| | |
|---|---|
| **CÔNG TY CỔ PHẦN G-AUTOMOBILE/G-AUTOMOBILE JOINT STOCK COMPANY** | **CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM SOCIALIST REPUBLIC OF VIETNAM** |
| | **Độc lập - Tự do - Hạnh phúc** |
| | **Independence – Freedom - Happiness** |
| No/Số: 51 /2026/CV-GMA | *Hà Nội, ngày 29 tháng 10 năm 2026* |
| | *Hanoi, 29 October 2026* |

# CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
# PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

**Kính gửi/To:**
- **Ủy ban Chứng khoán Nhà nước;**
- **The State Securities Commission of Vietnam**
- **Sở Giao dịch Chứng khoán Hà Nội.**
- **The Hanoi Stock Exchange**

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần G-Automobile thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 3 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

*Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, G-Automobile Joint Stock Company hereby discloses the financial statements (FS) for the third quarter of 2026 to the Hanoi Stock Exchange as follows*

1. Tên tổ chức/ *Name of organization*: Công ty cổ phần G-Automobile/G-*Automobile Joint Stock Company*
   - Mã chứng khoán/*Stock code*: GMA
   - Địa chỉ/*Address*: Số 11 Phạm Hùng, Phường Cầu Giấy, Hà Nội/ *No. 11 Pham Hung, Cau Giay Ward, Hanoi*
   - Điện thoại liên hệ/*Phone*: 0968 527 673
   - Email: gma@g-automobile.vn
   - Website: http://www.g-automobile.vn
2. Nội dung thông tin công bố/ *Content of published information*:

- BCTC quý 03 năm 2026/*Financial statements for the third quarter of 2026*

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/*Separate financial statements (Listed companies without subsidiaries and superior accounting units with affiliated units)*

☑ BCTC hợp nhất (TCNY có công ty con)/*Consolidated financial statements (Listed companies with subsidiaries)*

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/*General financial statements (Listed companies have their own accounting units and separate accounting apparatus)*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/*Cases that require explanation:*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Net profit after corporate income tax in the income statement for the reporting period changed by 10% or more compared to the same period of the previous year.*

☐ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory text in case of "yes" selection:*

☐ Có/Yes ☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Net profit after tax in the reporting period incurred a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa.*

☑ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có: *Explanation Document in case of "yes" selection:*

☑ Có/Yes ☐ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 29/10/2026 tại đường dẫn: http://www.g-automobile.vn.

*This information was published on the company's website on: 29/10/2026 at the link: http://www.g-automobile.vn.*

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 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:**
- BCTC Quý III/2026 của Công ty mẹ và Hợp nhất/*Separate and Consolidated financial statements for the third quarter of 2026.*
- Văn bản giải trình số 50.../2026/CV-GMA/ *Explanatory document No. 50...../2026/CV-GMA.*

**NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT**
***LEGAL REPRESENTATIVE***
**TỔNG GIÁM ĐỐC**
***GENERAL DIRECTOR***

M.S.D.N: 0105558271 - C.T.C.P CÔNG TY CỔ PHẦN G-AUTOMOBILE THÀNH PHỐ HÀ NỘI

**Nguyễn Thị Thanh Thủy**
**Nguyen Thi Thanh Thuy**

**G-AUTOMOBILE JOINT STOCK COMPANY**

# SEPARATE FINANCIAL STATEMENTS

**For period from 01/01/2026 to 30/09/2026**

**Ha Noi, 28 October 2026**

**G-AUTOMOBILE JOINT STOCK COMPANY**
No. 11, Pham Hung Street, Cau Giay Ward, Ha Noi City

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## SEPARATE STATEMENT OF FINANCIAL POSITION

**As at 30 September 2026**

Unit: VND

| ITEMS | Code | Note | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| **A. CURRENT ASSETS** | **100** | | **2,711,635,380** | **2,490,253,928** |
| **I. Cash and cash equivalents** | **110** | **V.01** | **225,526,208** | **666,063,172** |
| 1. Cash | 111 | | 225,526,208 | 666,063,172 |
| 2. Cash equivalents | 112 | | - | - |
| **II. Short-term financial investments** | **120** | **V.02** | - | - |
| **III. Short-term receivables** | **130** | | **2,456,109,172** | **1,824,190,756** |
| 1. Short-term trade receivables | 131 | V.02 | 768,899,999 | 1,181,576,931 |
| 2. Short-term advances to suppliers | 132 | V.03 | - | - |
| 3. Short-term inter-company receivables | 133 | | - | - |
| 4. Short-term Liabilities Arising from Contracts | 134 | | - | - |
| 5. Other short-term receivables | 135 | V.04 | 1,687,209,173 | 642,613,825 |
| 6. Short-term allowances for doubtful debts (*) | 136 | | - | - |
| 7. Shortage of assets awaiting resolution | 137 | | - | - |
| **IV. Inventories** | **140** | **V.05** | - | - |
| **V. Short-term biological assets** | **150** | | - | - |
| **VI.Other current assets** | **160** | **V.06** | **30,000,000** | - |
| 1. Short-term prepaid expenses | 161 | | 30,000,000 | - |
| **B. LONG-TERM ASSETS** | **200** | | **278,563,115,965** | **278,563,115,965** |
| **II. Fixed assets** | **220** | | - | - |
| 1. Tangible fixed assets | 221 | V.07 | - | - |
| *- Cost* | 222 | | 227,751,865 | 227,751,865 |
| *- Accumulated depreciation (*)* | 223 | | (227,751,865) | (227,751,865) |
| **III.Long-term biological assets** | **230** | | - | - |
| **IV. Investment property** | 240 | | - | - |
| **V. Long-term work in progress** | 250 | | - | - |
| 1. Long-term production and business work in progress | 251 | | - | - |
| 2. Construction in progress | 252 | | - | - |
| **VI. Long-term financial investments** | **260** | | **278,563,115,965** | **278,563,115,965** |
| 1. Investments in subsidiaries | 261 | V.08 | 256,933,115,965 | 256,933,115,965 |
| 2. Investments in joint ventures and associates | 262 | V.09 | 21,630,000,000 | 21,630,000,000 |
| **VII. Other long-term assets** | **270** | | - | - |
| **TOTAL ASSETS (280=100+200)** | **280** | | **281,274,751,345** | **281,053,369,893** |

## SEPARATE STATEMENT OF FINANCIAL POSITION

**As at 30 September 2026**
**(Continued)**

Unit: VND

| ITEMS | Code | Note | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| **C. LIABILITIES** | **300** | | **653,122,943** | **945,870,005** |
| **I. Current liabilities** | **310** | | **653,122,943** | **945,870,005** |
| 1. Short-term trade payables | 311 | V.10 | 133,134,000 | - |
| 2. Advances from customers (short-term) | 312 | | - | - |
| 3. Dividends and profit payable | 313 | | - | - |
| 4. Short-term taxes and amounts payable to state budget | 314 | V.11 | 171,903,176 | 189,333,163 |
| 5. Payables to employees | 315 | | 314,006,200 | 494,207,275 |
| 6. Short-term accrued expenses | 316 | V.12 | - | 230,000,000 |
| 7. Short-term inter-company payables | 317 | | - | - |
| 8. Short-term payables from construction contracts | 318 | | - | - |
| 9. Short-term unearned revenue | 319 | | - | - |
| 10. Other short-term payables | 320 | V.13 | 34,079,567 | 32,329,567 |
| 11. Short-term borrowings and finance lease liabilities | 321 | | - | - |
| **II. Long-term liabilities** | **330** | | - | - |
| **D. OWNER'S EQUITY** | **400** | | **280,621,628,402** | **280,107,499,888** |
| 1. Contributed capital | 411 | V.15 | 199,999,990,000 | 199,999,990,000 |
| *- Ordinary shares with voting rights* | 411a | | 199,999,990,000 | 199,999,990,000 |
| *- Preference shares* | 411b | | - | - |
| 2. Share premium | 412 | | 76,628,400,000 | 76,628,400,000 |
| 3. Undistributed earnings after tax | 420 | | 3,993,238,402 | 3,479,109,888 |
| - Accumulated undistributed earnings to end of prior period | 420a | | 3,479,109,888 | - |
| - Undistributed earnings of current period | 420b | | 514,128,514 | 3,479,109,888 |
| **TOTAL RESOURCES(440=300+400)** | **440** | | **281,274,751,345** | **281,053,369,893** |

Ha Noi, 28 October 2026

| Prepared by | Chief Accountant | General Director |
|---|---|---|
| Dam Xuan Loc | Dam Xuan Loc | Nguyen Thi Thanh Thuy |

# SEPARATE INCOME STATEMENT

**For period from 01/01/2026 to 30/09/2026**

Unit: VND

| Code | Items | Note | 3rd Quarter | | Cumulative from the beginning of the year to the end of this quarter | |
|---|---|---|---|---|---|---|
| | | | Year 2026 | Year 2025 | Year 2026 | Year 2025 |
| **01** | **1. Revenue from sale of goods and rendering of services** | **VI.1** | **837,500,000** | **652,500,000** | **2,337,745,455** | **2,437,500,000** |
| 02 | 2. Revenue deductions | | - | - | - | - |
| 10 | 3. Net revenue from sale of goods and rendering of services | VI.2 | 837,500,000 | 652,500,000 | 2,337,745,455 | 2,437,500,000 |
| 11 | 4. Cost of sales | VI.3 | 150,000,000 | 150,000,000 | 450,000,000 | 642,212,104 |
| **20** | **5. Gross profit from sale of goods and rendering of services** | | **687,500,000** | **502,500,000** | **1,887,745,455** | **1,795,287,896** |
| 22 | 6. Financial incomes | VI.4 | 51,989 | 707,879 | 251,505 | 10,691,037,109 |
| 23 | 7. Financial expenses | VI.5 | - | - | - | - |
| *24* | *- In which: Interest expenses* | | - | - | - | - |
| 25 | 9. Selling expenses | VI.6 | - | - | - | - |
| 26 | 10. General and administrative expenses | VI.6 | 492,072,453 | 394,115,535 | 1,245,336,318 | 1,408,349,888 |
| **30** | **11. Net profit from operating activities** | | **195,479,536** | **109,092,344** | **642,660,642** | **11,077,975,117** |
| 31 | 12. Other income | VI.7 | - | - | - | - |
| 32 | 13. Other expense | VI.8 | - | - | - | - |
| **40** | **14. Other profit (loss)** | | - | - | - | - |
| **50** | **15. Total profit before tax** | | **195,479,536** | **109,092,344** | **642,660,642** | **11,077,975,117** |
| 51 | 16. Current corporate income tax expenses | VI.9 | 39,095,907 | 21,818,469 | 128,532,128 | 235,595,024 |
| 52 | 17. Deferred corporate income tax expenses | | - | - | - | - |
| **60** | **18. Profit after tax** | | **156,383,629** | **87,273,875** | **514,128,514** | **10,842,380,093** |

Ha Noi, 28 October 2026

| Prepared by | Chief Accountant | General Director |
|---|---|---|
| Dam Xuan Loc | Dam Xuan Loc | Nguyen Thi Thanh Thuy |

# SEPARATE CASH FLOW STATEMENT

**(Indirect method)**

**For period from 01/01/2026 to 30/09/2026**

Unit: VND

| Items | Code | From 01/01/2026 to 30/09/2026 | From 01/01/2025 to 30/09/2025 |
|---|---|---|---|
| **I. Cash flows from operating activities** | | | |
| *1. Profit before tax* | *01* | *642,660,642* | *11,077,975,117* |
| *2. Adjustment for* | | *(251,505)* | *(10,691,037,109)* |
| - Depreciation and amortisation | 02 | - | - |
| - Provisions | 03 | - | - |
| - Gain/loss from unrealized foreign exchange difference | 04 | - | - |
| - Gain/loss from investment activities | 05 | (251,505) | (10,691,037,109) |
| - Interest expense | 06 | - | - |
| - Other adjustments | 07 | - | - |
| *3. Profit from operating activities before changes in working capital* | *08* | *642,409,137* | *386,938,008* |
| - Increase/Decrease in receivables | 09 | (631,918,416) | 1,201,151,000 |
| - Increase/Decrease in inventories | 10 | - | - |
| - Increase/Decrease in payables (excluding interest payables/ enterprise income tax payables) | 11 | (257,100,877) | (217,779,200) |
| - Increase/Decrease in prepaid expenses | 12 | (30,000,000) | 162,047,104 |
| - Increase/Decrease in trading securities | 13 | - | - |
| - Interest expenses paid | 14 | - | - |
| - Corporate Income taxes paid | 15 | (164,178,313) | (314,435,572) |
| - Other receipts from operating activities | 16 | - | - |
| - Other expenses on operating activities | 17 | - | - |
| *Net cash flows from operating activities* | *20* | *(440,788,469)* | *1,217,921,340* |
| **II. Cash flows from investing activities** | | - | - |
| 1. Purchase of fixed assets and other long-term assets | 21 | - | - |
| 2. Proceeds from disposals of fixed assets and other long-term assets | 22 | - | - |
| 3. Loans to other entities and purchase of debt instruments of other entities | 23 | - | - |
| 4. Repayment from borrowers and proceeds from sales of debt instruments of other entities | 24 | - | - |
| 5. Investments in other entities | 25 | - | **(38,940,000,000)** |
| 6. Investment returns from other entities | 26 | - | **47,741,700,000** |
| 7. Interest, dividends and profit received | 27 | 251,505 | 9,900,957,109 |
| *Net cash flows from investing activities* | *30* | *251,505* | *18,702,657,109* |

| Items | Code | From 01/01/2026 to 30/09/2026 | From 01/01/2025 to 30/09/2025 |
|---|---|---|---|
| **III. Cash flows from financing activities** | | - | - |
| 1. Proceeds from issuance of shares and capital contributions from owners | 31 | - | - |
| 2. Fund returned to equity owners, issued stock redemption | 32 | - | - |
| 3. Proceeds from borrowings | 33 | - | - |
| 4. Loan repayment | 34 | - | - |
| 5. Payment of finance lease liabilities | 35 | - | - |
| 6. Dividends, profit paid to equity owners | 36 | - | (19,988,059,000) |
| ***Net cash flows from financing activities*** | ***40*** | ***-*** | ***(19,988,059,000)*** |
| **Net increase/(decrease) in cash and cash equivalents** | 50 | **(440,536,964)** | **(67,480,551)** |
| **Cash and cash equivalents at beginning of the year** | 60 | **666,063,172** | **395,056,998** |
| Impact of foreign exchange fluctuation | 61 | - | - |
| **Cash and cash equivalents at end of the year** | 70 | **225,526,208** | **327,576,447** |

Ha Noi, 28 October 2026

| Prepared by | Chief Accountant | General Director |
|---|---|---|
| Dam Xuan Loc | Dam Xuan Loc | Nguyen Thi Thanh Thuy |

## NOTES TO THE SEPARATE FINANCIAL STATEMENTS

**3rd Quarter 2026**

### I. BACKGROUND

**1. Form of ownership**

G-Automobile Joint Stock Company (Formerly known as Enteco Vietnam Joint Stock Company)

The company operates under Business Registration Certificate No. 0105558271, registered for the first time on 10/10/2011, registered for the ninth time on 11/10/2022, Issued by the Department of Planning and Investment of Ha Noi city.

Head office: No. 11, Pham Hung Street, Cau Giay Ward, Ha Noi City

The Company's charter capital: VND 199,999,990,000.

Total shares: 19,999,999 shares.

**2. Business field**

Business fields of the Company are production, trade.

**3. Business activities**

According to the Business registration certificate, principal activities of the Company are:

Automobile and other motor vehicle dealerships. Except auctions;

Manufacture of bearings, gears, gearboxes, control and transmission components;

Manufacture of mining and construction machinery;

Mechanical processing; metal treatment and coating;

Warehousing and storage of goods;

Wholesale of other construction materials and installation equipment;

Wholesale of metals and metal ores;

Repair of machinery and equipment;

Installation of industrial machinery and equipment;

Wholesale of automobiles and other motor vehicles;

Maintenance and repair of automobiles and other motor vehicles;

Wholesale of electronic and telecommunications equipment and components;

Wholesale of other machinery, equipment and spare parts;

Road freight;

Retail sale of cars (9 seats or less);

Sale of spare parts and accessories of automobiles and other motor vehicles. Except auctions;

Organization of trade introduction and promotion;

Other remaining business support service activities not elsewhere classified/ Details: Export and import of goods;

Financial service support activities not elsewhere classified. Details: Investment consulting activities;

Real estate business, land use rights owned, used or rented. Details:

Real estate business;

Management consulting activities;

Motor vehicle rental. Except auctions;

Renting of machinery, equipment and other tangible goods without operators. Details: (except aircraft, hot air balloons);

General office administrative services;

Photocopying, document preparation and other specialized office support activities;

Construction of other civil engineering works;

**4. The Company's normal business period**

The Company's normal business period is 12 months.

**5. Business structure**

**The list of subsidiaries**

| Subsidiary name | Ownership interest | Voting rights | Head office - Principal activities |
|---|---|---|---|
| An Du Payment Data and Communications Joint Stock Company | 55% | 55% | No. 11, Pham Hung Street, Cau Giay Ward, Ha Noi City. Main industry: Car business |
| An Hoa Phat Rent a car company limited | 90% | 90% | No. 11, Pham Hung Street, Cau Giay Ward, Ha Noi City. Main industry: Car rental |
| An Do Investment Trading Corporation | 86% | 86% | No.168 Pham Van Dong, Dong Ngac Ward, Ha Noi City.Main industry: Car business |
| An Do Vinh Phuc Investment Trading Corporation | 70% | 70% | Nguyen Tat Thanh Street, Tich Son Ward, Vinh Yen City, Vinh Phuc Province.Main industry: Car business |

**The list of associates**

| Subsidiary name | Ownership interest | Voting rights | Head office - Principal activities |
|---|---|---|---|
| An Dan Hanoi Investment and Trading Joint Stock Company | 45.375% | 45.375% | No. 1 Nguyen Van Linh, Viet Hung Ward, Hanoi. Main industry: Car business |

## II. Accounting period and accounting monetary unit

**1. Accounting period**

Annual accounting period commences from 1st January and ends on 31st December.

**2. Accounting monetary unit**

Monetary unit used in accounting is Viet Nam Dong (National symbol is "đ"; International symbol is "VND").

## III. Accounting standards and Accounting system

**1. Accounting System**

The Company applies the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, providing guidance on the Accounting Regime for Enterprises.

**2. Announcement on compliance with Vietnamese standards and accounting system**

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

## IV. Accounting policies

### 1. Recognition of cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

### 2. Financial investment

**Held-to-maturity investments**

Include term deposits at bank (including debentures, promissory notes), bonds, preferred stock. Party required to buy back at a certain time in the future and held-to-maturity loans for the purpose of earning periodically interests and interest on investments held to maturity date.

For investments held to maturity, if not already provision for bad debts in accordance with law and accounting assessing recoverability, accountants conduct reviews of the ability to recall. Where there is strong evidence suggesting that part or all of the investment may not be recoverable, the accountants shall record the periodical losses in financial expenses. In case of loss cannot be reliably determined, accountants conduct the accounting disclosures in financial statements about the recoverability of investments.

**Loans receivables**

Loans are contractually agreed upon between parties but are not traded or sold on the market like securities. Depending on the contract, contractual loans can be recovered in one lump sum at maturity or gradually recovered in installments.

For loans, if there is no provision for doubtful debts as prescribed by law, the accountant shall assess the recoverability. In case there is certain evidence that a part or the whole of the loan may not be recoverable, the accountant shall record the loss in the financial expenses of the period. In case the loss cannot be reliably determined, the accountant shall explain in the Financial Statements about the recoverability of the loan.

**Investment in subsidiaries; joint-ventures, associates**

Investments in subsidiaries over which the Company has control rights are stated at original cost. Distributions from accumulated net profits from subsidiaries arising subsequent to the date of acquisition are recognized in the Statement of comprehensive income. Other distributions received (in excess of such profits) are considered a recovery of investment and are deducted to the cost of the investment.

Investments in associates over which the Company has significant influence are stated at original cost. Distributions from accumulated net profits from associates arising subsequent to the date of acquisition are recognized in the Statement of comprehensive income. Other distributions received (in excess of such profits) are considered a recovery of investment and are deducted to the cost of the investment.

Investment in a joint venture entity is accounted by cost method and kept unadjusted thereafter for the post acquisition change in the venture's share of net assets of the joint venture entity. The Statement of comprehensive income reflects the venture's share of the net accumulated profits of the joint venture entity arising as from the contribution date.

Provision for devaluation of investment is made at the end of the year. The level of provision is determined based on the financial statements at the time of provisioning of the economic organization.

## 3. Receivables

Receivable are monitored in detail by maturity receivable, objects to be recovered and the type of original currency receivables, and other factors under the management of the Company.

The identification of necessary provision for doubtful debts is based on the items that are classified as short-term, long-term receivables on Balance Sheet. Provision for doubtful debts is made for each one based on the age of overdue debts or the estimated losses that may occur.

## 4. Inventory

**Principles of recognizing inventories**

The Company's inventories are assets bought to manufacture or sell in normal business period.

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The costs of inventories comprise the purchase price, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

**Method of calculating inventories**

The cost of inventory at the year-end is calculated by weighted average method.

Method of determining the value of unfinished products: unfinished production and business costs are collected for each project that is not completed or has not recorded revenue.

**Method of accounting inventories**

Inventories are accounted for using the perpetual method.

**Method of setting up provision for devaluation of inventories**

Provisions for devaluation of inventories made at the end of the year are the excess of original cost of inventory over their net realizable value.

## 5. Fixed assets and depreciation of fixed assets

**Fixed assets**

Fixed assets (tangible and intangible) are stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and net book value.

Depreciation is provided on a straight-line basis. Depreciation period applicable under Circular 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance guiding the management, use and depreciation of fixed assets.

| | |
|---|---|
| - Buildings | 06 - 20 years |
| - Machine, equipment | 10 - 15 years |
| - Transportation equipment | 05 - 10 years |
| - Office equipment and furniture | 03 - 10 years |

Gain or loss on the liquidation fixed assets is recognized as income or expense in the statement of comprehensive income.

**6. Prepaid expenses**

Prepaid expenses only related to present fiscal year are recognised as short-term prepaid expenses and are recorded into operating costs.

Prepaid expenses incurred during the year but related to business operations of several years are recorded as long-term prepaid expenses and are amortized to the income statement in several years.

The calculation and allocation of long-term prepaid expenses to profit and loss account in the period should be based on nature of those expenses to select a reasonable method and allocated factors. Prepaid expenses are allocated partly into operating expenses on a straight-line basis.

**7. Payables**

Payables are monitored in detail by maturity receivable, objects to be recovered and the type of original currency receivables, and other factors under the management of the Company.

When preparing financial statements, accountants base on remaining term of payables to classify them into short-term or long-term.

When there are evidences that a loss likely occurs, accountants need to immediately record a payable according to the precautionary principle.

**8. Recognition of borrowings**

Borrowings whose maturity time is over 12 months from the date of financial statements are presented as long-term borrowings and financial lease liabilities. Borrowings whose maturity time is within 12 months from the date of financial statements are presented as short-term borrowings and financial lease liabilities to prepare settlement plan.

When preparing financial statements, borrowings' balances in foreign currencies are re-evaluated in actual transacted exchange rate at the time of preparing financial statements.

Differences of exchange rate arising from payments and re-evaluation at the year end are recorded into financial incomes or expenses.

**9. Recognition and capitalization of borrowing costs**

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to the acquisition, construction or production of a qualifying asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in SAV No. 16 "Borrowing costs".

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to the acquisition, construction or production of a qualifying asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in SAV No. 16 "Borrowing costs".

**10. Accrued expenses**

Payables for goods and services that are already received from suppliers or already supplied to buyers in the reported period but not actually paid due to shortage of bills or accounting files and documents are recognized as operating expenses of the reported period.

Recognizing accrued expenses into operating expenses in the period needs to be performed according to the matching principle between revenues and expenses incurred in the period.

Accrued expenses shall be balanced with actual incurred expenses. The difference between accrued and actual expenses shall be reversed.

## 11. Owner's equity

**Principles of recognizing owner's equity, share premium, convertible bonds and other owner's equity**

Owner's equity is stated at actually contributed capital of owners.

Premium reserve is recorded by the difference (over/under) between the selling price and the par value of treasury stocks when stocks are firstly or additionally issued or reissued. Direct expenses related to the additional issuance of shares or reissuing treasury stock is recorded to reduce the surplus capital stock.

**Recognition Undistributed profit**

Profit after tax retained is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous years. The profit is available for appropriation to investors after approval by Board of Management and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnamese regulatory requirements.

## 12. Revenue

**Sale of goods**

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The entity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that The economic benefits associated with the transaction will flow to the entity;
- The cost incurred or to be incurred in respect of the transaction can be measured reliable.

**Rendering of services**

When the outcome of a transaction involving the rendering of services can be estimated reliable, revenue associate with the transaction shall be recognised by reference to the stage of completion of the transaction at the end of reporting period. The outcome of a transaction can be estimated reliable when all the following conditions are satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliable.

The stage of the completion of the transaction may be determined by surveys of work completed methods.

**Financial income**

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The amount of the revenue can be measured reliably.

Dividends shall be recognised when the shareholder's right to receive payment is established.

Common Stocks and Dividends paid by Stocks: No record earnings when the right to receive bonus shares or dividend shares is established, the number of bonus shares and dividend shares received disclosure in Financial Statements.

**Other revenues**

Other income comprises income outside the entity's ordinary business activities, including:

- Revenue from liquidation of fixed assets;
- Revenue from fines paid by customers for breaching contracts;
- Revenue from the third party's compensation for a loss of property (e.g. insurance compensation, compensation for relocating business office and other similar revenues);
- Collection of bad debts which have been written off;
- Revenue from payables which is not identified;
- Other revenues than those listed above.

## 13. Deductibles from revenue

Deductibles adjusted to revenues from sale of goods and rendering of services arising in the period include: Sale discounts, sale rebates and sale returns.

Trade discounts, discounted sales, sales generated bounces same period consumption of products, goods and services are adjusted periodically generated revenue;

In case that products, goods and services have already been consumed since the previous period, but until the subsequent period, sale discounts, sale rebates or sale returns incur, then the Company recognizes deductibles from revenue according to the following requirements:

- If products, goods and services have already been consumed since the previous period and need to be discounted, rebated, returned in the subsequent period but before the time of issuing financial statements, accountants recognize it as an event that needs to be adjusted arising after the date of Balance Sheet and deduct revenues of the period's financial statements (the previous period).

- In case that products, goods and services need to be discounted, rebated, returned after the time of issuing financial statements, the entity needs to deduct revenues of the arising period (the subsequent period).

## 14. Cost of goods sold

Reflecting the cost value of products, goods and services sold in the period.

The provision for devaluation of inventories is included in the cost of goods sold on the basis of the number of inventories and the difference between the net realizable value is less than the cost of inventories.

When selling products and goods with equipment and spare parts, the value of equipment and spare parts is recorded into cost of goods sold.

As for the value of inventory shrinkage and loss, accountants immediately count towards cost of goods sold (after deducting the compensation, if any).

As for the cost of direct materials consumed in excess of normal level, labour cost, fixed general operation unallocated to the value of products stocked, accountants immediately count them towards in cost of goods sold (after deducting the compensation, if any) even if the products and goods have not been determined to be consumed.

Import duties, special consumption taxes and environmental protection taxes have been included in the value of purchased goods, and when the goods are sold, those taxes are refunded, the decrease of the cost of goods sold is recorded.

As for costs of goods sold unrecognized as corporate income taxable expenses under the regulations of Tax law but with full of invoices and documents and accounted reasonably under Accounting system, the Company does not reduce accounting expenses but adjusts in the corporate income tax settlement to increase corporate income tax payable.

## 15. Financial expenses

Reflecting financial expenses including expenses or losses related to financial investment activities, expenses of lending and borrowing equity, expenses of contributing in joint ventures, associates, losses of transferring short-term securities, expenses of selling securities transactions; Provision for devaluation of trading securities, provision for loss of investments in other entities, losses of selling foreign currencies, losses of exchange rate...

As for financial expenses unrecognized as corporate income taxable expenses under the regulations of Tax law but with full of invoices and documents and accounted reasonably under Accounting system, the Company does not reduce accounting expenses but adjusts in the corporate income tax settlement to increase corporate income tax payable.

## 16. Selling expenses and administrative expenses

Expenses recognized as selling expenses include: Expenses actually arising in process of selling products, goods and rendering services including expenses for offering, introducing, advertising products, sale commissions, expenses for products' warranty, storage, packing, transporting, ...

Expenses recognized as administrative expenses include: Expenses for administrative labour (salaries, wages, allowances,...); social insurance, health insurance, union fund, unemployment insurance of administrative staffs; expenses of office commodities, working tools, depreciation of fixed assets used for administration; land rent, excise; provision for doubtful receivables; outside purchasing costs (electricity, water, telephone, fax, asset insurance, fire insurance...); other costs in cash (guest receptions, customer conferences...).

As for selling expenses and administrative expenses unrecognized as corporate income taxable expenses under the regulations of Tax law but with full of invoices and documents and accounted reasonably under Accounting system, the Company does not reduce accounting expenses but adjusts in the corporate income tax settlement to increase corporate income tax payable.

## 17. Principles and methods of recognizing current corporate income tax and differed corporate income tax charge

### Current corporate income tax charge

Current corporate income tax expense is the amount of corporate income tax payable counted on taxable income in the period and prevailing tax rate.

Current tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted by the balance sheet date.

### Deferred income tax

Deferred income tax expense is the amount of corporate income tax payable in the future arising from:

- Recognition of deferred income tax payable during the year;
- Deferred tax assets have been recognized from previous years.

## 18. Other accounting principles and methods

### 18.1 Basis for consolidation of financial statements

The financial report is presented according to the historical cost convention.

The Company's financial statements are prepared on the basis of summarizing the transactions and operations that arise and are recorded in the accounting books at the Company's Office.

### 18.2 Related parties

Enterprises and individuals that directly or indirectly through one or more intermediaries, have control on or are under control of the Company, or are under common control with the Company, including parent companies, subsidiaries and associates are related parties. Associates and individuals that directly or indirectly hold voting right of the Company and have a significant impact on the Company, key management personnel including Board of Directors and employees of the Company, closed family members of these individuals or these associates or companies associated with these individuals are also considered as related parties.

## V. DESCRIPTIVE INFORMATION IN ADDITION TO ITEMS PRESENTED IN THE FINANCIAL STATEMENT

Unit: VND

| 1 . Cash and cash equivalents | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Cash in hand | 34,556,931 | 6,556,931 |
| Cash at banks | 190,969,277 | 659,506,241 |
| **Total** | **225,526,208** | **666,063,172** |

| 2 . Short-term trade receivables | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **a, Trade receivables** | **299,100,000** | **742,576,931** |
| - Vit-metal Company limited | 0 | 121,876,931 |
| - An Phat Service Providing company limited | 264,000,000 | 564,000,000 |
| - Others | 35,100,000 | 56,700,000 |
| **b, Related parties** | **469,799,999** | **439,000,000** |
| An Hoa Phat Rent a Car Company Limited | 296,999,999 | 385,000,000 |
| An Do Investment Trading Corporation | 97,200,000 | 0 |
| An Dan Ha Noi Trade investment corporation | 75,600,000 | 54,000,000 |
| **Total** | **768,899,999** | **1,181,576,931** |

| 3 . Advances for suppliers | 30/09/2026 | 01/01/2026 |
|---|---|---|
| ***a, Short-term advances for suppliers*** | ***0*** | ***0*** |
| Advances for suppliers | 0 | 0 |
| - Viet Nam Auditing and Valuation Company Limited | *0* | *0* |
| **Total** | **0** | **0** |

| 4 . Other receivables | 30/09/2026 | 01/01/2026 |
|---|---|---|
| ***a, Short-term other receivables*** | ***1,687,209,173*** | ***642,613,825*** |
| Other receivables | 0 | 0 |
| Advances | 1,687,209,173 | 642,613,825 |
| Deposits, mortgages and collateral | 0 | 0 |
| Other payables (debt balance) | 0 | 0 |
| **Total** | **1,687,209,173** | **642,613,825** |

**5 . Inventory**

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Original value | Provision | Original value | Provision |
| **Total** | - | - | - | - |

**6 . Other current assets**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **a) Short-term prepaid expenses** | ***30,000,000*** | - |
| Instruments and tools and others | 30,000,000 | - |
| ***b, Long-term Prepaid expenses*** | ***0*** | ***0*** |
| Instruments and tools and others | 0 | 0 |
| **Total** | **30,000,000** | **0** |

**7 . Increase/decrease in tangible fixed assets**

| Item | Buildings & architectures | Machinery, Equipment | Mean of Transportation | Management tools | Total |
|---|---|---|---|---|---|
| **Cost** | | | | | |
| Opening balance | 227,751,865 | - | - | - | 227,751,865 |
| Increase in the period | 0 | - | - | - | 0 |
| Decrease in the period | 0 | - | - | - | 0 |
| Closing balance | 227,751,865 | - | - | - | 227,751,865 |
| **Accumulated depreciation** | | | | | |
| Opening balance | 227,751,865 | - | - | - | 227,751,865 |
| Increase in the period | - | - | - | - | 0 |
| Decrease in the period | - | - | - | - | 0 |
| Closing balance | 227,751,865 | - | - | - | 227,751,865 |
| **Net carrying amount** | | | | | |
| As at beginning of the period | - | - | - | - | - |
| As at end of the period | - | - | - | - | - |

**8 . Investments in subsidiaries**

| | 30/09/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Original cost | Provisions | Fair value | Original cost | Provisions | Fair value |
| An Du Payment Data and Communications Joint Stock Company | 190,993,115,965 | - | - | 190,993,115,965 | - | - |
| An Hoa Phat Rent a car company limited | 27,000,000,000 | - | - | 27,000,000,000 | - | - |
| An Do Investment Trading Corporation | 24,940,000,000 | - | - | 24,940,000,000 | - | - |
| An Do Vinh Phuc Investment Trading Corporation | 14,000,000,000 | - | - | 14,000,000,000 | - | - |
| **Total** | **256,933,115,965** | - | - | **256,933,115,965** | - | - |

## 9 . Investments in associates

| | 30/09/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Original cost | Provisions | Fair value | Original cost | Provisions | Fair value |
| An Dan Hanoi Investment and Trading Joint Stock Company | 21,630,000,000 | - | - | 21,630,000,000 | - | - |
| **Total** | **21,630,000,000** | **-** | **-** | **21,630,000,000** | **-** | **-** |

## 10 . Short-term trade payables

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value | Amount able to be repaid | Value | Amount able to be repaid |
| a, Short-term trade payables | 133,134,000 | **133,134,000** | 0 | 0 |
| *Gami Land Joint Stock Company* | *132,000,000* | *132,000,000* | *0* | *0* |
| *Other suppliers* | *1,134,000* | *1,134,000* | *0* | *0* |
| **Total** | **133,134,000** | **133,134,000** | **0** | **0** |

## 11 . Taxes and payables to the state budget

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Value-added tax | 24,315,999 | 7,700,676 |
| Business income tax | 128,532,128 | 164,178,313 |
| Personal income tax | 19,055,049 | 17,454,174 |
| **Total** | **171,903,176** | **189,333,163** |

## 12 . Accrued expenses

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| ***a, Short-term*** | 0 | 230,000,000 |
| Others | 0 | 230,000,000 |
| **Total** | **0** | **230,000,000** |

## 13 . Other payables

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Trade Union Fees | 22,139,567 | 20,389,567 |
| Other | 11,940,000 | 11,940,000 |
| **Total** | **34,079,567** | **32,329,567** |

| 14 . Loans and debts | 30/09/2026 | Increase | Decrease | 01/01/2026 |
|---|---|---|---|---|
| **14.1 Short-term loans and debts** | - | 0 | 0 | 0 |
| **14.2 Long-term loans and debts** | - | 0 | 0 | 0 |

**15 . Owner's equity**

**15.1 Increase and decrease in owner's equity (Appendix 01)**

| **15.2 The details of the owner's equity** | 30/09/2026 | 01/01/2026 |
|---|---|---|
| State shareholder | - | - |
| Other shareholders | 199,999,990,000 | 199,999,990,000 |
| **Total** | **199,999,990,000** | **199,999,990,000** |

| **15.3 Capital transactions with owners and distribution of dividends and profits** | From 01/01/2026 to 30/09/2026<br>3rd Quarter 2026 | From 01/01/2025 to 30/09/2025<br>3rd Quarter 2025 |
|---|---|---|
| Owner's Equity | | |
| Opening balance | 199,999,990,000 | 199,999,990,000 |
| *Increase in the period* | 0 | 0 |
| *Decrease in the period* | 0 | 0 |
| Closing balance | 199,999,990,000 | 199,999,990,000 |

| **15.4 Stock** | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **Quantity of registered issuing stocks** | 19,999,999 | 19,999,999 |
| Quantity of issued stocks | - | - |
| - Common stocks | 19,999,999 | 19,999,999 |
| - Preferred stocks (classified as equity) | - | - |
| Quantity of repurchased stocks | - | - |
| - Common stocks | - | - |
| - Preferred stocks (classified as equity) | - | - |
| **Quantity of Outstanding Stocks** | - | - |
| - Common stocks | 19,999,999 | 19,999,999 |
| - Preferred stocks (classified as equity) | - | - |
| Par value of Stocks | 10,000 | 10,000 |

## VI DESCRIPTIVE INFORMATION IN ADDITION TO THE ITEMS PRESENTED IN THE INCOME STATEMENT

Unit: VND

| 1 . Total revenues from sale of goods and rendering of services | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| Revenues from sale of goods and rendering of services | 837,500,000 | 652,500,000 |
| **Total** | **837,500,000** | **652,500,000** |

| 2 . Net revenue from sale of goods and rendering of services | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| Net revenue from sale of goods and rendering of services | 837,500,000 | 652,500,000 |
| **Total** | **837,500,000** | **652,500,000** |

| 3 . Cost of sales | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| Cost of sales | 150,000,000 | 150,000,000 |
| **Total** | **150,000,000** | **150,000,000** |

| 4 . Financial incomes | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| Financial incomes | 51,989 | 707,879 |
| **Total** | **51,989** | **707,879** |

| 5 . Financial expenses | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| Interest expenses | 0 | 0 |
| **Total** | **0** | **0** |

| 6 . Selling and general administrative expenses | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| ***General and administrative expenses*** | ***492,072,453*** | ***394,115,535*** |
| *General and administrative expenses* | *492,072,453* | *394,115,535* |

| 7 . Other income | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| Other income | *0* | *0* |
| **Total** | **0** | **0** |

| 8 . Other expense | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| Other expense | 0 | *0* |
| **Total** | **0** | **0** |

| 9 . Current corporate income tax expenses | 3rd Quarter 2026 | 3rd Quarter 2025 |
|---|---|---|
| Current corporate income tax expenses | 39,095,907 | 21,818,469 |
| **Total** | **39,095,907** | **21,818,469** |

Ha Noi, 28 October 2026

| Prepared by | Chief Accountant | General Director |
|---|---|---|
| Dam Xuan Loc | Dam Xuan Loc | Nguyen Thi Thanh Thuy |

**Appendix 01: Increase and decrease in owner's equity**

Unit: VND

| Items | Owner's Equity | Share capital surplus | Treasury stocks | Development and Investment Fund | Other funds belonging to owners' equity | Undistributed profit | | Total |
|---|---|---|---|---|---|---|---|---|
| **As at 01/01/2025** | **199,999,990,000** | **76,628,400,000** | - | - | - | **12,925,921,534** | - | **289,554,311,534** |
| Increase in period | - | - | - | - | - | 10,842,380,093 | - | 10,842,380,093 |
| *Profit in period* | - | - | - | - | - | *10,842,380,093* | - | *10,842,380,093* |
| Decrease in period | - | - | - | - | - | 19,999,999,000 | - | 19,999,999,000 |
| *Earnings distribution* | - | - | - | - | - | *19,999,999,000* | - | *19,999,999,000* |
| **As at 30/09/2025** | **199,999,990,000** | **76,628,400,000** | - | - | - | **3,768,302,627** | - | **280,396,692,627** |
| | | | | | | | | |
| **As at 01/01/2026** | **199,999,990,000** | **76,628,400,000** | - | - | - | **3,479,109,888** | - | **280,107,499,888** |
| Increase in period | - | - | - | - | - | 514,128,514 | - | 514,128,514 |
| *Profit in period* | - | - | - | - | - | *514,128,514* | - | *514,128,514* |
| Decrease in period | - | - | - | - | - | - | - | - |
| *Earnings distribution* | - | - | - | - | - | - | - | - |
| **As at 30/09/2026** | **199,999,990,000** | **76,628,400,000** | - | - | - | **3,993,238,402** | - | **280,621,628,402** |

**The details of the owner's equity**

| | 30/09/2026 | | 01/01/2026 | | |
|---|---|---|---|---|---|
| | Rate % | Value | Rate % | Giá trị | Value |
| Other shareholders | 100 | 199,999,990,000 | 100 | | 199,999,990,000 |
| **Total** | **100** | **199,999,990,000** | **100** | | **199,999,990,000** |



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