

**PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENTS**

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

Pursuant to Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, PTM Automobile Service, Trading and Manufacturing Joint Stock Company hereby discloses its Quarter I/2026 Financial Statements to the Hanoi Stock Exchange as follows

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

Stock code: PTM /

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

Telephone: +84(24)38552550

Fax: +84(24)38552551

Email: [ptmgroup@mghaxaco.com.vn](mailto:ptmgroup@mghaxaco.com.vn)

Website: <https://otoptm.com.vn/>.

**2. Disclosure Content**

- Financial Statements for Q1/ 2026

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

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

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

- Cases subject to explanation:

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

☐ Yes

☒ No

Explanation letter in case of "Yes":

☐ Yes

☐ No

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

☐ Yes

☒ No

Explanation letter in case of "Yes":

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanation letter in case of "Yes":

☒ Yes

☐ No



+ Net profit after tax in the reporting period records a loss or change from profit in the same period last year to loss this period (or vice versa)?

☐ Yes

☒ No

Explanation letter in case of "Yes":

☐ Yes

☐ No

This information has been published on the Company's website on 24/09/2026 at the following link <https://otoptm.com.vn/>.

### 3. Report on transactions with a value equal to or exceeding 35% of total assets in 2026

The Company did not enter into any transactions with a value equal to or exceeding 35% of its total assets during the year 2026

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

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

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

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

#### Attached documents:

- Financial Statements for Q1/2026;
- Explanation for data discrepancies.

**PERSONS TO DISCLOSE INFORMATION  
GENERAL DIRECTOR OF THE COMPANY**

  
TRAN VAN MY

**PTM AUTOMOBILE SERVICE, TRADING AND  
MANUFACTURING JOINT STOCK COMPANY**

Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city



**THE SEPARATE FINANCIAL  
STATEMENTS  
QUARTER 1 OF 2026**



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## STATEMENT OF FINANCIAL POSITION

As at 31st March 2026

Currency: VND

Code	ASSETS	Notes	At as 31/03/2026	At as 01/01/2026
1	2	3	4	5
<b>100</b>	<b>A - CURRENT ASSETS AND SHORT-TERM INVESTMENTS</b>		<b>423,986,138,062</b>	<b>416,192,121,823</b>
<b>110</b>	<b>I. Cash and cash equivalents</b>	V.1	<b>15,276,041,411</b>	<b>22,978,702,835</b>
111	1. Cash		15,276,041,411	22,978,702,835
<b>120</b>	<b>II. Short-term financial investments</b>	V.2	<b>3,300,000,000</b>	<b>2,500,000,000</b>
123	3. Held-to-maturity investments		3,300,000,000	2,500,000,000
<b>130</b>	<b>III. Accounts receivable</b>		<b>117,858,607,021</b>	<b>79,417,287,478</b>
131	1. Short-term trade receivables	V.3	46,274,722,948	59,593,533,007
132	2. Short-term advance payments to suppliers	V.4	6,144,621,826	5,802,659,692
135	3. Other short-term receivables	V.5a	65,772,914,727	14,354,747,259
136	4. Provisions for doubtful short-term receivables	V.6	(333,652,480)	(333,652,480)
<b>140</b>	<b>IV. Inventories</b>		<b>269,859,898,478</b>	<b>292,506,202,975</b>
141	1. Inventories	V.7	271,265,558,385	293,911,862,882
149	2. Provision for obsolete inventory (*)		(1,405,659,907)	(1,405,659,907)
<b>160</b>	<b>VI. Other current assets</b>		<b>17,691,591,152</b>	<b>18,789,928,535</b>
161	1. Short-term prepaid expenses	V.8a	3,503,899,785	4,106,149,540
162	2. VAT deductible		14,187,691,367	14,683,778,995
<b>200</b>	<b>B - FIXED ASSETS AND LONG-TERM INVESTMENTS</b>		<b>238,436,906,237</b>	<b>252,347,441,794</b>
<b>210</b>	<b>I. Long-term receivables</b>		<b>2,579,000,000</b>	<b>2,531,000,000</b>
215	1. Other long-term receivables	V.5b	2,579,000,000	2,531,000,000
<b>220</b>	<b>II. Fixed assets</b>		<b>120,280,874,057</b>	<b>136,294,825,332</b>
221	1. Tangible fixed assets	V.9	93,820,671,257	109,834,622,532
222	- Historical cost		143,584,122,030	157,737,798,490
223	- Accumulated depreciation		(49,763,450,773)	(47,903,175,958)
227	2. Intangible fixed assets	V.10	26,460,202,800	26,460,202,800
228	- Historical cost		26,548,362,800	26,548,362,800
229	- Accumulated amortization		(88,160,000)	(88,160,000)
<b>250</b>	<b>IV. Non-current unfinished assets</b>		<b>30,410,766,400</b>	<b>30,410,766,400</b>
252	1. Construction - in - progress		30,410,766,400	30,410,766,400
<b>260</b>	<b>V. Long-term financial investments</b>	V.11	<b>68,540,000,000</b>	<b>68,540,000,000</b>
261	1. Investment in subsidiaries	V.11	68,540,000,000	68,540,000,000
<b>270</b>	<b>VI. Other non-current assets</b>		<b>16,626,265,780</b>	<b>14,570,850,062</b>
271	1. Long-term prepaid expenses	V.8b	16,626,265,780	14,570,850,062
<b>270</b>	<b>TOTAL ASSETS</b>		<b>662,423,044,299</b>	<b>668,539,563,617</b>

## STATEMENT OF FINANCIAL POSITION (cont.)

Code	RESOURCES	Notes	At as 31/03/2026	At as 01/01/2026
1	2	3	4	5
<b>300</b>	<b>C - LIABILITIES</b>		<b>190,441,400,067</b>	<b>198,380,896,257</b>
<b>310</b>	<b>I. Current liabilities</b>		<b>190,441,400,067</b>	<b>198,380,896,257</b>
311	1. Short-term trade payables	V.12	81,973,340,036	31,066,393,583
312	2. Short-term advance payments from customers	V.13	5,881,734,785	6,761,918,591
313	3. Dividends and profits payable		39,110,000	39,110,000
314	4. Tax and statutory obligations	V.14	2,131,355,683	10,687,042,059
315	5. Payables to employees		2,433,154,722	5,757,657,924
316	6. Short-term accruals		1,607,207,691	1,006,810,116
320	10. Other short-term payables	V.14	952,185,734	882,254,638
321	11. Short-term finance lease loans and liabilities	V.15	95,423,311,416	142,179,709,346
<b>400</b>	<b>D - OWNERS' EQUITY</b>		<b>471,981,644,232</b>	<b>470,158,667,360</b>
<b>410</b>	<b>I. Capital of the owners</b>	<b>V.17</b>	<b>471,981,644,232</b>	<b>470,158,667,360</b>
411	1. Owners' invested equity		320,000,000,000	320,000,000,000
411a	- Common stocks with voting rights		320,000,000,000	320,000,000,000
412	2. Surplus of share capital		20,000,000	20,000,000
418	3. Development investment fund		122,922,480	122,922,480
421	4. Undistributed earnings after tax		151,838,721,752	150,015,744,880
421a	- Accumulated undistributed earnings after tax to the end of previous year		150,015,744,880	114,316,428,359
421b	- Accumulated undistributed earnings after tax in current year		1,822,976,872	35,699,316,521
<b>440</b>	<b>TOTAL RESOURCES</b>		<b>662,423,044,299</b>	<b>668,539,563,617</b>

Prepared by

Chief Accountant

General Director



PHAM THI DUYEN



LE THI HUYEN



TRAN VAN MY



Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city

For the fiscal period ended 31st March 2026

# INCOME STATEMENT

For the fiscal period ended 31st March 2026

Currency: VND

Code	ITEMS	Notes	Reporting period		For the year to date	
			Quarter I-2026	Quarter I-2025	Current year	Previous year
1	2	3	4	5	6	7
01	1. Revenues from sale of goods and rendering of services		184,220,788,612	296,723,179,721	184,220,788,612	296,723,179,721
02	2. Revenue deductions		-	-	-	-
10	3. Net revenues from sale of goods and rendering of services	VI.1	184,220,788,612	296,723,179,721	184,220,788,612	296,723,179,721
11	4. Cost of goods sold	VI.2	162,699,650,595	247,973,337,141	162,699,650,595	247,973,337,141
20	5. Gross profit from sale of goods and rendering of services		21,521,138,017	48,749,842,580	21,521,138,017	48,749,842,580
21	6. Gain/(loss) from the sale and disposal of investment property					
22	7. Income from financial activities		5,729,453	530,086,492	5,729,453	530,086,492
23	8. Expenses from financial activities	VI.3	1,928,633,778	592,216,554	1,928,633,778	592,216,554
24	- In which: Interest expenses		1,928,633,778	592,216,554	1,928,633,778	592,216,554
25	9. Selling expenses	VI.4	15,865,120,158	22,262,511,788	15,865,120,158	22,262,511,788
26	10. General & administration expenses	VI.5	11,754,716,650	14,738,162,323	11,754,716,650	14,738,162,323
30	11. Net profit/(loss) from operating activities		(8,021,603,116)	11,687,038,407	(8,021,603,116)	11,687,038,407
31	12. Other income		10,396,671,498	6,735,204,522	10,396,671,498	6,735,204,522
32	13. Other expenses		6,347,292	85,466,943	6,347,292	85,466,943
40	14. Other profit		10,390,324,206	6,649,737,579	10,390,324,206	6,649,737,579
50	15. Total pre-tax accounting profit		2,368,721,090	18,336,775,986	2,368,721,090	18,336,775,986
51	16. Current Corporate Income tax expenses	V.14	545,744,218	3,824,207,542	545,744,218	3,824,207,542
52	17. Deferred Corporate Income tax expenses		-	-	-	-
60	18. Profit/(loss) after corporate income tax		1,822,976,872	14,512,568,444	1,822,976,872	14,512,568,444
61	19. Lợi nhuận sau thuế của cổ đông của công ty mẹ					
62	20. Lợi ích của cổ đông không kiểm soát					
70	21. Gains on stock	VI.6	-	-	-	-
71	22. Diluted gains on stock (*)	VI.7	-	-	-	-

Prepared by

Chief Accountant

Ha Noi city, date 31st March, 2026

General Director



PHAM THI DUYEN



LE THI HUYEN

TRAN VAN MY

**CASH FLOW STATEMENT**  
For the fiscal period ended 31st March 2026

Currency: VND

Code	Items	Notes	Year-to-date to the end of the current quarter	
			Current year	Previous year
1	2	3	4	5
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
01	1. Net profit/(loss) before tax		2,368,721,090	18,336,775,986
	2. Adjustments for:		6,622,656,180	5,034,890,362
02	- Depreciation and amortisation		5,157,092,225	5,326,532,329
03	- Provisions		-	-
04	- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies		-	-
05	- (Profit)/ loss from investing activity		(463,069,823)	(883,858,521)
06	- Interest expense	V1.3	1,928,633,778	592,216,554
07	- Điều chỉnh khác			
08	3. Operating income/(loss) before changes in working capital		8,991,377,270	23,371,666,348
09	- (Increase)/decrease in receivables		(37,993,231,915)	(78,858,426,444)
10	- (Increase)/decrease in inventory		22,646,304,497	(212,858,781,957)
11	- Increase/(decrease) in payables (excluding interest payable, CIT payables)		47,554,893,569	23,856,676,530
12	- Increase/(decrease) in prepaid expenses		3,503,655,997	(983,792,616)
14	- Interest paid		(1,928,633,778)	(592,216,554)
15	- Corporate income tax (CIT) paid	V.14	(9,283,736,047)	(29,270,189,772)
16	- Other cash inflows from operating activities		-	-
17	- Other cash outflows from operating activities		-	-
20	Net cash inflows/(outflows) from operating activities		33,490,629,593	(275,335,064,465)
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
21	1. Purchase of fixed assets and other long-term assets		(1,518,077,085)	(16,034,509,284)
22	2. Proceeds from disposals of fixed assets and other long-term assets		7,875,454,545	9,517,272,727
23	3. Loans to other entities and payments for purchase of debt instruments of other entities		(800,000,000)	-
24	4. Repayments from borrowers and proceeds from sales of debt instruments of other entities		-	-
25	5. Payments for investments in other entities		-	-
26	6. Proceeds from sales of investments in other entities		-	-
27	7. Interest and dividends received		5,729,453	530,086,492
30	Net cash inflows/(outflows) from investing activities		5,563,106,913	(5,987,150,065)
	<b>III. CASH FLOW FROM FINANCING ACTIVITIES</b>			
31	1. Proceeds from issue of stocks, capital contribution of the owner		-	-
32	2. Capital redemption of the owners, the acquisition of issued stocks		-	-
33	3. Proceeds from borrowings	V.15	58,941,691,200	195,099,355,960
34	4. Repayments of borrowing principal	V.15	(105,698,089,130)	(42,658,010,520)
35	5. Repayments of finance lease principal		-	-
36	6. Dividends, gains paid to the owner		-	-
40	Net cash inflows/(outflows) from financing activities		(46,756,397,930)	152,441,345,440
50	Net cash inflows/(outflows) in year (20+30+40)		(7,702,661,424)	(128,880,869,090)
60	Cash and cash equivalents at the beginning of the year	V.1	22,978,702,835	157,425,399,323
70	Cash and cash equivalents at the end of the year	V.1	15,276,041,411	28,544,530,233

Prepared by

Chief Accountant

PHAM THI DUYEN

LE THI HUYEN

Ha Noi city, date 20/04/2026 month 04, year 2026

General Director  
TRẦN VĂN MIY



## **NOTES TO THE (SEPARATE) FINANCIAL STATEMENTS**

### **For the fiscal period ended 31<sup>st</sup> March 2026**

**1. Form of ownership**

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

**2. Business field**

The Company's business is automobile trading and repair.

**3. Business activities**

- Wholesale of automobiles and other motor vehicles;
- Dealers of automobiles and other motor vehicles;
- Sale of automobile parts and accessories of autos and other motor vehicles;
- Maintenance and repair of motorcycles and motorbikes;
- Sale of parts and accessories of motorcycles and motorbikes;
- Retail of passenger cars (up to 9 seats) (excluding auction-related activities)
- Maintenance and repair of automobiles and other motor vehicles
- Real estate business; rights to use land owned, used, or leased by the entity. Details: Real estate business (excluding investment in the construction of cemetery infrastructure for the purpose of transferring land use rights associated with such infrastructure, as stipulated in Appendix I, Section A, 7 of Decree No, 31/2021/NĐ-CP)
- Other road passenger transport activities, Details: Passenger transport business by automobiles on fixed route; contract-based passenger transport by automobile; tourist passenger transport by automobile
- Road freight transport activities, Details: Goods transport business by automobile
- Insurance agency and brokerage activities, Details: Insurance agency services
- Rental of motor vehicles.

**4. Normal operating cycle**

The Company's normal operating cycle is no longer than 12 months.

**5. Company Structures**

***Subsidiary***

No.	Name of Subsidiary	Head office	Ownership interest		Voting rights		Beneficial interest	
			As at 01/01/2026	As at 31/03/2026	As at 01/01/2026	As at 31/03/2026	As at 01/01/2026	As at 31/03/2026
01	Dat Viet Construction and Trading Joint Stock Company	No. 97 Ngo Quyen Street, Le Thanh Nghi Ward, Hai Phong City	99.33%	99.33%	99.33%	99.33%	99.33%	99.33%

***Affiliated units without legal status and have dependent accounting.***

**PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY**

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Separate) Financial Statements

For the fiscal period ended 31<sup>st</sup> March 2026

Status	Unit name	Address
1	Branch of PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 335C Dien Bien Phu Street., Gia Dinh Ward, Ho Chi Minh City). (Old: No, 335C Dien Bien Phu Street, 15 Ward, Binh Thanh District, Ho Chi Minh City)
2	MG Bac Giang Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	Giap Sau Residential Area, Bac Giang Ward, Bac Ninh Province. (Old: Giap Sau Residential Group, Dinh Ke Ward, Bac Giang City, Bac Giang Province)
3	Nam Dinh Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 8 Tran Anh Tong, National Highway 10, Nam Dinh Ward, Ninh Binh Province (Old: No, 08 Tran Anh Tong, National Highway 10, Loc Vuong Ward, Nam Dinh City, Nam Dinh Province)
4	Da Nang Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 03 Pham Hung, Hoa Xuan Ward, Da Nang City (Old: No, 03 Pham Hung, Hoa Xuan Ward, Cam Le District, Da Nang City, Vietnam).
5	Dong Nai Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 32, Group 1, Quarter 3, Long Hung Ward, Dong Nai Province (Old: No, 32, Group 1, Quarter 3, An Hoa Ward, Bien Hoa City, Dong Nai Province).
6	An Giang Branch - PTM Automobile Manufacturing, Trading and Service Joint Stock Company	No, 2070-2070A, Tran Hung Dao Street, My Thoi Ward, An Giang Province (Old: No, 2070-2070A Tran Hung Dao, My Thoi Ward, Long Xuyen City, An Giang Province )

**6. Employees**

At the end of the accounting period, the Company had 383 employees (at the beginning of the year, there was 464 employees).

**II. ACCOUNTING PERIOD, AND REPORTING CURRENCY****1. Fiscal year**

The Company's fiscal year begins on 1<sup>st</sup> January and ends on 31<sup>st</sup> December of each year.

This Financial Statement is the Financial Statement for the accounting period ended in 31<sup>st</sup> March, 2026.

**2. Reporting currency**

The currency used in accounting is Vietnamese Dong (VND) because revenue and expenditure are mainly made in VND .

**III. ADOPTED ACCOUNTING REGIME AND STANDARDS*****Adopted accounting regime and standards***

The Company applies the Vietnamese Accounting Standards and the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, together with relevant guiding documents in the preparation and presentation of the Financial Statements.

**IV. ADOPTED ACCOUNTING POLICIES****1. Basis for preparing financial statements**



**PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY**

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Separate) Financial Statements

For the fiscal period ended 31<sup>st</sup> March 2026

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The financial statements are prepared on the accrual basis of accounting, except for information relating to cash flows.

The Company's dependent units maintain their own accounting records and are accounted for on a dependent basis. The Company's (separate) financial statements are prepared based on the aggregation of the financial statements of its dependent units. Revenues and balances arising from transactions between the dependent units are eliminated in the preparation of the (separate) financial statements

**2. Cash and cash equivalents**

Cash includes cash on hand, cash in transit, cash deposits and gold currency

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

**3. Financial investments**

**Investments in subsidiaries**

A subsidiary is an enterprise that is controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

Investments in subsidiaries are initially recognised at cost, including the purchase price or capital contribution, together with directly attributable costs related to the investment. In cases where investments are made by non-cash assets, the investment cost is recognised at the fair value of the non-cash assets at the date the investment arises.

Dividends and profits of prior years, earned before the acquisition date, are accounted for as a reduction of the carrying amount of the investment. Dividends and profits earned after the acquisition date are recognised as income. Stock dividends received are recorded only as an increase in the number of shares held, with no recognition of the value of the shares received.

Provision for impairment losses on investments in subsidiaries is made when the subsidiary incurs losses, with the provision amount being equal to the difference between the Company's actual capital contribution and its share of equity in the subsidiary. Where the subsidiary is required to prepare consolidated financial statements, the basis for determining the impairment provision is the consolidated financial statements.

**4. Accounts Receivable**

Receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

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

Provisions for doubtful debts are made for each doubtful receivable based on the overdue age of the debts or the estimated potential loss that may occur. For receivables that are not yet overdue but are deemed unlikely to be recoverable: a provision shall be made based on the estimated loss.

Any increase or decrease in the allowance for doubtful debts that needs to be recognized as of the end of the accounting period shall be recorded in administrative expenses.



**PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY**

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Separate) Financial Statements

For the fiscal period ended 31<sup>st</sup> March 2026

**5. Inventories**

Inventories are recognized at the lower price between their historical costs and their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Work-in-process: including the costs of automobile fix-in-process.

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

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

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values. For services provided in progress, the provision for impairment is calculated for each of service which has a separate price. Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

**6. Prepaid expenses**

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on interim balance sheet and are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company's prepaid expenses include:

***Tools***

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 36 months.

**7. Tangible fixed assets**

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

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

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives:

<b><u>Kinds of fixed asset</u></b>	<b><u>Years</u></b>
Buildings and structures	05 – 20
Machineries and equipments	05 – 10
Vehicles, transmissions	06 – 10
Management equipments, tools	03 – 10
Other tangible fixed assets	10

**8. Intangible fixed assets**

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

Historical costs of intangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

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

***Land - use rights***

Land - use rights comprise all actual costs incurred by the Company that are directly attributable to the land in use, including payments made to obtain the land use rights and registration fees (land use right registration fee), etc.

Land use rights are amortised on a straight-line basis over the land use term as stated in the Land Use Right Certificate. Land use rights with an indefinite term are not amortised.

***Computer software***

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

**9. Liabilities and accruals**

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

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

- Seller payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

**10. Owners' equity**

***Owner's invested equity***

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

***Surplus of share capital***

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

**11. Profit distribution**



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

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

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

**12. Recognition of revenues and income**

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

***Revenues from sale of goods: automobiles, spare parts....***

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

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

***Revenues from rendering of services: auto repair services. ...***

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

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

***Revenue from providing car rental services, business locations***

Revenue from the transaction of providing car rental services and business locations is recognized when the outcome of the transaction can be determined reliably. In case the service is performed over many periods, the revenue recognized in the period is based on the results of the work completed at the end of the fiscal year. The result of the service provision transaction is determined when all the following conditions are satisfied:

- Revenue is determined with relative certainty.
- It is possible to obtain economic benefits from the transaction of providing that service.
- Determine the portion of work completed by the end of the fiscal year.
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

***Interest***

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



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**13. Cost of goods sold**

Cost of goods sold is total cost of goods, expenses directly of provided services, other expenses are included in the cost of goods.

**14. Expenses from financial activities**

Expenses from financial activities are the costs related to financial activities include borrowing costs, loss of the short-term securities transfers, transaction costs of selling securities, provision for devaluation of trading securities, provision for loss of investments in other entities.

***Borrowing costs***

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

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

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

**15. Selling expenses and General & administration expenses**

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

**16. Taxes and statutory obligations**

Value added tax (VAT) is in accordance with the deduction method.

The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.

Other taxes will be paid according to prevailing regulations.

***Corporate Income Tax ("CIT")***

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

***Current corporate income tax***

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

The current corporate income tax rate applied by the unit is 20%,

***Deferred income tax***

Deferred income tax represents the corporate income tax payable or refundable in future periods as a result of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases. Deferred income tax liabilities are recognised for all

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taxable temporary differences. Deferred income tax assets are recognised only when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

The carrying amount of deferred income tax assets is reviewed at the end of each accounting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of part or all of the deferred income tax assets to be utilised. Deferred income tax assets not previously recognised are reassessed at the end of each accounting period and are recognised to the extent that it is probable that sufficient future taxable profits will be available to allow these deferred income tax assets to be utilised.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates expected to apply in the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted at the end of the accounting period. Deferred income tax is recognised in the statement of profit or loss, except to the extent that it relates to items recognised directly in equity, in which case it is recognised directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when:

- the Company has a legally enforceable right to offset current income tax assets against current income tax liabilities; and
- the deferred income tax assets and deferred income tax liabilities relate to corporate income taxes levied by the same taxation authority:
  - for the same taxable entity; or
  - the Company intends to settle current income tax liabilities and current income tax assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred income tax liabilities or deferred income tax assets are expected to be settled or recovered.

**17. Related parties**

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

In considering any related party relationship, attention is directed more to the substance of the relationship than to the legal form.



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	<u>As at 31/03/2026</u>	<u>As at 01/01/2026</u>
- Cash on hand	570,540,846	2,240,786,417
- Cash in bank	14,705,500,565	20,737,916,418
- Cash equivalents	-	-
<b>Total</b>	<b>15,276,041,411</b>	<b>22,978,702,835</b>

**2. Short-term financial investments**

	<u>As at 31/03/2026</u>	<u>As at 01/01/2026</u>
Held-to-maturity investments	3,300,000,000	2,500,000,000
<b>Total</b>	<b>3,300,000,000</b>	<b>2,500,000,000</b>

**3. Short-term trade receivables**

	<u>As at 31/03/2026</u>	<u>As at 01/01/2026</u>
<i>Receivable from related parties</i>	<b>29,248,416,847</b>	<b>27,723,976,345</b>
Viet Future Group Joint Stock Company	29,248,416,847	27,723,976,345
<i>Receivables from other Customers</i>	<b>17,026,306,101</b>	<b>31,869,556,662</b>
Other customers	17,026,306,101	31,869,556,662
<b>Total</b>	<b>46,274,722,948</b>	<b>59,593,533,007</b>

**4. Short – term advance payments to suppliers**

	<u>As at 31/03/2026</u>	<u>As at 01/01/2026</u>
<i>Advance payment to related parties</i>	-	-
<i>Advance payments to other suppliers</i>	<b>6,144,621,826</b>	<b>5,802,659,692</b>
Thang Long Electrical Construction Joint Stock Company	5,001,000,001	5,001,000,001
Others	1,143,621,825	801,659,691
<b>Total</b>	<b>6,144,621,826</b>	<b>5,802,659,692</b>

**5. Other receivables****5a. Other short-term receivables**

Mainly bonuses according to sales policy of Saic Motor Vietnam Co., Ltd.

**5b. Other long-term receivables**

	<u>As at 31/03/2026</u>	<u>As at 01/01/2026</u>
<b>Other long-term receivables from related parties</b>	-	-
<b>Other long-term receivables</b>	<b>2,579,000,000</b>	<b>2,531,000,000</b>
- TDP Investment and Development Joint Stock Company	1,040,000,000	1,040,000,000
- Other suppliers	1,539,000,000	1,491,000,000
<b>Total</b>	<b>2,579,000,000</b>	<b>2,531,000,000</b>



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**6. Provision for doubtful short-term receivables**

	As at 31/03/2026			As at 01/01/2026		
	Overdue time	Historical cost	Recoverable value <sup>(*)</sup>	Overdue time	Historical cost	Recoverable value <sup>(*)</sup>
<i>Related parties</i>	-	-	-	-	-	-
<i>Other organizations and individuals</i>	-	333,652,480	-	-	333,652,480	-
- Technical Materials Import Export Company	Over 3 years	68,800,000	-	Over 3 years	68,800,000	-
- DMC – FER joint venture	Over 3 years	53,650,000	-	Over 3 years	53,650,000	-
- TBI Vietnam Technology Transfer and Production Joint Stock Company	Over 3 years	41,987,000	-	Over 3 years	41,987,000	-
- Others	Over 3 years	169,215,480	-	Over 3 years	169,215,480	-
<b>Total</b>		<b>333,652,480</b>	<b>-</b>		<b>333,652,480</b>	<b>-</b>

<sup>(\*)</sup> Recoverable value is equal to original cost minus provision for loan receivables.

**7. Inventories**

	As at 31/03/2026		As at 01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit	-	-	21,592,500	-
- Materials and supplies	7,101,661,320	(1,405,659,907)	7,708,684,750	(1,405,659,907)
- Tools, instruments	268,217,856	-	311,102,397	-
- Work-in-process	718,069,028	-	1,421,888,056	-
- Merchandise	263,177,610,181	-	284,448,595,179	-
<b>Total</b>	<b>271,265,558,385</b>	<b>(1,405,659,907)</b>	<b>293,911,862,882</b>	<b>(1,405,659,907)</b>

**8. Expenses pending allocation**

**8a. Short-term expenses pending allocation**

	As at 31/03/2026	As at 01/01/2026
- Tools in use	1,026,355,194	881,800,786
- Fire insurance premium	91,541,669	159,629,165
- Others	2,386,002,922	3,064,719,589
<b>Total</b>	<b>3,503,899,785</b>	<b>4,106,149,540</b>

**8b. Long-term expenses pending allocation**

	As at 31/03/2026	As at 01/01/2026
- Office repair costs	9,214,416,097	6,147,806,021
- Tools in use	5,623,826,826	6,435,486,533
- Others	1,788,022,857	1,987,557,508
<b>Total</b>	<b>16,626,265,780</b>	<b>14,570,850,062</b>

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Details of the Tangible fixed assets are presented in the attached Appendix No. 01 - Increase and decrease of tangible fixed assets.

**10. Intangible fixed assets**

	Land use rights with an indefinite term	Management software	Total
<b>Historical cost</b>			
As at 01/01/2026	26,460,202,800	88,160,000	26,548,362,800
Increase during period	-	-	-
Decrease during period	-	-	-
As at 31/03/2026	26,460,202,800	88,160,000	26,548,362,800
<b>Amortization</b>			
As at 01/01/2026	-	88,160,000	88,160,000
Increase during period	-	-	-
Decrease during period	-	-	-
As at 31/03/2026	-	88,160,000	88,160,000
<b>Net book value</b>			
As at 01/01/2026	26,460,202,800	-	26,460,202,800
As at 31/03/2026	26,460,202,800	-	26,460,202,800

**11. Long-term financial investments**

These represent investments in subsidiaries.

	As at 31/03/2026			As at 01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Dat Viet Construction and Trading Joint Stock Company	68,540,000,000	68,540,000,000	-	68,540,000,000	68,540,000,000	-
<b>Total</b>	<b>68,540,000,000</b>	<b>68,540,000,000</b>	<b>-</b>	<b>68,540,000,000</b>	<b>68,540,000,000</b>	<b>-</b>

As at 31 March 2026, the Company held 149,000 shares, representing a beneficial interest/voting rights of 99.33% in Dat Viet Construction and Trading Joint Stock Company

**12. Short term trade payables**

	As at 31/03/2026	As at 01/01/2026
<b>Payable to related parties</b>	<b>23,280,000,000</b>	<b>25,779,000,000</b>
Can Tho Automobile Mechanical Joint Stock Company	23,280,000,000	25,779,000,000
<b>Payable to suppliers</b>	<b>58,693,340,036</b>	<b>5,287,393,583</b>
Saic Motor Vietnam Co., Ltd.	56,214,575,605	2,364,003,762
Others	2,478,764,431	2,923,389,821
<b>Total</b>	<b>81,973,340,036</b>	<b>31,066,393,583</b>

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Mainly the advance payments for purchasing cars and car repair service.

**14. Taxes and statutory obligations**

	As at 31/03/2026		As at 01/01/2026	
	Payable	Receivable	Payable	Receivable
Value added tax (VAT)	1,249,605,440	-	916,800,602	-
Corporate income tax (CIT)	545,744,218	-	9,283,736,047	-
Personal income tax (PIT)	276,006,025	-	486,505,410	-
Housing land tax and Land rent	60,000,000	-	-	-
Business license tax	-	-	-	-
<b>Total</b>	<b>2,131,355,683</b>	<b>-</b>	<b>10,687,042,059</b>	<b>-</b>

**14a. Value added tax (VAT)**

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

**14 b. Corporate income tax (CIT)**

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

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

	Current period	Previous period
Total accounting profit before tax	2,368,721,090	18,336,775,986
Adjustments to increase or decrease accounting profit to determine profit subject to corporate income tax:		
- Adjustments to increase	360,000,000	236,414,426
- Adjustments for reduction	-	-
Taxable income	2,728,721,090	18,573,190,412
Tax-free income	-	-
Carry forward of previous years losses	-	-
Taxed income	2,728,721,090	18,573,190,412
Corporate income tax rate	20%	20%
Corporate income tax payable under ordinary tax rate	545,744,218	3,714,638,082
Adjustment of corporate income tax of previous years	-	109,569,460
<b>Total Corporate Income Tax payable</b>	<b>545,744,218</b>	<b>3,824,207,542</b>

**14c. Other taxes**

The Company declares and pays in accordance with legal regulations.



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**15. Short-term finance leases loans and liabilities**

	As at 31/03/2026		As at 01/01/2026	
	Amount	Ability to Repay	Amount	Ability to Repay
<i>Short-term finance lease loans and liabilities payable to related parties</i>	-	-	-	-
<i>Short-term finance lease loans and liabilities payable to other organizations and individuals</i>	95,423,311,416	95,423,311,416	142,179,709,346	142,179,709,346
Vietnam Joint Stock Commercial Bank for Industry and Trade – West Saigon Branch	63,403,004,256	63,403,004,256	59,643,273,856	59,643,273,856
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hai Duong Branch	13,224,000,000	13,224,000,000	17,191,200,000	17,191,200,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tan Binh Branch	10,581,248,000	10,581,248,000	16,287,060,480	16,287,060,480
Joint Stock Commercial Bank for Investment and Development of Vietnam - Long Bien Branch	-	-	18,652,885,440	18,652,885,440
HSBC Bank Limited	388,286,360	388,286,360	30,405,289,570	30,405,289,570
Kasikornbank Public Company Limited – HCM Branch	7,826,772,800	7,826,772,800		
<b>Total</b>	<b>95,423,311,416</b>	<b>95,423,311,416</b>	<b>142,179,709,346</b>	<b>142,179,709,346</b>

*Situation Movements in short-term loans and liabilities during the year were as follows:*

	As at 01/01/2026	Loan proceeds	Loan amount paid during the period	As at 31/03/2026
Short-term bank loans	142,179,709,346	58,941,691,200	105,698,089,130	95,423,311,416
<b>Total</b>	<b>142,179,709,346</b>	<b>58,941,691,200</b>	<b>105,698,089,130</b>	<b>95,423,311,416</b>

**16. Other short-term payables**

	As at 31/03/2026	As at 01/01/2026
Short-term payables to related parties	-	-
Other short-term payables	952,185,734	882,254,638
Saigon Boulevard Complex Company Limited	420,000,000	420,000,000
- Other customers	532,185,734	462,254,638
<b>Total</b>	<b>952,185,734</b>	<b>882,254,638</b>

**17. Owners' equity**

**17a. The Movement of the Owners' equity**

Details are Presented in the attached Appendix 02

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For the fiscal period ended 31<sup>st</sup> March 2026**17b. Owner's equity details***The status of charter capital contribution is as follows:*

	As at 31/12/2025		As at 31/12/2024	
	Common stock capital	Rate (%)	Common stock capital	Rate (%)
- Hang Xanh Motors Service Joint Stock Company	165,179,600,000	51.62	165,179,600,000	51.62
- Other shareholders	154,820,400,000	48.38	154,820,400,000	48.38
<b>Total</b>	<b>320,000,000,000</b>	<b>100.00</b>	<b>320,000,000,000</b>	<b>100.00</b>

*The status of charter capital contribution is as follows:*

	According to the Certificate of Business Registration	Contributed charter capital	Remaining charter capital to be contributed
	320,000,000,000	320,000,000,000	-
<b>Total</b>	<b>320,000,000,000</b>	<b>320,000,000,000</b>	<b>-</b>

**VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE FINANCIAL STATEMENTS (Currency: VND)****1. Net revenues from sale of goods and rendering of services**

	Current period	Previous period
- Trading in automobiles	168,478,802,583	284,764,243,196
- Repair service and sale of Spare part	12,549,994,514	7,146,325,583
- Other activities	3,191,991,515	4,812,610,942
<b>Total</b>	<b>184,220,788,612</b>	<b>296,723,179,721</b>

**2. Cost of goods sold**

Mainly is cost of goods sold of sale of automobiles and repairing service.

**3. Expenses from financial activities**

All of it is bank loan interest.

**4. Selling expenses**

	Current period	Previous period
-Wage and salary	6,118,045,241	8,283,498,653
-Depreciation of fixed assets	1,408,663,683	1,767,112,754
-Outsourced services and other expenses	8,338,411,234	12,211,900,381
<b>Total</b>	<b>15,865,120,158</b>	<b>22,262,511,788</b>

**5. General & administration expenses**

	Current period	Previous period
-Wage and salary	4,585,818,954	4,264,411,191
-Depreciation of fixed assets	2,471,991,683	1,968,172,486
-Outsourced services and other expenses	4,696,906,013	8,505,578,646
<b>Total</b>	<b>11,754,716,650</b>	<b>14,738,162,323</b>

These notes form an integral part of and should be read in conjunction with the Financial Statement



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Notes to the (Separate) Financial Statements

For the fiscal period ended 31<sup>st</sup> March 2026**6. Basic/diluted earnings per share**

This item is not presented in the separate financial statements of PTM Automobile Production, Trading and Service Joint Stock Company as it is the parent company, and is instead presented in the Group's consolidated financial statements in accordance with Clause 3.19, Article 113 of Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance.

**VII. OTHER INFORMATION****1. Contingent Liability**

At the time of making this financial statement, the Company has not incurred any contingent liabilities that would affect the financial statements, which need any adjustments to the figures or disclosures.

**2. Transactions and balances with related parties****2a. Transactions and balances with key management members and individuals related to key management members (including the Board of Directors, Supervisory Board, Executive Board and Chief Accountant)**

Key management member's income during the period:

Wage and salary	Position	Current period	Previous period
Mr. Tran Van My	General Director	243,000,000	270,000,000
Mrs. Le Thi Huyen	Chief Accountant	162,000,000	180,000,000
<b>Total</b>		<b>405,000,000</b>	<b>450,000,000</b>

Board of Managements' remuneration	Position	Current period	Previous period
Mrs. Vu Thi Hanh	Chairman	180,000,000	60,000,000
Mr. Do Tien Dung	Member	60,000,000	30,000,000
Mr. Tran Van My	Member	60,000,000	30,000,000
Mr. Hoang Duc Hung	Member	-	30,000,000
Mrs. Vu Ngoc Diem Linh	Member	-	30,000,000
Mrs. Nguyen Thi Thanh Hang	Member	60,000,000	-
Mrs. Vu Thi Mai	Member	60,000,000	-
<b>Total</b>		<b>420,000,000</b>	<b>180,000,000</b>

**PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY**

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Separate) Financial Statements

For the fiscal period ended 31<sup>st</sup> March 2026**2b. Transactions and balances with related parties**

Parties related to the Company include:

Related parties	Relationship
Hang Xanh Motors Service Joint Stock Company	Parent company
Can Tho Automobile Mechanical Joint Stock Company	Company with the same parent company
Western Passenger Transport and Service Joint Stock Company	Company with the same parent company
An Thai Automobile Joint Stock Company	A subsidiary of Western Passenger Transport and Services Joint Stock Company
Dat Viet Construction and Trading Joint Stock Company	Subsidiary
Viet Future Group Joint Stock Company	Company with the same parent company

**Related Party Transactions**

	Current period	Previous period
<b>Hang Xanh Automobile Service Joint Stock Company</b>		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	20,718,812	486,772,719
- Revenue from liquidation and disposal of fixed assets	-	-
- Costs of vehicle maintenance and repair, warehouse rental and other costs	1,376,682,463	2,232,683,381
<b>Can Tho Automobile Mechanical Joint Stock Company</b>		
- Revenue from vehicle sales	1,886,363,635	9,545,454,540
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	27,040,000	5,202,967
- Vehicle purchase costs	-	-
- Costs of vehicle maintenance and repair and other costs	14,294,727	8,721,000
<b>Mien Tay Passenger Vehicle and Service Joint Stock Company</b>		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	52,718,439	78,701,730
- Revenue from liquidation and disposal of fixed assets	-	-
- Vehicle purchase costs	-	-
- Costs of vehicle maintenance and repair and other costs	364,063,450	110,623,150
<b>An Thai Automobile Joint Stock Company</b>		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	8,277,781	-
<b>Dat Viet Construction and Trading Joint Stock Company</b>		
- Revenue from vehicle sales	5,574,545,458	-
<b>Viet Future Group Joint Stock Company</b>		
- Revenue from vehicle leasing, premises leasing, vehicle repair and other services	440,589,418	-



**PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY**

Address: 256 Kim Giang, Dinh Cong Ward, Hanoi City

Notes to the (Separate) Financial Statements

For the fiscal period ended 31<sup>st</sup> March 2026

***Balance with related party***

Liabilities to other related parties are disclosed in the notes above.

**3. Going-concern assumption**

As at the date of the financial statements, there is not any factor which can affect the going-concern assumption of the Company. Therefore, the financial statements for the fiscal period ended 31<sup>st</sup> March 2026 are prepared on the basis of the going-concern assumption.

Hanoi City, date 24 month 04 year 2026

**Preparer**



**PHAM THI DUYEN**

**Chief Accountant**



**LE THI HUYEN**

**General Director**



**TRAN VAN MY**

PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city

Notes to the Separate Financial statements (cont.)

For the fiscal period ended 31st March 2026

APPENDIX NO. 01- INCREASE AND DECREASE OF TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machineries & equipments	Vehicles, transmission	Management equipments, tools	Other fixed assets	Total
<b>I. Historical cost of tangible fixed assets</b>						
At as 01/01/2026	94,125,429,833	2,419,726,286	59,379,998,028	1,296,450,454	516,193,889	157,737,798,490
Increase during period	-	-	710,495,273	-	-	710,495,273
Decrease during period	(4,956,821,960)	-	(9,907,349,773)	-	-	(14,864,171,733)
At as 31/03/2026	89,168,607,873	2,419,726,286	50,183,143,528	1,296,450,454	516,193,889	143,584,122,030
<b>II. Depreciation</b>						
At as 01/01/2026	33,360,203,480	1,029,865,091	12,789,556,701	574,445,528	149,105,158	47,903,175,958
Increase during period	3,291,813,063	99,160,796	1,716,519,041	55,592,643	38,676,390	5,201,761,933
Decrease during period	(807,581,812)	-	(2,489,235,598)	-	(44,669,708)	(3,341,487,118)
At as 31/03/2026	35,844,434,731	1,129,025,887	12,016,840,144	630,038,171	143,111,840	49,763,450,773
<b>III. Net book value</b>						
At as 01/01/2026	60,765,226,353	1,389,861,195	46,590,441,327	722,004,926	367,088,731	109,834,622,532
At as 31/03/2026	53,324,173,142	1,290,700,399	38,166,303,384	666,412,283	373,082,049	93,820,671,257

Prepared by



PHAM THI DUYEN

Chief Accountant



LE THI HUYEN

General Director





TRAN VAN MY



PTM AUTOMOBILE SERVICE, TRADING AND MANUFACTURING JOINT STOCK COMPANY

Address: 256 Kim Giang Street, Ward Dinh Cong, Ha Noi city

Notes to the Separate Financial statements (cont.)

For the fiscal period ended 31st March 2026

APPENDIX NO. 02 - THE MOVEMENT ON THE OWNERS' EQUITY

Items	Owners' invested equity	Capital surplus	Development Investment Fund	Undistributed earnings after tax	Total
1	2	3	4	5	6
At as 01/01/2025	320,000,000,000	20,000,000	122,922,480	146,316,428,359	466,459,350,839
Increase during period	-	-	-	14,512,568,444	14,512,568,444
Decrease during period	-	-	-	(16,517,960,000)	(16,517,960,000)
At as 31/03/2025	320,000,000,000	20,000,000	122,922,480	144,311,036,803	464,453,959,283
At as 01/01/2026	320,000,000,000	20,000,000	122,922,480	150,015,744,880	470,158,667,360
Increase during period	-	-	-	1,822,976,872	1,822,976,872
Decrease during period	-	-	-	-	-
At as 31/03/2026	320,000,000,000	20,000,000	122,922,480	151,838,721,752	471,981,644,232

Prepared by



PHAM THI DUYEN

Chief Accountant



LE THI HUYEN

General Director



TRAN VAN MY

