63.970.587)	-	474.582.675

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Notes to the Separate Financial Statements (continued)

18. TRADE PAYABLES

	September 30, 2026		Jan 1, 2026	
	Amount	Amount can be paid VND	Amount	Amount can be paid VND
Short-term	816.957.466.047	816.957.466.047	521.758.289.725	521.758.289.725
- Sino truk Import & Exprt Co.,Ltd	586.939.581.968	586.939.581.968	409.608.741.121	409.608.741.121
- Chery Commercial Vehicle (Anhui) Co.,Ltd	-	-	11.749.130	11.749.130
- Dongfeng Automobile Co., Ltd	75.823.491.822	75.823.491.822	28.303.408.563	28.303.408.563
- Sao Vang Rubber Joint Stock Company	978.918.646	978.918.646	3.411.835.149	3.411.835.149
- Precision Equipment Joint Stock Company No. 1	11.684.181.745	11.684.181.745	11.817.632.105	11.817.632.105
- Starcharge Energy PTE.,Ltd.	-	-	15.148.885.400	15.148.885.400
- Saic GM Wuling Automobile Company Limited	-	-	9.483.608.482	9.483.608.482
- Saigon Newport Corporation	9.006.621.483	9.006.621.483	2.468.044.210	2.468.044.210
- Tam Tri Manh Limited Liability Company	6.805.787.293	6.805.787.293	-	-
- MH Great Sun International Logistics Joint Stock Company	1.776.695.229	1.776.695.229	-	-
- Nanjing Meter Energy Technology Co., Ltd	20.749.116.550	20.749.116.550	-	-
- 30-4 Design Consulting And Construction Mechanical Joint Stock Company	10.837.026.673	10.837.026.673	7.230.815.828	7.230.815.828
- Other	92.356.044.638	92.356.044.638	34.273.569.737	34.273.569.737
Long-term	-	-	-	-
Total	816.957.466.047	816.957.466.047	521.758.289.725	521.758.289.725

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Notes to the Separate Financial Statements (continued)

19. ADVANCES FROM CUSTOMERS

	September 30, 2026	Jan 1, 2026
	VND	VND
Short-term	46,999,717,813	66,382,609,983
- Transport Service No 8 Joint Stock Company	17,045,689,240	17,045,689,240
- Service and Business No 8 Joint Stock Company	-	4,744,651,938
- KMT Motor Co., Ltd.	578,930,543	247,271,130
- Tegreen VN Joint Stock Company	1,355,000,000	4,500,000
- Quang Tuan Trading and Service Joint Stock Company	697,538,898	1,314,835,242
- DTD Investment And Trading Company Limited	-	-
- Dong Phat Viet Nam Joint Stock Company	8,616,062	14,978,835,869
- Other	27,313,943,070	28,046,826,564
Long-term	-	-
Total	46,999,717,813	66,382,609,983

TMT MOTORS CORPORATION

Floor 9 + 10 Coninco Building, No. 04 Ton That Tung, Kim Lien Ward, Ha Noi

Notes to the Separate Financial Statements (continued)

20. TAX AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Beginning balance		For the period		Ending balance	
	Amount receivable from the State	Amount payable to the State	Amount payable	Amount paid	Amount receivable from the State	Amount payable to the State
- Value added tax	-	8,178,432.355	2,733,172.485	10,994,518.720	82,913.880	-
- Value-added tax on imported goods	-	-	135,405,774.605	135,405,774.605	-	-
- Special consumption tax	-	831,204.076	3,855,168.597	3,181,987.131	-	1,504,385,542
- Import and export duties	148,122,017	-	87,001,866.813	88,221,479,945	1,367,735,149	-
- Corporate income tax	-	263,175,640	-	-	-	263,175,640
- Personal income tax	-	775,518,093	5,352,273,738	4,907,244,826	-	1,220,547,005
- Resource tax	-	465,000	2,610,000	2,730,000	-	345,000
- Land and housing tax, land rental fees	-	-	1,393,308,000	928,872,000	-	464,436,000
- Environmental protection tax and other taxes	-	-	-	-	-	-
- Fees, charges, and other amounts	-	-	177,173,800	177,173,800	-	-
Total	148,122,017	10,048,795,164	235,921,348,038	243,819,781,027	1,450,649,029	3,452,889,187

TMT MOTORS CORPORATION

Floor 9 + 10 Coninco Building, No. 04 Ton That Tung, Kim Lien Ward, Ha Noi
Notes to the Separate Financial Statements (continued)

21. Items	LOANS AND FINANCIAL LEASE DEBT Jan 1, 2026		During the year		September 30, 2026	
	Amount	Amount can be paid	Increase	Decrease	Amount	Amount can be paid
Short-term loans	453.150.418.944	453.150.418.944	1.692.352.218.554	1.344.178.077.948	801.324.559.550	801.324.559.550
- Bank Loans	450.680.445.488	450.680.445.488	1.681.787.312.840	1.341.600.990.172	790.866.768.156	790.866.768.156
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch (1)	167.952.489.744	167.952.489.744	174.229.882.724	209.220.126.542	132.962.245.926	132.962.245.926
+ Vietnam Prosperity Joint Stock Commercial Bank - South Hanoi Branch (2)	264.092.929.214	264.092.929.214	627.224.938.744	512.527.147.562	378.790.720.396	378.790.720.396
+ Public Commercial Joint Stock Bank of Vietnam – Hai Ba Trung Branch (3)	5.182.622.340	5.182.622.340	655.546.080.321	503.241.238.006	157.487.464.655	157.487.464.655
+ Joint Stock Commercial Bank for Development of Ho Chi Minh City - Hanoi Branch (4)	8.449.487.790	8.449.487.790	103.930.647.672	89.155.807.838	23.224.327.624	23.224.327.624
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ba Dinh Branch (5)	5.002.916.400	5.002.916.400	45.310.574.224	27.456.670.224	22.856.820.400	22.856.820.400
+ Tien Phong Commercial Joint Stock Bank	-	-	32.057.899.200	-	32.057.899.200	32.057.899.200
+ Nam A Commercial Joint Stock Bank - Ha Nam Branch.	-	-	43.487.289.955	-	43.487.289.955	43.487.289.955
- Long-term loans and debts due	2.469.973.456	2.469.973.456	10.564.905.714	2.577.087.776	10.457.791.394	10.457.791.394
+ Mr. Bui Van Huu	-	-	7.172.400.000	-	7.172.400.000	7.172.400.000
+ Chailease International Leasing Company Limited - Hanoi Branch	2.469.973.456	2.469.973.456	3.392.505.714	2.577.087.776	3.285.391.394	3.285.391.394

TMT MOTORS CORPORATION

Floor 9 + 10 Coninco Building, No. 04 Ton That Tung, Kim Lien Ward, Ha Noi

Notes to the Separate Financial Statements (continued)

Long-term loans	193.612.892.346	193.612.892.346	85.421.095.093	99.255.903.313	179.778.084.126	179.778.084.126
- <i>Loans from other parties</i>	187.874.954.000	187.874.954.000	80.803.484.000	95.336.769.000	173.341.669.000	173.341.669.000
+ Ms. Trinh Thi Hong Le	1.282.985.000	1.282.985.000	-	-	1.282.985.000	1.282.985.000
+ Ms. Bui Thi Hong Nhung	78.335.069.000	78.335.069.000	-	78.335.069.000	-	-
+ Ms. Pham Thi Nguyen	4.450.000.000	4.450.000.000	-	4.450.000.000	-	-
+ Mr. Bui Van Huu	103.806.900.000	103.806.900.000	80.803.484.000	12.551.700.000	172.058.684.000	172.058.684.000
Lease liabilities	5.737.938.346	5.737.938.346	4.617.611.093	3.919.134.313	6.436.415.126	6.436.415.126
+ Chailease International Leasing Company Limited - Hanoi Branch	5.737.938.346	5.737.938.346	4.617.611.093	3.919.134.313	6.436.415.126	6.436.415.126
Total	646.763.311.290	646.763.311.290	1.777.773.313.647	1.443.433.981.261	981.102.643.676	981.102.643.676

Loans and financial lease debts from related parties:

- The short-term loan from the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) was obtained under Credit Agreement No. 01/2026/134960/HBTD dated 9 January 2026 for the purposes of supplementing working capital, opening letters of credit (L/Cs), and issuing guarantees to support the Company's production and business operations. The credit facility amounted to VND 450 billion with a facility term of 12 months, but not extending beyond 31 December 2026. The interest rate during the year was from 9.3% per annum. The loan is secured by the Company's real estate pursuant to Real Estate Mortgage Agreement No. 01/2017/134960/HDBD, Asset Mortgage Agreement No. 01/2016/134960/HDBD and Asset Mortgage Agreement No. 01/2015/134960/HDBD; third-party collateral under Real Estate Mortgage Agreements No. 01/2019/134960/HDBD and No. 02/2019/134960/HDBD, and Listed Shares Pledge Agreement No. 03/2019/134960/HDBD; and inventories circulating in the normal course of production and business operations pursuant to Mortgage Agreement No. 01/2015/HDBD

TMT MOTORS CORPORATION

9th + 10th Floor, Coninco Building, 4 Ton That Tung Street, Kim Lien Ward, Hanoi City

CONSOLIDATED FINANCIAL STATEMENTS

For the period ending on September 30, 2026

NOTES FOR THE CONSOLIDATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

- The short-term loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – South Hanoi Branch was obtained under Credit Facility Agreement No. BCLC-18189-01 dated 17 June 2026 for the purposes of supplementing working capital, issuing letters of credit (L/Cs), and issuing guarantees to support the Company's production and business operations. The credit facility amounted to VND 1,000 billion with a facility term of 12 months. The interest rate during the year ranged from 8.5% to 11.3% per annum. The loan is secured by the Company's land use rights and assets attached to land located at Land Plots No. 1487 and 1488, Map Sheet No. 38, Thoi An Ward, District 12, Ho Chi Minh City; three Ford Ranger pickup trucks bearing registration numbers 29H-250.76, 29H-250.78 and 29H-250.09; goods financed under the L/C and owned by the Company; motor vehicles assembled from directly imported components financed by the Bank's loan proceeds; the Company's term deposit certificates; and the personal guarantee provided by Mr. Bui Van Huu
- The short-term loan from Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank) – Hanoi Branch was obtained under Revolving Credit Agreement No. 11442/25MB/HDTD dated 8 July 2025 for the purposes of supplementing working capital, issuing letters of credit (L/Cs), and issuing guarantees to support the Company's production and business operations. The credit facility amounted to VND 250 billion with a loan term of 36 months. The interest rate ranged from 9.2% to 11% per annum. The loan is secured by imported component kits financed by the loan; finished Cuu Long trucks assembled by the Company from imported components financed by Ho Chi Minh City Development Joint Stock Commercial Bank – Hanoi Branch; 100% brand-new completely built-up (CBU) Sinotruk and HOWO vehicles financed by the loan proceeds; and assembled finished vehicles and imported CBU vehicles owned by the Company, provided that the period from the date of issuance of the certificate of vehicle completion or the vehicle registration certificate does not exceed four months
- The short-term loan from the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Ba Dinh Branch was obtained under Revolving Credit Agreement No. 01/20258CTD/VCBBD-TMT dated 13 January 2026 for the purposes of supplementing working capital, issuing letters of credit (L/Cs), and issuing guarantees to support the Company's production and business operations. The credit facility amounted to VND 25 billion with a facility term of 12 months. The interest rate during the year ranged from 9% to 10% per annum. The loan is secured by inventories comprising imported component kits and finished motor vehicles financed by the credit facilities granted by the Bank
- The long-term loan from an individual was obtained to supplement the Company's working capital. The loan is unsecured and bears interest at rates ranging from 6.5% to 8.5% per annum.
- The finance lease with Chailease International Financial Services Co., Ltd. – Hanoi Branch under Finance Lease Agreement No. C251151012 dated 11 December 2025 has a lease term of 40 months and bears interest at a rate of 8.95% per annum.
- The finance lease with Chailease International Financial Services Co., Ltd. – Hanoi Branch under Finance Lease Agreement No. C251202512 dated 20 January 2026 has a lease term of 40 months and bears interest at a rate of 8.95% per annum
- The short-term loan from Nam A Commercial Joint Stock Bank – Ha Nam Branch was obtained under a Revolving Credit Agreement for the purposes of supplementing working capital, issuing letters of credit (L/Cs), and issuing guarantees to support the Company's production and business operations. The credit facility amounted to VND 200 billion with a facility term of 12 months. The interest rate during the year was 10% per annum. The loan is secured by the Company's office lease rights under Office Lease Agreement No. 137/2019/CONINCO-HDTVP dated 2 October 2019 and other collateral comprising inventories, including imported component kits and finished motor vehicles.

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

22. ACCRUED EXPENSES

	September 30, 2026 VND	Jan 1, 2026 VND
Short-term	19.947.984.877	11.916.647.314
- Interest expenses accrued	925.779.334	1.155.810.725
- Accrued expenses for sales consultancy bonuses	4.911.500.000	3.548.000.000
- Transportation expenses	2.455.333.394	1.857.826.192
- L/C expenses and cargo insurance expenses	6.222.344.735	4.104.639.544
- Accrued salary expenses	5.429.052.872	-
- Other accrued expenses	3.974.542	1.250.370.853
Short-term	-	-
Total	19.947.984.877	11.916.647.314

23. OTHER PAYABLES

	September 30, 2026 VND	Jan 1, 2026 VND
Short-term	23.978.272.380	14.421.080.168
- Trade union fees	181.818	-
- Trade union fees	2.178.418.000	1.594.525.900
- Social insurance	124.823.734	-
- Health insurance	3.312.000	-
- Unemployment insurance	1.472.000	-
- Short-term deposits and advances received as collateral	465.000.000	21.000.000
- Other payables	21.205.064.828	12.805.554.268
+ <i>Transport Service No 8 Joint Stock Company</i>	<i>6.039.097.527</i>	<i>1.193.924.373</i>
+ <i>Saic GM Wuling Automobile Company Limited</i>	<i>3.160.755.319</i>	<i>1.482.760.115</i>
+ <i>Mr. Bui Van Huu</i>	<i>6.579.033.256</i>	<i>4.198.178.359</i>
+ <i>Others</i>	<i>5.426.178.726</i>	<i>5.930.691.421</i>
Long-term	27.762.000.000	29.462.000.000
- Long-term deposits (*)	27.762.000.000	29.462.000.000
- Other payables	-	-
Total	51.740.272.380	43.883.080.168

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CONSOLIDATED FINANCIAL STATEMENTS

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NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)
24. OWNER'S EQUITY
24.1 CHANGES IN OWNER'S EQUITY

Items	Contributed capital	Share premium	Treasury shares	Other capital	Investment and development funds	Retained earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND	VND	VND
As at Jan 1, 2025	372.876.800.000	360.727.500	(8.680.989.647)	483.226.387	17.289.479.810	(269.979.960.169)	26.739.786	112.376.023.667
- Profit/loss for the year	-	-	-	-	-	62.870.133.820	(26.585.660)	62.843.548.160
- Capital increase in the prior year	-	-	-	-	-	-	66.000.000	66.000.000
As at Dec 31, 2025	372.876.800.000	360.727.500	(8.680.989.647)	483.226.387	17.289.479.810	(207.109.826.349)	66.154.126	175.285.571.827
As at Jan 1, 2026	372.876.800.000	360.727.500	(8.680.989.647)	483.226.387	17.289.479.810	(207.109.826.349)	66.154.126	175.285.571.827
- Profit/loss for the period	-	-	-	-	-	68.239.532.689	(146.348.701)	68.093.183.988
- Capital increase in the prior year	-	-	-	-	-	-	1.934.000.000	1.934.000.000
As at September 30, 2026	372.876.800.000	360.727.500	(8.680.989.647)	483.226.387	17.289.479.810	(138.870.293.660)	1.853.805.425	245.312.755.815

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

24.2 DETAIL OF CONTRIBUTED CAPITAL

	June 30, 2026	Proportion	Jan 1, 2026	Proportion
	VND	%	VND	%
Mr. Bui Van Huu	123,057,040,000	33.00%	123,057,040,000	33.00%
Mr. Le Tien Phan	43,700,610,000	11.72%	48,174,610,000	12.92%
Ms. Bui Thi Hong Nhung	27,700,000,000	7.43%	32,632,530,000	8.75%
Mr. Bui Quoc Cong	38,828,490,000	10.41%	38,828,490,000	10.41%
Ms. Bui Thi Hue	37,248,090,000	9.99%	22,891,560,000	6.14%
Ms. Le Thi Nga	33,571,600,000	9.00%	17,231,600,000	4.62%
Contributed capital of other subjects	68,770,970,000	18.45%	90,060,970,000	24.16%
Total	372,876,800,000	100%	372,876,800,000	100%

24.3 CAPITAL TRANSACTION WITH OWNERS AND DISTRIBUTION OF DIVIDENDS AND PROFITS

	Year 2026	Year 2025
	VND	VND
- Owner's contributed capital		
+ At the beginning of the year	372,876,800,000	372,876,800,000
+ At the end of the year	372,876,800,000	372,876,800,000
- Dividends, profits distributed	-	-

23.4 SHARES

	September 30, 2026	Jan 1, 2026
	Share	Share
Number of shares to be issued	37,287,680	37,287,680
Number of shares offered to the public	37,287,680	37,287,680
+ Ordinary shares	37,287,680	37,287,680
Number of shares in circulation	409,700	409,700
+ Ordinary shares	409,700	409,700
Number of shares outstanding	36,877,980	36,877,980
+ Ordinary shares	36,877,980	36,877,980
<i>Par value of shares outstanding (VND/share)</i>	<i>10,000</i>	<i>10,000</i>

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

24.5 COMPANY RESERVES

	September 30, 2026 VND	Jan 1, 2026 VND
Investment and development fund	17.289.479.810	17.289.479.810
Other equity funds	483.226.387	483.226.387

25. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From Jan 1, 2026 to September 30, 2026 VND	From Jan 1, 2025 to September 30, 2025 VND
- Revenue from sale of goods, products	1.555.808.235.141	1.619.821.971.601
- Revenue from rendering of services	23.327.857.478	3.328.906.386
Total	1.579.136.092.619	1.623.150.877.987

26. REVENUE DEDUCTION

	From Jan 1, 2026 to September 30, 2026 VND	From Jan 1, 2025 to September 30, 2025 VND
Revenue deductions		
In which:		
+ Sales returns	-	1.686.550.371
+ Trade discounts	2.922.527.333	1.485.840.000
Total	2.922.527.333	3.172.390.371

27. COST OF GOODS SOLD AND RENDERING OF SERVICES

	From Jan 1, 2026 to September 30, 2026 VND	From Jan 1, 2025 to September 30, 2025 VND
- Cost of goods, finished goods sold	1.324.191.497.739	1.439.646.299.495
- Cost of services rendered	11.748.713.512	1.452.285.597
- Reversal of Provision for Inventory Devaluation	(18.651.418.826)	(384.627.127)
- Provision for inventory write-down	35.151.964.105	-
Total	1.352.440.756.530	1.440.713.957.965

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

28. FINANCIAL INCOME

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
	VND	VND
- Interest on bank deposits and loans	2.879.170.604	3.418.197.612
- Interest on exchange rate difference	5.218.119.226	2.695.494.191
- Other financial income	80.224.074	698.623.314
Total	8.177.513.904	6.812.315.117

29. FINANCIAL EXPENSES

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
	VND	VND
- Interest expenses	51.324.262.347	22.800.671.035
- Cash discounts and interest income from instalment sales	70.000.000	-
- Losses on exchange rate difference	2.373.604.045	15.115.154.810
- Allowance for diminution in value of trading securities and investment losses	-	-
- Others	156.045.067	30.904.506
Total	53.923.911.459	37.946.730.351

30. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
	VND	VND
General administrative expenses	34.482.203.800	40.464.616.167
- Labour cost	15.958.950.691	18.413.867.143
- Material cost	123.532.980	311.929.678
- Office materials and equipment cost	1.115.646.650	1.360.488.679
- Depreciation fixed assets cost	2.133.689.044	3.721.301.601
- Taxes, fees, and charges	867.738.789	1.068.617.304
- Goodwill	1.125.560.988	1.125.560.988
- Provisions	10.657.375.367	944.306.850
- Outsourced services	1.565.586.557	12.017.439.419
- Other monetary cost	934.122.734	1.501.104.505
Selling expenses	74.111.556.761	47.039.385.427
- Labour cost	34.065.021.709	17.832.820.432
- Material cost	1.071.297.342	805.784.884
- Equipment cost	205.411.337	131.787.149
- Depreciation fixed assets cost	811.426.260	823.488.966
- Warranty Cost	558.125.604	3.032.959.365
- Outsourced services	34.054.836.035	16.143.348.457
- Other monetary cost	3.345.438.474	8.269.196.174
Total	108.593.760.561	87.504.001.594

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

31. OTHER INCOME

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
	VND	VND
- Disposal and sale of fixed assets	1.196.550.540	18.518.519
- Penalties collected	1.542.100	317.154.486
- Receipt of spare parts free of charge	-	1.056.513.500
- Unidentified payables	-	-
- Other income	3.979.809.506	259.966.578
Total	5.177.902.146	1.652.153.083

32. OTHER EXPENSES

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
	VND	VND
- Net carrying amount of fixed assets and expenses on disposal of fixed assets	(400.571.122)	-
- Penalties incurred	160.805.103	4.502.664.859
- Other expenses	5.300.003.553	653.899.998
Total	5.060.237.534	5.156.564.857

33. CURRENT CORPORATE INCOME TAX EXPENSES

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
	VND	VND
- CIT expenses of the parent company	-	-
- CIT expenses of subsidiaries	-	-
Total	-	-

34. DEFERRED CORPORATE INCOME TAX EXPENSES

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
	VND	VND
- Deferred corporate income tax expenses	1.457.131.266	309.898.423
Total	1.457.131.266	309.898.423

NOTES FOR THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with these Consolidated Financial Statements)

35. BASIC EARNINGS PER SHARE

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
Profit or loss allocated to common shareholders (VND)	68.093.183.986	56.811.802.626
Deductions from the welfare reward fund (VND)	-	-
Profit after tax distributed to shareholders owning ordinary shares after adjusting for deterioration factors	68.093.183.986	56.811.802.626
Weighted average number of common shares (excluding treasury shares) for calculation of basic earnings per share (*)	36,877,980	36,877,980
Weighted averages of common shares (excluding treasury shares) adjusted for deteriorating factors	36,877,980	36,877,980
Basic earnings per share	1.846	1.541

(*) The weighted average number of ordinary shares (excluding treasury shares) for calculation of basic profit per share is as follows:

	From Jan 1, 2026 to September 30, 2026 Share	From Jan 1, 2025 to September 30, 2025 Share
Common shares issued at the beginning of the year	36.877.980	36.877.980
Common shares issued during the year	-	-
Treasury shares	-	-
Total weighted average shares outstanding at the end of the year	36.877.980	36.877.980

Hanoi, 29th October 2026

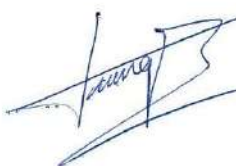
Preparer

Chief Accountant

Chairman



Phung Thuy Linh



Nguyen Nghia Trung



Bui Van Huu

