

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To:

- STATE SECURITIES COMMISSION OF VIET NAM**
- HANOI STOCK EXCHANGE**

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Picomat Holding Joint Stock Company hereby discloses its financial statements for Quarter 2 of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: PICOMAT HOLDING JOINT STOCK COMPANY

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



2. Contents of information disclosed:

- Financial Statement for Quarter 2/2026
 - ☐ Separate financial statements (the listed organization has no subsidiaries and the superior accounting unit has dependent units);
 - ☒ Consolidated financial statements (the listed organization has subsidiaries);
 - ☐ Combined financial statements (the listed organization has dependent accounting units with separate accounting apparatus).

- Cases subject to explanation of reasons:

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

☐ Yes

☒ No

Written explanation if Yes is selected:

☐ Yes

☒ No

+ Profit after tax in the reporting period differs before and after audit by 5% or more, changes from loss to profit or vice versa (for the audited financial statements of 2022):

☐ Yes

☒ No

Written explanation if Yes is selected:

☐ Yes

☒ No

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



Yes



No

Written explanation if Yes is selected:



Yes



No

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



Yes



No

Written explanation if Yes is selected:



Yes



No

This information was disclosed on the Company's website on: 29/07/2026 at the following links:

Separate Financial Statement of Picomat Quarter II 2026:

<https://picomat.com.vn/bao-cai-tai-chinh/bctc-rieng-picomat-quy-ii-nam-2026>

Consolidated Financial Statement of Picomat Quarter II 2026:

<https://picomat.com.vn/bao-cai-tai-chinh/bctc-hop-nhat-picomat-quy-ii-nam-2026>

Explanation of profit after tax for the separate and consolidated Financial

Statement Quarter II 2026: [https://picomat.com.vn/bao-cai-tai-chinh/giai-trinh-](https://picomat.com.vn/bao-cai-tai-chinh/giai-trinh-inst-thu-nhap-doanh-nghiep-tai-bao-cai-kqhd-kd-cua-bctc-rieng-va-hop-nhat-quy-ii-nam-2026)

inst-thu-nhap-doanh-nghiep-tai-bao-cai-kqhd-kd-cua-bctc-rieng-va-hop-nhat-quy-

ii-nam-2026

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

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

- Transaction contents: None

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

- Transaction completion date: None

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

Representative of the organization

Legal representative / Authorized information disclosure officer

(Signature, full name and seal)

Attached documents:

- Separate Financial Statement for Quarter 2/2026;

- Consolidated Financial Statement for Quarter 2/2026;

- Explanation of profit after tax for the separate and consolidated Financial Statement for Quarter 2/2026.



TỔNG GIÁM ĐỐC
Đào Thị Kim Oanh

**PICOMAT HOLDING
JOINT STOCK COMPANY**

No: 34/2026/CV-PICOMAT

(Re: Explanation for Profit After Corporate Income Tax in Income Statement in the separate financial statements and consolidated financial statements for quarter II/2026, which exceeded 10% compared to the separate financial statements for quarter II/2025)

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

Ha Noi, July 29, 2026

To:

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

Company Name: Picomat Holding Joint Stock Company

Business Registration Certificate: 0104518043

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

To supplement the explanatory information in accordance with Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, Picomat Plastic Joint Stock Company (stock symbol: PCH) provides an explanation of certain items regarding the Profit After Corporate Income Tax indicator, which has fluctuated by more than 10% in the separate financial statements and consolidated financial statements for quarter II of the Company as follows:

I. According to the separate financial statements for quarter II of 2026

Profit after corporate income tax for the quarter II of 2026 decreased compared to the same period in 2025, as detailed below:

Unit: billion VND

Indicator	Quarter IV/2025	Quarter IV/2024	Difference	Percentage (%)
Profit after corporate income tax	1.15	13.12	(11.97)	(91.20%)

Profit after corporate income tax in the separate financial statements for the second quarter of 2026 reached VND 1.15 billion, a decrease of VND 11.97 billion compared to the same period in 2025 (VND 13.12 billion). The main reasons are as follows:

In quarter II of 2025, the company recorded dividends distributed from its subsidiary, Hai Dang Materials Joint Stock Company, amounting to VND 11.4 billion. In the quarter II



of 2026, the company did not incur this dividend item as it had been received and recorded in the quarter I of 2026, causing financial income to decrease compared to the same period.

In the quarter II of 2026, the general price of raw materials in the interior industry continued to maintain at a high level, coupled with declining consumer demand, leading to a decrease in sales revenue, thereby affecting the company's production and business results compared to the same period last year.

II. According to the consolidated financial statements for quarter II of 2026
Profit after corporate income tax for the quarter II of 2026 decreased compared to the same period in 2025, as detailed below:

Unit: billion VND

Indicator	Quarter IV/2025	Quarter IV/2024	Difference	Percentage (%)
Profit after corporate income tax	2.37	3.25	(0.88)	(27.1%)

Profit after corporate income tax in the consolidated financial statements for the quarter II of 2026 reached VND 2.37 billion, a decrease of approximately VND 0.88 billion compared to the same period last year. The main reason is that the company recorded an increase in losses from associates of about VND 0.8 billion compared to the same period of the previous year.

The above is the explanation from Picomat Plastic Holding Stock Company regarding the fluctuations in profit after corporate income tax in the separate financial statements and in the consolidated financial statements for Q2/2026 compared to Q2/2025. The Company would like to explain for institution.

Picomat Holding Joint Stock Company sincerely thanks you!

PICOMAT HOLDING JOINT STOCK COMPANY

Recipients:

- *As above;*
- *Archived*



GENERAL DIRECTOR

TỔNG GIÁM ĐỐC
Đào Thị Kim Oanh