

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

FINANCIAL STATEMENTS

Quarter 2, 2026

Hai Phong, July 15th, 2026



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

CONTENTS	Page
General Information	03 – 06
Balance Sheet	07 – 08
Income Statement	09
Cash Flow Statement	10 – 11
Notes to the Financial Statements	12 – 30



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

GENERAL INFORMATION

Truong Phu Joint Stock Company is a joint stock company established under Business Registration Certificate No. 0800298748, first registered on August 9, 2005, with the 10th amendment registered on November 5, 2025, issued by the Department of Finance of Hai Phong City.

The Company's principal activities: Manufacturing and trading of various types of electrical cables.

Head office: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

Representative Office: House No. 10, Villa Area II, Bac Linh Dam, Dinh Cong Ward, Hanoi City

Branch: 175A Phung Hung, Hoan Kiem Ward, Hanoi City



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

Members of The Board of Directors

Mr Luong Hoai Nam	Chairman
Mr Le Thanh Son	Member
Mr Nguyen Hong Viet	Member
Mr Nguyen Duc Chien	Member

Members of the Board of Supervisors

Mr Pham Duy Thanh	Head of the Board of Supervisors
Mr Nguyen Thanh Nam	Member
Ms Le Xuan Hang	Member

Members of The Board of Managements

Mr Le Thanh Son	General Director
Mr Ho Duc Thanh	Deputy General Director
Mr Nguyen To Duy	Deputy General Director
Ms Le Phuong Thao	Chief accountant



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

Statement of the board of management's responsibility in respect of the Financial Statements

Management is responsible for the Financial Statements of each financial year which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows for the year. In preparing those Financial Statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

Management is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, the Board of Managements, confirm that the Financial Statements prepared by us, give a true and fair view of the financial position at 30st June, 2026, its operation results and cash flows in the period of the Company accordance with the Vietnamese Accounting System and comply with relevant statutory requirements. .



FINANCIAL REPORT

At June 30th, 2026

Currency: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
A - SHORT- TERM ASSETS (100=110+120+130+140+150)	100		233.544.169.259	205.748.673.142
I. Cash and cash equivalents	110	V.1	10.791.969.480	13.060.526.134
1. Cash	111		10.791.969.480	13.060.526.134
2. Cash equivalents	112			
II. Short-term financial investments	120		8.500.000.000	
3. Short-term held-to-maturity investments	123	V.2	8.500.000.000	
III. Short-term receivables	130		56.989.608.440	47.695.461.843
1. Short-term trade receivables	131	V.3	57.511.095.994	40.850.414.768
2. Short-term advances to suppliers	132	V.4	2.393.618.380	18.053.328
6. Other short-term receivables	135	V.5	440.526.669	10.182.626.350
7. Provision for short-term doubtful debts	136	V.6	(3.355.632.603)	(3.355.632.603)
8. Shortage of assets awaiting resolution	137			
IV. Inventories	140	V.7	152.612.710.656	140.986.007.002
1. Inventories	141		152.612.710.656	140.986.007.002
2. Provision for devaluation of inventories	142			
V. Short-term biological assets	150			
VI. Other short-term assets	160		4.649.880.683	4.006.678.163
1. Short-term deferred expenses	161			
2. Value added tax deductibles	162		4.649.880.683	3.996.295.133
3. Taxes and other receivables from the State budget	163	V.14		10.383.030
4. Purchase for resale of government bonds	164			
5. Other current assets	165			
B – LONG-TERM ASSETS (200=210+220+240+250+260)	200		61.215.989.318	53.333.717.355
I. Long-term receivables	210			
II. Fixed assets	220		47.962.239.238	50.752.586.944
1. Tangible fixed assets	221	V.8	44.955.467.458	47.640.468.760
- Cost	222		239.480.173.787	239.480.173.787
- Accumulated depreciation	223		(194.524.706.329)	(191.839.705.027)
2. Financial leased assets	224			
- Cost	225			
- Accumulated depreciation	226			
3. Intangible fixed assets	227	V.9	3.006.771.780	3.112.118.184
- Cost	228		7.668.473.819	7.668.473.819
- Accumulated depreciation	229		(4.661.702.039)	(4.556.355.635)
III. Long-term biological assets	230			
IV. Investment property	240			
V. Long-term assets in progress	250			
VI. Long-term financial investments	260		10.000.000.000	
1. Investments in subsidiaries	251			
2. Investments in joint-ventures, associates	252			
3. Investments in other entities	253		10.000.000.000	
4. Provision for long-term financial investments	254			
5. Held-to-maturity investments	255			
VII. Other long-term assets	270		3.253.750.080	2.581.130.411
1. Long-term deferred expenses	271	V.10	3.253.750.080	2.581.130.411
2. Deferred income tax assets	272			
3. Long-term components, spare parts and accessories	273			
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		294.760.158.577	259.082.390.497

RESOURCES	Codes	Notes	Số cuối kỳ	Số đầu năm
1	2	3	4	5
C - LIABILITIES (300 = 310 + 330)	300		121.671.432.107	101.525.034.699
I. Short-term liabilities	310		120.871.432.107	99.925.034.699
1. Short-term trade payables	311	V.12	12.193.286.290	4.845.043.174
2. Short-term advances from customers	312	V.13	2.233.841.224	206.373.147
3. Dividends and profits payables	313		3.677.287.730	3.677.287.730
4. Taxes and other obligations payable to the State budget	314	V.14	2.316.777.618	181.626.350
5. Payables to employees	315	V.15	1.120.697.500	3.332.829.000
6. Short-term accrued expenses	316	V.16	3.045.583.375	98.305.569
7. Short-term inter-company payables	317			
10. Other current payables	320	V.17		444.000.000
10. Short-term loans and financial leases	321	V.11a	94.876.276.481	85.731.887.840
11. Provision for short-term payables	322			
12. Bonus and welfare funds	323	V.18	1.407.681.889	1.407.681.889
II. Long-term liabilities	330		800.000.000	1.600.000.000
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term taxes and other obligations payable to the State budget	333			
9. Long-term loans and financial lease	339	V.11b	800.000.000	1.600.000.000
D - OWNER'S EQUITY	400		173.088.726.470	157.557.355.798
1. Owner's contributed capital	411		131.013.250.000	131.013.250.000
- Ordinary shares carrying voting rights	411a		131.013.250.000	131.013.250.000
- Preferred shares	411b			
2. Share premium	412			
5. Repurchased shares	415		(75.000.000)	(75.000.000)
7. Foreign exchange differences	417			
8. Investment and development fund	418	V.19e	17.261.272.049	17.261.272.049
9. Other funds	419	V.19e	21.239.204.421	5.707.833.749
10. Undistributed Profit after tax	420		7.011.266.968	2.860.430.440
- Undistributed profit accumulated to the end of previous year	420a		14.227.937.453	2.847.403.309
- Undistributed profit of the current period	420b			
TOTAL RESOURCES (440 = 300 + 400)	440		294.760.158.577	259.082.390.497

Preparer
(Signature and full name)

Le Phuong Thao

Chief accountant
(Signature and full name)

Le Phuong Thao

Prepared, July 15th, 2026

Legal Representative
(Signature, full name and stamp)



Le Thanh Son

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

INCOME STATEMENT

From 01 Apr. 2026 to 30 Jun. 2026

Currency: VND

Items	Codes	Notes	Quarter 2		Accumulated from beginning of the year to end of quarter 2
			Current year	Previous year	
1. Gross revenue from goods sold and services rendered	01	VI.1	146,447,016,558	22,797,095,676	241,916,136,795
2. Revenue deductions	02	VI.2			
3. Net revenue from goods sold and services rendered (10=01-02)	10		146,447,016,558	22,797,095,676	241,916,136,795
4. Cost of goods sold	11	VI.3	124,365,447,119	18,268,105,068	213,341,275,448
5. Gross profit from goods sold and services rendered (20=10-11)	20		22,081,569,439	4,528,990,608	28,574,861,347
6. Profit/loss of sale and liquidation of investment real estate	21				
7. Financial income	22	VI.4	157,767,375	226,840,573	172,186,106
8. Financial expenses	23	VI.5	1,113,737,696	637,877,026	1,686,775,808
- In which: Interest expense	24		1,092,996,242	637,877,026	1,665,892,154
9. Selling expenses	25	V.8b	3,032,414,076	1,052,736,101	6,227,478,698
10. General and administration expenses	26	V.8a	1,182,321,115	1,084,009,563	2,183,847,048
11. Operating profit {30=20+(21-22)-(25+26)}	30		16,910,863,927	1,981,208,491	18,648,945,899
12. Other income	31	VI.6		15,000,000	44,115,864
13. Other expenses	32	VI.7	39,520,264	35,800,000	208,414,579
14. Other profits (40 = 31 - 32)	40		(39,520,264)	(20,800,000)	(208,414,579)
15. Total accounting profit before tax (50 = 30 + 40)	50		16,871,343,663	1,960,408,491	18,440,531,320
16. Current corporate income tax expenses	51	V.10	2,643,406,210	395,214,114	2,909,160,648
17. Deferred corporate income tax expenses	52				
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60	V.13	14,227,937,453	1,565,194,377	15,531,370,672
19. Basic earnings pers share	70	V.11	1,087	120	1,186
20. Declining interest on stocks	71	V.11			
					1,986,186,740
					152

Preparer

(Signature and full name)

Chief accountant

(Signature and full name)

Prepared: July 15th, 2026

Legal Representative

(Signature, full name and stamp)



Le Phuong Thao

Le Phuong Thao



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

CASH FLOW STATEMENT

(Under undirect method)

From 01 Apr. 2026 to 30 Jun. 2026

Currency: VND

Items	Codes	Notes	Cumulative from the beginning of the year to the end of 2nd quarter	
			This year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		18.440.531.320	2.474.413.273
2. Adjustments for				
- Depreciation and amortization of fixed assets	02		1.395.173.853	978.219.209
- Provisions	03			
- Gains/ losses from unrealized foreign exchange	04		11.300.364	
- Gains/ losses from investing activities	05		(157.767.375)	(226.165.085)
- Interest expenses	06		1.092.996.242	637.877.026
- Other adjustments	07			
3. Operating profit before changes in working capital	08		20.782.234.404	3.864.344.423
- Increase/ decrease in receivables	09		(33.229.245.189)	(13.298.853.974)
- Increase/ decrease in inventories	10		(62.811.827.878)	(93.073.391.126)
- Increase/ decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		(3.514.633.794)	1.430.911.873
- Increase/ decrease in prepaid expenses	12		(970.232.645)	(160.050.629)
- Increase or decrease in trading securities	13			
- Interest paid	14		(989.666.253)	(637.877.026)
- Corporate income tax paid	15		(300.000.000)	(300.000.000)
- Other cash inflows	16			
- Other cash outflows	17		(128.896.811)	(107.605.521)
Net cash flows from operating activities	20		(81.162.268.166)	(102.282.521.980)
II. Cash flows from investment				
1. Purchases and construction of fixed assets and other long-term assets	21			(360.342.000)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22			15.000.000
3. Cash outflow for lending, buying debt instruments of other entities	23		(3.500.000.000)	
4. Cash recovered from lending, selling debt instruments of other entities	24			16.000.000.000
5. Equity investments in other entities	25		(10.000.000.000)	
6. Cash recovered from investments in other entities	26			
7. Interest earned, dividends and profits received	27		1.294.773	226.840.573
Net cash flows from investing activities	30		(13.498.705.227)	15.881.498.573
III. Cash flows from financial activities				
1. Proceeds from issuing stocks and capital contributions from equity owners	31			
2. Repayment for capital contributions and, repurchase of stock issued	32			
3. Proceeds from borrowings	33		116.727.424.152	91.762.484.150

4. Repayment of borrowings	34		(24.336.000.000)	(28.130.931.700)
5. Payments for financial leased assets	35			
6. Dividends and profit paid to the owners	36			
Net cash flows from financing activities	40		92.391.424.152	63.631.552.450
Net cash flows during the period (50 = 20+30+40)	50		(2.269.549.241)	(22.769.470.957)
Cash and cash equivalents at the beginning of year	60		13.060.526.134	24.165.525.171
Effect of changes in foreign exchange rates	61		992.587	
Cash and cash equivalents at the end of year	70	V.1	10.791.969.480	1.396.054.214

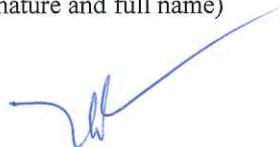
Prepared, July 15th, 2026

Preparer
(Signature and full name)



Le Phuong Thao

Chief accountant
(Signature and full name)



Le Phuong Thao

Legal Representative
(Signature, full name and stamp)



Le Thanh Son



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam.

NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

I Operational characteristics of the Company:

1. The ownership:

Truong Phu Joint Stock Company is a joint stock company established under Business Registration Certificate No. 0800298748, first registered on August 9th, 2005, with the 10th amendment registered on November 5, 2025, issued by the Department of Finance of Hai Phong City.

The Company's charter capital is: VND 131.013.250.000 (One hundred thirty-one billion, one hundred thirteen million, two hundred fifty thousand Vietnamese dong).

Paid-in capital as of June 30th, 2026, is: VND 131.013.250.000 (One hundred thirty-one billion, one hundred thirteen million, two hundred fifty thousand dong).

Number of the Company's employees as at June 30th 2026: 74 people.

2. The Company's principal activities: Manufacturing and trading of various types of electrical cables..

3. Company structure:

Head Office

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

Branches and Representative Offices

Branches:

Branch Name: Truong Phu Joint Stock Company – Hanoi Branch

Address: 175A Phung Hung, Hoan Kiem Ward, Hanoi City

Branch Code: 0800298748-002

Representative Offices:

Representative Office's name: Representative Office of Truong Phu Joint Stock Company.

Address: House No. 10, Villa Area II, Bac Linh Dam, Dinh Cong Ward, Hanoi City

Representative Office Tax Code: 0800298748-001

II Fiscal year and accounting currency:

1. Fiscal year: The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit: The accounting currency is Viet Nam Dong (VND).

III Accounting standards and system:

Company applies Vietnamese Accounting Standards, which issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the corporate accounting regime.

IV Significant accounting policies:

1. Accounting exchange rate types:

The recognition, assessment, treatment of exchange differences arising in the year recorded under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, guiding the accounting regime for enterprises.



NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

2. Recognition of cash and cash equivalents:

Cash include cash on hand, demand deposits and short-term, cash in transit, monetary gold. Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

3. Recognition of inventories:

3.1 Principle of evaluating inventories:

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 cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The costs of inventories purchased comprise the purchase price, non- reimbursable taxes and duties, and transport, handling and other costs directly attributable to the purchase.

The costs of inventories produced comprise the direct materials; direct labor, fixed and variable production overheads that are incurred in converting materials, supplies into finished goods.

3.2 Method of recording inventories: The Company applies the perpetual method to record inventory.

3.3 Provision for devaluation of inventories: Based on the customer's capacity and consumption situation.

4. Principles for recognizing trade receivables and other receivables:

Trade receivables, advances to suppliers, internal receivables, receivables based on the progress of construction contracts (if any), and other receivables at the reporting date are classified as follows:

- Those with a collection or payment term of less than one year (or within one operating cycle) are classified as Current Assets.
- Those with a collection or payment term of more than one year (or beyond one operating cycle) are classified as Non-current Assets.

5. Principles for determining receivables and payables based on the progress of construction contracts: None incurred.

6. Recording and depreciating fixed assets:

6.1 Recording principle of tangible and intangible fixed assets:

Fixed assets are recognized at historical cost. During their use, fixed assets are recorded at cost, accumulated depreciation, and net book value.

6.2 Depreciation methods for tangible fixed assets and intangible fixed assets:

Fixed assets are depreciated in accordance with the straight-line method and obeying the depreciation rate according to Circular No.45/2013/TT-BTC dated 25 April 2013 and Circular No 147/2016/TT-BTC date 13th October 2016 amending, supplementing some articles Circular No 45/2013/TT-BTC date 25th April 2013 of the Ministry of Finance.

7. Principles for the capitalization of borrowing costs and other expenses:

7.1 Principles for the capitalization of borrowing costs

Borrowing costs directly related to the construction or production of uncompleted assets is calculated on the value of such assets (capitalized), including interest rate, allocation of discounts or premium when issuing bonds, the additional costs incurred in relation to the process of loan procedures.

The capitalization of borrowing costs shall be suspended during the periods when the process of construction or production of uncompleted assets interruption unless it is necessary.



NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

The capitalization of borrowing costs should cease when the major activities are necessary for preparing the uncompleted asset into use or sale are completed. Borrowing costs incurred after will be recognized as cost of production, sales in the period they are arisen.

purpose of acquiring assets in progress must be deducted (-) in borrowing costs incurred capitalized.

Borrowing costs capitalized during a period should not exceed the total borrowing costs incurred during the period. The lending rate and the amortization of the discount or premium is capitalized in each period must not exceed the actual interest incurred and amortized discount or premium in that period.

Capitalization rate borrowing costs used to determine borrowing costs capitalized during the period:
Not arise.

7.2 Principles for the capitalization of other expenses:

Prepaid expenses: Prepaid expenses allocated to basic construction investment activities, renovation, and upgrading of fixed assets during the period are capitalized into the fixed assets under construction or those being renovated and upgraded.

Other expenses: Other expenses incurred for basic construction investment activities, renovation, and upgrading of fixed assets during the period are capitalized into the fixed assets under construction or those being renovated and upgraded.

7.3 Method for allocating prepaid expenses:

All expenses into the deploying period are recorded into the operating costs, expect for satisfying the condition to be recorded intangible fixed assets.

The calculation and allocation of prepaid expenses to operating expenses for each accounting period must be based on nature and extent of each type of expenses to select appropriate method and criteria.

8. Recognition of trade payables and other payables:

Payables to suppliers, internal payables, other payables, and borrowings at the reporting date are classified as follows:

- Those with a payment term of less than one year or within one operating cycle are classified as Current Liabilities.
- Those with a payment term of more than one year or beyond one operating cycle are classified as Non-current Liabilities.

Assets awaiting resolution (shortages pending settlement) are classified as Current Liabilities. Deferred income tax is classified as Non-current Liabilities..

9. Recognition of prepaid expenses:

Prepaid expenses that relate only to the current financial year's operating costs are recognized as short-term prepaid expenses.

The following expenses were incurred during the financial year but are recorded as long-term prepaid expenses to be gradually allocated to the operating results:

- Incorporation costs;
- Pre-operating and production preparation costs (including training expenses);
- Relocation costs and corporate reorganization expenses;
- Large-scale trial run and pilot production costs;
- High-value tools and equipment issued for use;
- Exchange rate loss during the basic construction investment phase;
- Major one-time repair costs for fixed assets.

10. Recognition of owner's equity:

10.1 Recognition of dividends:

NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

Dividends payable to shareholders are recognized as payables in the Company's Balance Sheet after the Board of Directors has announced the dividend distribution.

10.2 Principles for setting aside reserves and funds from after-tax profits:

After-tax corporate profits, once approved by the Board of Directors, are allocated to reserves and funds in accordance with the Company's Charter and current legal regulations.

11. Recognition of revenue:

Revenue from sale of goods is recognized when all following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company 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 Company;
- The cost incurred or to be incurred in the respect of the sale transaction can be measured reliably

11.1 Financial income:

Revenue from interest, royalties, dividends and profit sharing and other financial activities is recognized when all two (2) conditions are satisfied:

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

Dividends and profits are recognized when the Company is entitled to receive dividends or the right to receive profit from the capital contribution.

12. Accounting principles for cost of goods sold:

The provision against devaluation of goods in stock is included in cost price of goods sold on the basis of the inventory and the difference between the net realizable value lower than the cost price of inventories. In determining the amount of discounted inventory that needs setting up provisions, accountants must eliminate the inventory volume that has been signed consumption contracts (net value that may be earned is not less than book value), but not yet delivered to the customer if there is certainty evidence that customers shall not abandon the contract performance.

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

For the value of inventory lost, accountants must account immediately into the cost price of goods sold (after deducting compensation, if any).

For the cost of direct materials consumed in excess of normal level, labor costs, fixed manufacturing overhead costs not allocated to the value of products in stock, accountants must account into the cost price of goods sold (after deducting compensation, if any) even if products, goods have not been determined to be consumed.

The import tax, special excise tax, environmental protection tax calculated to the value of goods purchased when delivering goods for sale but such taxes are refunded shall be recorded a decrease of the cost price of goods sold.

13. Selling expenses and general and administration expenses:

a. Selling expenses:

Expenses actually incurred in process of selling products, goods, providing services, including publicity expenses, demonstration expenses, advertising expenses, sale commission, warranty charges of goods and products (excluding construction activity), maintenance charges, cost of packing, transportation,...

Costs that are not considered as business income tax expense under the provisions of the tax Law but have full invoices and have accounted in accordance with accounting policy shall not be recorded a

NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

decrease in accounting costs but only adjusted in final business income tax declaration to increase the business income tax payable.

Selling expenses is opened in details suitable to contents of expenses, such as: pay roll expenses, costs of materials, package, tools, supplies, fixed assets depreciation, characteristic.

b. General and administration expenses:

General and administration expenses including salary expenses of business' administrative staffs(salary, wages, subsidies,...); social insurance, medical insurance, labor union expenses, unemployment insurance of administrative staff, expenses of office materials, labor instruments, depreciation of fixed assets used for administration, lease rent, license tax, provision for bad debts, outsourced services(electricity, water, telephone, fax, assets warranty, fire and explosive accidents,...) other cash expenses(expenses of entertainment, customer conference...).

General administration expenses that are not considered as business income tax expense under the provisions of the tax Law but have full invoices and have accounted in accordance with accounting policy shall not be recorded a decrease in accounting costs but only adjusted in final business income tax declaration to increase the business income tax payable.

14. Principles and method of recording current income tax expense:

Current income tax:

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

V- ADDITIONAL INFORMATION TO ITEMS IN SEPARATE BALANCE SHEET

	Currency: VND	
	Closing Period	Opening Balance
1. CASH AND CASH EQUIVALENTS		
* Cash on hand (VND)	178.050.978	147.219.718
* Cash in bank	5.472.335.818	12.913.306.416
+ <i>Cash in bank (VND)</i>	10.585.876.102	12.863.006.533
- Bank for Investment and Development of Vietnam - Hai Duong Branch	10.169.884.376	5.042.228.824
- Vietnam Technological and Commercial Joint Stock Bank - Ha Noi	20.506.784	985.327
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch	269.935.481	2.389.942.800
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch	116.046.915	5.420.356.456
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Industrial Park	9.502.546	9.493.126
+ <i>Cash in bank (USD)</i>	28.042.400	50.299.883
- Bank for Investment and Development of Vietnam - Hai Duong Branch (# 1,338.85 USD)	13.722.619	35.314.846
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch (# 568.11 USD)	14.319.781	14.985.037
Total	10.791.969.480	13.060.526.134

	Closing Balance		Opening Balance	
	Original cost	Book value	Original cost	Book value
2. FINANCIAL INVESTMENTS				
Held-to-maturity investments				
+ B38 over 3 months	8.500.000.000	8.500.000.000	5.000.000.000	5.000.000.000
- Vietnam Joint Stock Commercial Bank for Industry and Trade- Hai Duong Branch (*)	8.500.000.000	8.500.000.000	5.000.000.000	5.000.000.000
Total	8.500.000.000	8.500.000.000	5.000.000.000	5.000.000.000

Note:

(*) Time deposits

- Online Time Deposit Confirmation of Vietnam Joint Stock Commercial Bank for Industry and Trade- Hai Duong Branch; Deposit amount: VND 5.000.000.000; Term: 6 months; Deposit date: 19/03/2026; Maturity date: 19/09/2026; Interest rate 7,5%% per annum.
- Online Time Deposit Confirmation of Vietnam Joint Stock Commercial Bank for Industry and Trade- Hai Duong Branch; Deposit amount: VND 3.500.000.000; Term: 6 months; Deposit date: 02/04/2026; Maturity date: 02/10/2026; Interest rate 7,5%% per annum.



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

NOTES TO FINANCIAL STATEMENT*Quarter 2, 2026*

3. TRADE RECEIVABLES	Closing Period	Opening Balance
* Short-term trade receivables	57.511.095.994	40.850.414.768
Receivable from customers accounting for 10% or more on total customer receivables	28.915.609.682	21.265.894.824
- Tran Phu Mechanical & Electrical Investment JSC	28.915.609.682	21.265.894.824
The other receivables	28.595.486.312	19.584.519.944
- Bach Khoa Investment and Development JSC	3.355.632.603	3.355.632.603
- Blue House Manufacturing JSC	1.150.425.773	1.635.472.152
- Dai Phu Thanh General Trading Co. Ltd	3.803.187.955	1.491.240.100
- Anh Ngoc Electrical Equipment Co., Ltd		1.420.221.030
- Dieu Linh Trade Co., Ltd	2.470.796.564	1.313.844.604
- Other clients	17.815.443.417	10.368.109.455
Total	30.332.404.890	40.850.414.768
4. ADVANCE TO SUPPLIERS	Closing Period	Opening Balance
* Short-term advance to suppliers	2.393.618.380	18.053.328
- VETC Automatic Toll Collection Co., Ltd	13.690.112	9.959.980
- Thien Ma Labor Safety Equipment Co., Ltd		6.000.000
- Xich Viet JSC	1.000.072	2.093.348
- Firestar JSC	2.157.835.248	
- Other suppliers	221.092.948	
Total	2.393.618.380	18.053.328



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

4. OTHER RECEIVABLES

	Closing Period		Opening Balance	
	Value	Provision	Value	Provision
Short-term receivables	440.526.669		10.182.626.350	
Other receivables	325.076.669		10.172.626.350	
- Interest receivables	168.801.369			
- Other receivables	156.275.300		172.626.350	
- Mr. Nguyen Hong Giang (*)			10.000.000.000	
Advance	115.450.000		10.000.000	
Total	440.526.669		10.182.626.350	

Note (*): This amount represents the share transfer payment pursuant to Share Transfer Agreement No. 07/2025/HDCN dated July 9, 2025, in Sao Phuong Bac Mineral Joint Stock Company between Truong Phu Joint Stock Company and Mr. Nguyen Hong Giang.

6. BAD DEBTS

BAD DEBTS	Closing Period		Opening Balance			
	Time overdue	Original value	Recoverable value	Time overdue	Original value	Recoverable value
Trade receivables						
- Bach Khoa Investment and Development JSC	Over 3 years	3.355.632.603		Over 3 years	3.355.632.603	
Total		3.355.632.603			3.355.632.603	

7. INVENTORY

	Closing Period		Opening Balance	
	Original value	Provision	Original value	Provision
- Raw materials	98.549.842.958		66.033.785.511	
- Work-in-progress	31.315.562.219		31.578.744.969	
- Finished goods	22.747.305.479		43.373.476.522	
Total	152.612.710.656		140.986.007.002	



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

8. INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Vehicles, transmission equipment	Administrative tools	Total
Original cost					
Opening Balance	52.756.328.972	172.198.704.493	13.990.759.612	534.380.710	239.480.173.787
- Purchases					
- Increases due to complete construction					
- Other increase					
- Conversion into investment properties					
- Disposals					
- Other decreases					
Closing Balance	52.756.328.972	172.198.704.493	13.990.759.612	534.380.710	239.480.173.787
Accumulated depreciation					
Opening Balance	34.782.877.993	145.747.990.045	12.295.632.119	355.705.521	193.182.205.678
- Depreciation during the	450.296.133	745.829.139	137.567.358	8.808.021	1.342.500.651
- Other increases					
- Conversion into investment properties					
- Disposals					
- Other decreases					
Closing Balance	35.233.174.126	146.493.819.184	12.433.199.477	364.513.542	194.524.706.329
Net book value					
- At the opening date of the year	17.973.450.979	26.450.714.448	1.695.127.493	178.675.189	46.297.968.109
- At the closing date of the year	17.523.154.846	25.704.885.309	1.557.560.135	169.867.168	44.955.467.458

80029
NG TY
PHÂN
ÔNG PH
HỒ HẢI P

9. INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Vehicles, transmission equipment	Administrative tools	Total
Original cost					
Opening Balance	5.723.202.000	127.090.000	1.818.181.819		7.668.473.819
- Purchases					
- Other increases					
- Disposals					
- Other decreases					
Closing Balance	5.723.202.000	127.090.000	1.818.181.819		7.668.473.819
Accumulated depreciation					
Opening Balance	2.660.441.270	77.732.546	1.818.181.819		4.556.355.635
- Depreciation during the	42.082.368	10.590.834			52.673.202
- Other increases					
- Disposals					
- Other decreases					
Closing Balance	2.702.523.638	88.323.380	1.818.181.819		4.609.028.837
Net book value					
- At the opening date of the year	3.062.760.730	49.357.454			3.112.118.184
- At the closing date of the year	3.020.678.362	38.766.620			3.059.444.982

10. PREPAID EXPENSES

* Long-term prepaid expenses
- Cost of allocating tools and instruments
Total

Closing Period	Opening Balance
2.283.517.435	2.581.130.411
2.283.517.435	2.581.130.411
2.283.517.435	2.581.130.411



TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuoc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

NOTES TO FINANCIAL STATEMENT**Quarter 2, 2026**

11. LOANS AND FINANCIAL LEASES	Closing Balance		During the period		Opening Balance	
	Value	Value able to be paid off	Increase	Decrease	Value	Value able to be paid off
a. Short-term loan						
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hai Duong Branch (1)	44.993.685.531	44.993.685.531	60.344.833.202	17.436.000.000	44.997.408.919	44.997.408.919
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch (2)	42.282.590.950	42.282.590.950	42.282.590.950		8.572.773.586	8.572.773.586
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ba Dinh Branch (3)	4.100.000.000	4.100.000.000	7.600.000.000	3.500.000.000	32.161.705.335	32.161.705.335
- Other loan (4)	3.500.000.000	3.500.000.000	6.500.000.000	3.000.000.000		
b. Long-term loan						
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hai Duong Branch (5)	800.000.000	800.000.000		400.000.000	1.600.000.000	1.600.000.000
	800.000.000	800.000.000		400.000.000	1.600.000.000	1.600.000.000
Total	95.676.276.481	95.676.276.481	116.727.424.152	24.336.000.000	87.331.887.840	87.331.887.840

(1) This is a loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Duong Branch under Loan Agreement 01/2025/833497/HĐTD dated November 21, 2025, with the following details:

- Credit limit: VND 45.000.000.000

- Purpose: To supplement working capital, provide guarantees, and open Letters of Credit (L/C)

- Term of credit limit: 12 months from the date of signing the agreement

- Interest rate: Determined according to each specific credit agreement, guarantee agreement, or issued L/C

- Collateral:

+ Mortgage Agreement No. 01/2013/HĐTC-TP dated August 16, 2013, signed between Truong Phu JSC and BIDV Hai Duong

+ Mortgage Agreement No. 01/2011/HĐTC-TP dated April 27, 2011, signed between Truong Phu JSC and BIDV Hai Duong

+ Asset Mortgage Agreement No. 01/2021/833497/HĐTC dated January 15, 2021, signed between Truong Phu JSC and BIDV Hai Duong.



- (2) This is a loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch under Loan Agreement 19.08/2025-HDCVHM/NHCT340-TRUONGPHU dated September 29, 2025, with the following details:
- Credit limit: VND 60.000.000.000;
 - Purpose: To supplement working capital for the production and business activities of copper wire, electrical and electronic cables, and for paper trading;
 - The interest rate on this loan under the agreement is adjustable interest rate;
 - Collateral:
 - + Asset Mortgage Agreement No. 5785.2012/HBTC dated December 18, 2012, signed between the Lender – Mortgagee and Mr. Le Thanh Son and Mrs. Cao Thi Thu Ha;
 - + Asset Mortgage Agreement No. 06/2021/HDBD/NHCT340/TRUONGPHU-DUCDONGI2000T dated July 8, 2021, signed between the Lender – Mortgagee and the Borrower – Mortgagor;
 - + Asset Mortgage Agreement No. 06/2021/HDBD/NHCT340/TRUONGPHU-MICA dated July 8, 2021, signed between the Lender – Mortgagee and the Borrower – Mortgagor.
- (3) Đây là khoản vay Ngân hàng TMCP Ngoại Thương Việt Nam - CN Ba Đình theo hợp đồng cấp tín dụng số 01/2023/CTD/VCBBD-TP ngày 26/12/2023; chi tiết:
- Giới hạn cấp tín dụng: 100.000.000.000 đồng;
 - Thời hạn hiệu lực của giới hạn cấp tín dụng: 12 tháng kể từ ngày ký hợp đồng;
 - Thời hạn cho vay: 09 tháng kể từ ngày tiếp theo của ngày giải ngân vốn vay và được ghi trên từng Giấy nhận nợ;
 - Mục đích cho vay: Thanh toán các chi phí ngắn hạn hợp pháp, hợp lý, hợp lệ phục vụ hoạt động sản xuất kinh doanh;
 - Lãi suất cho vay: được xác định tại thời điểm giải ngân vốn cho vay theo thông báo lãi suất cho vay của Ngân hàng;
 - Tài sản đảm bảo theo hợp đồng thế chấp quyền sử dụng đất và nhà ở số 01/2022/BDS/VCBBD-TP được ký giữa Ngân hàng TMCP Ngoại Thương Việt Nam - CN Ba Đình và Ông Lê Thanh Sơn.
- (4) This is a loan from Ms. Nguyen Thu Ha under Loan Agreement No. 01/HDCVT/26 dated May 15th, 2026, with the following details:
- Loan amount: VND 6,500,000,000
 - Purpose of the loan: supplement to working capital
 - Loan term: 06 months from the date of contract
 - Interest rate: free first 02 months, after that 8%/year
- (5) This is a loan from Vietnam Joint Stock Commercial Bank for Investment and Development – Hai Duong Branch under Loan Agreement No. 02/2020/833497/HDTD dated October 29, 2020, with the following details:
- Loan amount: VND 8,000,000,000
 - Purpose of the loan: Investment in the construction and installation of a rooftop solar power system
 - Loan term: 72 months from the date of the first disbursement
 - Interest rate: 9.0% per year, applicable until January 31, 2021; thereafter, adjusted quarterly or as notified by the bank
 - Collateral: Rooftop solar power system.

12. TRADE PAYABLES

	Closing Balance		Opening Balance	
	Value	Value able to be paid off	Value	Value able to be paid off
	12.193.286.290	12.193.286.290	1.258.402.029	1.258.402.029
	9.205.958.255	9.205.958.255	901.250.000	901.250.000

* Short-term trade payables

Short-term trade payables account for 10% of total short-term trade payables



TRUONG PHU JOINT STOCK COMPANY*Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam***NOTES TO FINANCIAL STATEMENT***Quarter 2, 2026***15. PAYABLES TO EMPLOYEES**- Payables to employees**Total****Closing Period**1.120.697.500**1.120.697.500****Opening Balance**1.211.891.500**1.211.891.500****16. ACCRUED EXPENSES**- Accrued interest expenses- Business cooperation Costs**Total****Closing Period**103.329.9892.942.253.386**3.045.583.375****Opening Balance**67.661.052**67.661.052****17. OTHER PAYBALES*** Short-term- Dividends payable- Remuneration of the Board of Directors and the Supervisory Board- Others**Total****Closing Period****3.677.287.730**3.677.287.730444.000.000**3.677.287.730****Opening Balance****4.121.287.730**3.677.287.730444.000.000**4.121.287.730****18. BONUS AND WELFARE FUNDS, EXECUTIVE BOARD**- Bonus- Welfare funds**Total****Closing Period**1.332.531.36275.150.527**1.407.681.889****Opening Balance**1.337.551.362113.880.527**1.451.431.889**

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

19. OWNER'S EQUITY

a/ Statement of fluctuations in owner's equity

	Item of owner's equity					Total
	Capital contributed	Treasury shares	Investment and development fund	Other sources of capital	Retained earning	
A	1	2	3	4	5	6
Beginning balance of the previous year	116.985.750.000		17.261.272.049	3.650.000.000	16.887.930.440	154.709.952.489
- Increases in capital	14.027.500.000	(75.000.000)				14.027.500.000
- Profits in the previous year					2.847.403.309	2.847.403.309
- Other increase						
- Decrease in capital						
- Losses in the previous year						
- Other decreases					14.027.500.000	14.027.500.000
Beginning balance of this year	131.013.250.000	(75.000.000)	17.261.272.049	3.650.000.000	5.707.833.749	157.557.355.798
- Increases in capital						
- Profits in this period					14.227.937.453	14.227.937.453
- Other increases						
- Decrease in capital						
- Losses in this year						
- Other decreases						
Ending balance of this year	131.013.250.000	(75.000.000)	17.261.272.049	3.650.000.000	19.935.771.202	171.785.293.251

TRUONG PHU JOINT STOCK COMPANY

Address: Lot A2, Phuc Dien Industrial Park, Mao Dien Commune, Hai Phong City, Vietnam

NOTES TO FINANCIAL STATEMENT

Quarter 2, 2026

b/ Details of owner's contributed capital	Rate	Closing Balance	Opening Balance
- Capital contribution of State	0%		
- Capital contribution of other objects	100%	131.013.250.000	131.013.250.000
Total	100%	131.013.250.000	131.013.250.000

c/ Transactions involving owners' equity and dividend distribution, profit sharing

	This year	Previous year
- <i>Owner's contributed capital</i>		
+ Contributed capital at beginning of the year	131.013.250.000	131.013.250.000
+ Increase in contributed capital of the year		
+ Decrease in contributed capital of the year		
+ Contributed capital at ending of the year	131.013.250.000	131.013.250.000
- <i>Dividends distributed profits</i>		

d/ Shares	Closing Balance	Opening Balance
- Quantity of issued shares	13.101.325	13.101.325
- Quantity of published shares	13.101.325	13.101.325
+ Common shares	13.101.325	13.101.325
+ Preference shares		
- Quantity of repurchased shares	7.500	7.500
+ Common shares	7.500	7.500
+ Preference shares		
- Quantity of outstanding shares	13.093.825	13.101.325
+ Common shares	13.093.825	13.093.825
+ Preference shares		
* Face value of outstanding shares: 10.000 VND per share		
e/ The company's funds	20.911.272.049	20.911.272.049
- Investment and development fund	17.261.272.049	17.261.272.049
- Other sources of capital	3.650.000.000	3.650.000.000

20. OFF-BALANCE SHEET ITEMS

* Foreign currencies	Closing Balance	Opening Balance
- USD	1.093,76	1.906,96
Total	1.093,76	1.906,96

VI. ADDITIONAL INFORMATION TO INCOME STATEMENT

1. GROSS REVENUE FROM GOODS SOLD AND SERVICES RENDERED	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Revenue from sale of finished products	241.916.136.795	52.069.892.666
Total	241.916.136.795	52.069.892.666

2. REVENUE DEDUCTIONS	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Sales returns		637.241
Total		637.241
3. COST OF GOODS SOLD	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Costs of finished products sold	213.341.275.448	44.670.409.213
Total	213.341.275.448	44.670.409.213
4. FINANCIAL INCOME	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Interest income	172.186.106	288.057.746
- Unrealized gain from foreign exchange difference		
Total	172.186.106	288.057.746
5. FINANCIAL EXPENSES	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Interest expense	1.665.892.154	1.118.195.678
- Realized loss from foreign exchange difference	20.883.654	
Total	1.686.775.808	1.118.195.678
6. OTHER INCOME	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Income from assets liquidation		15.000.000
- Other income		29.115.864
Total		44.115.864
7. OTHER EXPENSES	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Other expense	208.414.579	35.800.000
Total	208.414.579	35.800.000
8. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
a) General and administration expenses		
- Management staff expenses	1.310.446.500	1.195.275.000
- Administrative materials expenses		
- Office supplies	913.890	1.032.228
- Management fixed assets depreciation expenses	256.431.002	226.761.801

- Taxes and fees	50.206.135	59.347.176
- Out-source services	492.349.521	543.735.232
- Other administration expenses	73.500.000	65.700.000
Total	2.183.847.048	2.091.851.437
b) Selling expenses	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Expenses for sales staff	1.226.932.500	1.159.495.618
- Material and packaging expenses	8.293.516	7.673.924
- Fixed assets depreciation expenses	91.927.542	101.748.472
- Out-source services	697.489.414	733.253.639
- Other expenses in cash	4.202.835.726	9.225.022
Total	6.227.478.698	2.011.396.675
9. BUSINESS OR PRODUCTION EXPENSES CLASSIFIED BY ITEMS	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Expenses for raw materials, materials	455.152.983.669	234.326.023.932
- Expenses for employees	7.868.644.750	6.967.329.919
- Cost of amortization of fixed assets	2.495.187.926	2.545.614.808
- Out-source services	3.353.404.993	3.448.755.001
- Other expenses in cash	4.408.778.423	3.524.319.788
Total	473.278.999.761	250.812.043.448
10. CURRENT CORPORATE INCOME TAX EXPENSES	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Corporate income tax expenses determined according to taxable income of the current year	2.909.160.648	488.226.533
Total	2.909.160.648	488.226.533
11. BASIC EARNINGS PER SHARE	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
+ Accounting profit after corporate income tax	15.531.370.672	1.986.186.740
+ Bonus and welfare fund		
+ Profit/(Loss) attributable to common share holders	15.531.370.672	1.986.186.740
+ Basic earnings/(loss) per share	1.186	152
12. REMUNERATION OF THE BOARD OF DIRECTORS AND THE SUPERVISORY BOARD	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
- Remuneration of the Board of Directors and the Supervisory Board		
Total		
13. CORPORATE INCOME TAX AND PROFIT AFTER TAX	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025

a- Total accounting profits before-tax	18.440.531.320	2.474.413.273
b- Increase accounting profits	208.414.579	35.800.000
+ Non-deductible expenses	208.414.579	35.800.000
c- Decrease accounting profits	4.103.142.660	69.080.608
+ Borrowing costs (interest expenses) of previous years in accordance with Decree No. 132/2020/ND-CP	4.103.142.660	69.080.608
d- Total taxable income (d=a+b-c)	14.545.803.239	2.441.132.665
e- Corporate income tax payable for the year	2.909.160.648	488.226.533
f- Corporate income tax exemptions and reductions		
g- Corporate income tax of previous years adjusted in the current year		
h- Corporate income tax payable (h=e-f+g)	2.909.160.648	488.226.533
i- Profit after corporate income tax (i=a-h)	15.531.370.672	1.986.186.740

VII. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE SEPARATE CASH FLOW STATEMENT

1-Actual borrowed amount received during the period:

- Proceeds from borrowing under ordinary loan agreements: VND 116.727.424.152.

2- Amount of principal repaid during the period:

- Repayment of loan principal under ordinary loan agreements: VND 21.336.000.000.

VII. ADDITIONAL INFORMATION

1- Related parties transactions:

a) Related parties:

Related parties	Relationship
- The Board of Directors, the Supervisory Board, the Board of Management, Chief accountant	Executive board and related individuals

b) As of June 30th, 2026, the Company has no balance with related parties.

c) In the period, the Company have not arisen transactions with the related parties, as follow:

The Board of Management

Wage	Position	Accumulated from beginning of the year to end of Q2/2026	Accumulated from beginning of the year to end of Q2/2025
Mr. Le Thanh Son	General Director	341.164.000	335.862.000
Mr. Nguyen To Duy	Deputy General Director	341.164.000	335.862.000
Mr. Ho Duc Thanh	Deputy General Director	341.164.000	335.862.000

Preparer
(Signature and full name)

Le Phuong Thao

Chief accountant
(Signature and full name)

Le Phuong Thao

Prepared, July 15th, 2026

Legal Representative
(Signature, full name and stamp)



Le Thanh Son