

Appendix VI

EXTRAORDINARY INFORMATION DISCLOSURE

(Issued with the Decision No...../QĐ-SGDVN on....of the CEO of Vietnam Exchange on the Information Disclosure Regulation of Vietnam Exchange)

**Taya Vietnam Electric Wire
And Cable Joint Stock Company**
No: 1-158/25/Taya-Vn-cbtt

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Dong Nai, Aug 15, 2025

EXTRAORDINARY INFORMATION DISCLOSURE

**To: - The State Securities Commission
- The Ho Chi Minh Stock Exchange**

1. Name of organization: Taya Vietnam Electric Wire And Cable Joint Stock Company
- Stock code: TYA
- Address: No. 1, Street 1A, Bien Hoa II Industrial Park, Tran Bien Ward, Dong Nai Province.
- Tel: 0251-3836361-4 Fax: 0251-3836388
- E-mail: vndnstock@mail.taya.com.tw

2. Contents of disclosure:

Explanation and Audited Semi-Annual Financial Report 2025-Head Office.

3. This information was published on the company's website on Aug 15, 2025. At the link:

www.taya.com.vn Section: Shareholder Relations → Annual → Semi-annual Audit Report.

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

Attached documents:

Taya Vietnam Electric Wire And Cable Joint Stock Company
Person Authorized To Disclose Information



LINH THIN PAU

Head of Securities Management Department

**To: - The State Securities Commission
- The Ho Chi Minh Stock Exchange**

(Explanation of the audited semi-annual financial statements for 2025 - Head office)

Taya Vietnam Electric Wire and Cable Joint Stock Company explains the difference in the 2025 semi-annual financial report of the head office compared to the figures of the second quarter of 2025 before the review as follows:

I. Explanation of the difference in data before and after auditing the financial statements of the second quarter of 2025 of the head office as follows:

Compare data differences:

Unit: VND

Content	Audit data	Self-determination data	Increase/decrease compared to audit
Balance sheet			
Accounts receivable from customers (131)	259.924.720.393	280.800.543.595	-20.875.823.202
Long-term internal receivables (214)	-	129.705.400	-129.705.400
Cost Tangible fixed assets (222)	362.101.267.873	362.230.067.873	-128.800.000
Accumulated depreciation Tangible fixed assets (223)	-317.077.948.561	-317.080.095.228	2.146.667
Cost Intangible fixed assets (228)	1.128.878.800	1.000.078.800	128.800.000
Accumulated depreciation Intangible fixed assets (229)	- 1.002.225.467	- 1.000.078.800	-2.146.667
Advances from customers (312)	11.926.366.252	32.931.894.854	-21.005.528.602
Profit and loss statement			
Financial income (21)	15.015.533.550	15.276.912.702	-261.379.152
Financial expenses (22)	22.980.624.200	23.242.003.352	-261.379.152
Interest expense (23)	11.770.831.990	12.572.624.814	-801.792.824

1. Specific explanation:

► **Balance sheet**

- *Audit adjustment to reduce Short-term receivables from customers (131) and Long-term internal receivables (214) resulted in a difference offset with the difference due to the adjustment to reduce Short-term prepayments from customers (312).*
- *Auditing the reduction in the Original Price of Tangible Fixed Assets (222) creates a difference that is*

offset against the difference in the increase in the Original Price of Intangible Fixed Assets (228).

- The audit adjustment to reduce the Accumulated Depreciation Value of Tangible Fixed Assets (223) generates a difference that is offset against the difference due to the increase in the Accumulated Depreciation Value of Intangible Fixed Assets (229).
- Due to the adjustment and reclassification of the above figures, other figures in the Balance Sheet have been affected and changed.

► **Business performance report**

- The auditor adjusted down the figures of Financial income (21); Financial expenses (22) and interest expenses (23) but did not change the profit after corporate income tax.

► **Cash flow statement**

- Due to the impact of the adjustments and changes to the above figures, some figures in the Cash Flow Statement have also been adjusted, reclassified and restated but the ending balance has not changed.

Best regards!

Dong Nai, August 15, 2025

Taya Vietnam Electric Wire and Cable Joint Stock Company

Administrative Director

(According to authorization number: 02-UQ-2025/TYA-VN)





**Taya (Vietnam) Electric Wire and
Cable Joint Stock Company –
Dong Nai Head Office**

Interim Financial Statements
for the six-month period ended
30 June 2025



**Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Corporate Information**

Investment Licence No.	414/GP	7 September 1992
	414/GPDC	14 February 1995
	414/GPDC1	31 October 1995
	414/GPDC2	9 January 1996
	414/GPDC3	30 July 1997
	414/GPDC4	19 September 1997
	414/CPH/GP	7 October 2005
	414/CPH/GCND1-BKH	25 October 2006
	issued by the Ministry of Planning and Investment	
	414/GPDC1-BKH-KCN-DN	16 May 2003
	414/GPDC2-BKH-KCN-DN	23 June 2003
	414/GPDC3-BKH-KCN-DN	7 May 2004
	414/GCND2/47/2	6 September 2007
	issued by the Dong Nai Province Industrial Zones Authority	

Investment Registration Certificate No.	472033000584	11 July 2008
	472033000584	18 December 2008
	472033000584	30 August 2010
	472033000584	29 November 2011
	472033000584	13 May 2013
	9830011883	20 March 2017
	9830011883	7 June 2017
	issued by the Dong Nai Province Industrial Zones Authority	

The investment licences and investment registration certificates are valid for 50 years from the date of the initial Investment Licence.

Enterprise Registration Certificate No.	3600241468	17 May 2017
	3600241468	20 September 2022
	3600241468	27 April 2023
	3600241468	10 October 2024
	issued by the Department of Planning and Investment of Dong Nai Province	

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Corporate Information (continued)**

Board of Management	Mr. Shen Shang Pang	Chairman
	Mr. Shen Shang Tao	Vice Chairman
	Mr. Shen Shang Hung	Member
	Mr. Shen San Yi	Member
	Mr. Hsu Ching Yao	Member (from 15 April 2025)
	Mr. Chen Chung Kuang	Member (from 15 April 2025)
	Mr. Pa Kuei Chuang	Member (from 15 April 2025)
	Mr. Lin Fu Chih	Member
	Mr. Wang Ting Shu	Member (until 15 April 2025)
	Mr. Tsai Chung Cheng	Member (until 15 April 2025)
	Mr. Tu Ting Jui	Member (until 15 April 2025)
Board of Directors	Mr. Hsu Ching Yao	General Director
	Mr. Huang Shih Che	Deputy General Director
Board of Supervisors	Mr. Hung Chung Ming	Head of the Board
	Mr. Chiu Tsung Jen	Member
	Mr. Wang Wen Ruey	Member
Registered Office		
Head Office	No. 1, 1A Street, Bien Hoa II Industrial Park Tran Bien Ward, Dong Nai Province Vietnam	
Branch	Hoang Hoa Village Mao Dien Commune Hai Phong City Vietnam	
Auditor	KPMG Limited Vietnam	

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office Statement of the Board of Directors

The Board of Directors of Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office (“the Head Office”) presents this statement and the accompanying interim financial statements of the Head Office for the six-month period ended 30 June 2025.

The Head Office’s Board of Directors is responsible for the preparation and true and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Head Office’s Board of Directors:

- (a) the interim financial statements set out on pages 6 to 33 give a true and fair view of the financial position of the Head Office as at 30 June 2025, and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Head Office will not be able to pay its debts as and when they fall due.

The Head Office’s Board of Directors has, on the date of this statement, authorised the accompanying interim financial statements for issue.

On behalf of the Board of Directors



Chang Yun Cheng
Authorised Representative

Dong Nai Province, 13 August 2025



KPMG Limited Branch
10th Floor, Sun Wah Tower
115 Nguyen Hue Street, Ben Nghe Ward
District 1, Ho Chi Minh City, Vietnam
+84 (28) 3821 9266 | kpmg.com.vn

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To the Shareholders

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office

We have reviewed the accompanying interim financial statements of Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office (“the Head Office”), which comprise the balance sheet as at 30 June 2025, the statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Head Office’s Board of Directors on 13 August 2025, as set out on pages 6 to 33.

Management’s Responsibility

The Head Office’s Board of Directors is responsible for the preparation and true and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of Directors determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 – *Review of interim financial information performed by the independent auditor of the entity*.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office as at 30 June 2025 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited Branch

Vietnam

Review Report No.: 25-01-00463-25-1



Nguyen Thuy Ninh
Practicing Auditor Registration
Certificate No. 4623-2023-007-1
Deputy General Director

Ho Chi Minh City, 13 August 2025

Banh Thuy Phuong
Practicing Auditor Registration
Certificate No. 4626-2023-007-1

67
C
Y
T
I
D
A

2042

NH
TY
PM

HỒ

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Balance sheet as at 30 June 2025

Form B 01a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	Note	30/6/2025 VND	1/1/2025 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150)	100		1,131,679,286,939	736,485,748,312
Cash and cash equivalents	110	7	191,887,681,979	112,919,226,902
Cash	111		135,924,321,979	92,919,226,902
Cash equivalents	112		55,963,360,000	20,000,000,000
Short-term financial investments	120		342,584,671,656	168,584,671,656
Held-to-maturity investments	123	8	342,584,671,656	168,584,671,656
Accounts receivable – short-term	130		277,367,870,973	225,758,043,882
Accounts receivable from customers	131	9(a)	259,924,720,393	223,742,859,871
Prepayments to suppliers	132	9(b)	2,658,695,844	358,261,589
Other short-term receivables	136	9(c)	15,808,414,024	2,680,881,710
Allowance for doubtful debts	137		(1,023,959,288)	(1,023,959,288)
Inventories	140	10	265,983,590,947	197,588,203,620
Inventories	141		266,784,795,319	199,276,103,784
Allowance for inventories	149		(801,204,372)	(1,687,900,164)
Other current assets	150		53,855,471,384	31,635,602,252
Short-term prepaid expenses	151		2,405,161,690	2,338,368,620
Deductible value added tax	152	16(a)	51,186,097,039	28,929,537,977
Other current assets	155		264,212,655	367,695,655
Long-term assets (200 = 210 + 220 + 240 + 260)	200		170,254,193,019	172,546,707,112
Accounts receivable – long-term	210		122,801,647,437	122,801,647,437
Operating capital given to the Branch	213	11	122,801,647,437	122,801,647,437
Fixed assets	220		45,149,972,645	44,248,297,437
Tangible fixed assets	221	12	45,023,319,312	44,248,297,437
Cost	222		362,101,267,873	356,420,765,111
Accumulated depreciation	223		(317,077,948,561)	(312,172,467,674)
Intangible fixed assets	227		126,653,333	-
Cost	228		1,128,878,800	1,000,078,800
Accumulated amortisation	229		(1,002,225,467)	(1,000,078,800)
Long-term work in progress	240		300,000,000	3,092,276,182
Construction in progress	242	13	300,000,000	3,092,276,182
Other long-term assets	260		2,002,572,937	2,404,486,056
Long-term prepaid expenses	261	14	1,728,798,388	1,997,707,138
Deferred tax assets	262		273,774,549	406,778,918
TOTAL ASSETS (270 = 100 + 200)	270		1,301,933,479,958	909,032,455,424

The accompanying notes are an integral part of these interim financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Balance sheet as at 30 June 2025 (continued)

Form B 01a – DN

(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	30/6/2025 VND	1/1/2025 VND
RESOURCES				
LIABILITIES (300 = 310)	300		819,942,039,022	432,939,255,964
Current liabilities	310		819,942,039,022	432,939,255,964
Accounts payable to suppliers	311	15	19,238,219,159	9,201,411,388
Advances from customers	312		11,926,366,252	191,490,157
Taxes payable to State Treasury	313	16(b)	3,560,362,354	1,258,728,520
Payables to employees	314		4,364,287,334	5,928,235,340
Accrued expenses	315		1,461,345,461	3,236,832,708
Other short-term payables	319	17	25,962,312,012	44,452,498
Short-term borrowings	320	18	753,429,146,450	413,078,105,353
EQUITY (400 = 410)	400		481,991,440,936	476,093,199,460
Owners' equity	410	19	481,991,440,936	476,093,199,460
Share capital	411	20	306,899,450,637	306,899,450,637
Treasury shares	415	20	(272,840,000)	(272,840,000)
Investment and development fund	418	22	115,941,020,149	104,304,882,632
Retained profits	421		59,423,810,150	65,161,706,191
- Retained profits brought forward	421a		36,874,818,560	21,233,360,645
- Net profit for the current period/prior year	421b		22,548,991,590	43,928,345,546
TOTAL RESOURCES (440 = 300 + 400)	440		1,301,933,479,958	909,032,455,424

13 August 2025

Prepared by:


Su Yu Chun
Chief Accountant

Approved by:


Chang Yun Cheng
Authorised Representative

The accompanying notes are an integral part of these interim financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of income for the six-month period ended 30 June 2025

Form B 02a – DN

(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Revenue from sale of goods	01	24	699,548,082,940	565,007,245,880
Cost of sales	11	25	636,041,498,145	509,734,457,747
Gross profit (20 = 01 - 11)	20		63,506,584,795	55,272,788,133
Financial income	21	26	15,015,533,550	9,438,435,593
Financial expenses	22	27	22,980,624,200	11,474,417,687
<i>In which: Interest expense</i>	23		11,770,831,990	6,930,212,848
Selling expenses	25	28	15,308,195,856	11,753,698,014
General and administration expenses	26	29	12,599,995,053	13,324,797,027
Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		27,633,303,236	28,158,310,998
Other income	31		20,710,788	71,012,531
Other expenses	32		357,321,561	956,205,080
Results of other activities (40 = 31 - 32)	40		(336,610,773)	(885,192,549)
Accounting profit before tax (50 = 30 + 40)	50		27,296,692,463	27,273,118,449
Income tax expense – current	51	31	4,614,696,504	5,441,112,661
Income tax expense/(benefit) – deferred	52	31	133,004,369	(549,607,139)
Net profit after tax (60 = 50 - 51 - 52)	60		22,548,991,590	22,381,612,927

13 August 2025

Prepared by:


Su Yu Chun
Chief Accountant

Approved by:


Chang Yun Cheng
Authorised Representative

The accompanying notes are an integral part of these interim financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of cash flows for the six-month period ended 30 June 2025
(Indirect method)

Form B 03a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	01	27,296,692,463	27,273,118,449
Adjustments for			
Depreciation and amortisation	02	4,907,627,554	5,096,541,068
Allowances and provisions	03	(886,695,792)	3,664,047,590
Exchange losses arising from revaluation of monetary items denominated in foreign currencies	04	1,468,197,833	1,942,322,637
Gains on disposals of fixed assets	05	-	(69,000,000)
Interest income	05	(8,391,140,939)	(3,234,258,707)
Interest expense and guarantee fee	06	12,572,624,814	6,930,212,848
Operating profit before changes in working capital	08	36,967,305,933	41,602,983,885
Change in receivables and other assets	09	(57,691,378,791)	(10,140,207,538)
Change in inventories	10	(67,508,691,535)	7,468,012,074
Change in payables and other liabilities	11	19,037,091,640	3,836,494,144
Change in prepaid expenses	12	202,115,680	(1,068,863,448)
		(68,993,557,073)	41,698,419,117
Interest expense and guarantee fee paid	14	(11,018,116,987)	(5,901,280,666)
Income tax paid	15	(4,554,218,868)	(685,529,109)
Other payments for operating activities	17	(1,978,143,378)	(24,513,583)
Net cash flows from operating activities	20	(86,544,036,306)	35,087,095,759
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(4,850,493,290)	(2,864,567,800)
Proceeds from disposals of fixed assets	22	-	69,000,000
Placements of term deposit at banks	23	(340,000,000,000)	(141,000,000,000)
Collections of term deposits at banks	24	166,000,000,000	70,167,310,000
Receipts of interest	27	5,749,079,129	1,730,260,454
Net cash flows from investing activities	30	(173,101,414,161)	(71,897,997,346)

The accompanying notes are an integral part of these interim financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of cash flows for the six-month period ended 30 June 2025
(Indirect method – continued)

Form B 03a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

	Code	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	33	757,149,833,814	447,451,691,738
Payments to settle short-term borrowings	34	(418,454,639,227)	(349,075,591,399)
Net cash flows from financing activities	40	338,695,194,587	98,376,100,339
Net cash flows during the period (50 = 20 + 30 + 40)	50	79,049,744,120	61,565,198,752
Cash and cash equivalents at beginning of the period	60	112,919,226,902	33,765,894,300
Effect of exchange rate fluctuations on cash and cash equivalents	61	(81,289,043)	74,684,640
Cash and cash equivalents at end of the period (70 = 50 + 60 + 61)	70	191,887,681,979	95,405,777,692

13 August 2025

Prepared by:


Su Yu Chun
Chief Accountant

Approved by:


Chang Yun Cheng
Authorised Representative

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

These notes form an integral part of and should be read in conjunction with the accompanying interim financial statements.

1. Reporting entity

(a) Ownership structure

Taya (Vietnam) Electric Wire and Cable Joint Stock Company (“the Company”) is a joint stock company incorporated in Vietnam.

(b) Principal activities

The principal activities of the Company are to trade, manufacture, sell and distribute various electric wires, cables, motor and pumps in Vietnam and overseas markets.

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

(d) The Company’s structure

The Company’s head office is located at Bien Hoa II Industrial Park, Tran Bien Ward, Dong Nai Province, Vietnam (“the Head Office”). On 16 May 2003, the Company established Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Hai Duong Branch (“the Branch”), which has commenced operations since January 2005 at Hoang Hoa Village, Mao Dien Commune, Hai Phong City, Vietnam in accordance with Investment Licence No. 414/GPDC1-BKH-KCN-DN issued by the Dong Nai Province Industrial Zones Authority.

As at 30 June 2025, the Head Office had 227 employees (1/1/2025: 229 employees).

2. Basis of preparation

(a) Statement of compliance

These interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

These interim financial statements are prepared by the Head Office and do not include the interim financial statements of the Branch. The Company also prepares and issues the interim financial statements for the six-month period ended 30 June 2025 of the Company (including the Branch) which should be read in conjunction with these accompanying interim financial statements.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

(b) Basis of measurement

The interim financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method.

(c) Accounting period

The annual accounting period of the Head Office is from 1 January to 31 December. These interim financial statements are prepared for the six-month period ended 30 June 2025.

(d) Accounting and presentation currency

The Head Office's accounting currency is Vietnam Dong ("VND"), which is also the currency used for interim financial statements presentation purposes.

3. Significant accounting policies

The following significant accounting policies have been adopted by the Head Office in the preparation of these interim financial statements.

The accounting policies that have been adopted by the Head Office in the preparation of these interim financial statements are consistent with those adopted in the preparation of the most recent annual financial statements.

(a) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the foreign currency buying rate and foreign currency selling rate, respectively, at the end of the accounting period quoted by the commercial bank where the Head Office most frequently conducts transactions.

All foreign exchange differences are recorded in the statement of income.

(b) Cash and cash equivalents

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

(c) Held-to-maturity investments

Held-to-maturity investments are those that the Head Office's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks. These investments are stated at costs less allowance for doubtful debts.

(d) Accounts receivable

Accounts receivable from customers and other receivables are stated at cost less allowance for doubtful debts.

(e) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

The Head Office applies the perpetual method of accounting for inventories.

(f) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ buildings and structures	7 – 35 years
▪ machinery and equipment	5 – 15 years
▪ transportation equipment	3 – 6 years
▪ office equipment	5 – 8 years
▪ other assets	2 – 7 years

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

(g) Intangible fixed assets

Software

Cost of acquiring a new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible fixed asset. Software cost is amortised on a straight-line basis over the estimated useful life of 5 years.

(h) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

(i) Long-term prepaid expenses

(i) *Golf club memberships*

Golf club memberships are recognised at cost and amortised on a straight-line basis over a period ranging from 37 to 40 years.

(ii) *Tools and instruments*

Tools and instruments include assets held for use by the Head Office in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Costs of tools and instruments are amortised on a straight-line basis over a period ranging from 2 to 3 years.

(j) Accounts payable

Accounts payable to suppliers and other payables are stated at their costs.

(k) Provisions

A provision is recognised if, as a result of a past event, the Head Office has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

(l) Share capital

(i) Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issuance of shares, net of tax effects. Such costs are recognised as a deduction from share premium.

(ii) Repurchase and reissue of ordinary shares (treasury shares)

Treasury shares are recognised only in respect of repurchased shares which are aggregated fractions of share arising when the Head Office issues shares to pay dividends or issues shares from equity reserves in accordance with an approved issuance plan, or repurchased odd-lots of shares as requested by the shareholders. In all other cases, when shares recognised as equity are repurchased, their par value amount is recognised as a reduction to share capital. The difference between the par value and the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is included in share premium.

(m) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(n) Revenue and other income

(i) Goods sold

Revenue from sale of goods is recognised in the statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue from sale of goods is recognised at the net amount after deducting sale discounts stated on the invoice.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

(ii) Interest income

Interest income is recognised in the statement of income on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

(o) Operating lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

(p) Borrowing costs

Borrowing costs comprise interest expense on borrowings and related guarantee fees. Borrowing costs are recognised as an expense in the period in which they are incurred.

(q) Related parties

Parties are considered to be related to the Head Office if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Head Office and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(r) Comparative information

Comparative information in these interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period interim financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these interim financial statements is not intended to present the Head Office's financial position, results of operations or cash flows for the prior period.

The comparative information as at 1 January 2025 was brought forward from the Head Office's annual financial statements as at and for the year ended 31 December 2024. The comparative information for the six-month period ended 30 June 2024 was brought forward from the Head Office's interim financial statements as at and for the six-month period ended 30 June 2024.

4. Seasonality of operations

The Head Office's results of operations are not subject to seasonal fluctuations.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

5. Changes in accounting estimates

In preparing these interim financial statements, the Head Office's management made several accounting estimates. Actual results may differ from these estimates. There were no significant changes in accounting estimates compared to those made in the most recent annual financial statements or those made in the same interim period of the prior year.

6. Changes in the composition of the Head Office

There were no significant changes in the composition of the Head Office since the end of the last annual accounting period which affect the Head Office's interim financial statements for the six-month period ended 30 June 2025.

7. Cash and cash equivalents

	30/6/2025 VND	1/1/2025 VND
Cash on hand	303,628,000	302,905,000
Cash at banks	135,620,693,979	92,616,321,902
Cash equivalents	55,963,360,000	20,000,000,000
	<hr/>	<hr/>
	191,887,681,979	112,919,226,902

Cash equivalents represented term deposits at banks with original terms to maturity of 3 months or less from their transaction dates and earned annual interest rate ranging from 4.6% to 4.7% (for the six-month period ended 30 June 2024: 2.6%) during the period.

8. Held-to-maturity investments – short-term

	Annual interest rate	30/6/2025 VND	1/1/2025 VND
Term deposits at banks in VND	4.0% - 5.8%	342,584,671,656	168,584,671,656

Held-to-maturity investments – short-term represented term deposits at banks with original terms to maturity of greater than 3 months from their transaction dates and remaining terms to maturity of 12 months or less from the end of the accounting period.

Included in term deposits as at 30 June 2025 were term deposits placed with banks as bank guarantee for customer advances received by the Head Office amounting VND1,240 million (1/1/2025: VND1,240 million).

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

9. Accounts receivable – short-term

(a) Accounts receivable from customers

	30/6/2025 VND	1/1/2025 VND
<i>Other related party</i>		
Teco (Vietnam) Electric & Machinery Co., Ltd.	9,743,776,627	5,794,917,767
<i>Third parties</i>		
Toshiba Industrial Products Asia Co., Ltd.	83,495,085,604	68,708,753,279
Nidec Vietnam Corporation	42,127,239,114	41,123,115,517
Nec Tokin Electronics (Vietnam) Co., Ltd.	39,655,779,169	28,895,290,738
Other customers	84,902,839,879	79,220,782,570
	<hr/>	<hr/>
	259,924,720,393	223,742,859,871

The trade related amounts due from a related party were unsecured, interest free and are receivable within 90 days from invoice date.

(b) Prepayments to suppliers

	30/6/2025 VND	1/1/2025 VND
Prepayment to Vinh Minh Vietnam Construction Development Limited Company for purchasing of long-term assets	2,600,640,000	-
Other suppliers	58,055,844	358,261,589
	<hr/>	<hr/>
	2,658,695,844	358,261,589

(c) Other short-term receivables

	30/6/2025 VND	1/1/2025 VND
Dividends receivable from the Branch	10,485,470,504	-
Interest income receivable	5,322,943,520	2,680,881,710
	<hr/>	<hr/>
	15,808,414,024	2,680,881,710

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN
(Issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

10. Inventories

	30/6/2025		1/1/2025	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	58,765,887,474	-	26,225,103,601	-
Raw materials	28,934,438,570	-	24,084,800,423	-
Work in progress	58,366,519,920	(714,556,692)	28,747,531,430	(1,481,864,172)
Finished goods	120,717,949,355	(86,647,680)	120,218,668,330	(206,035,992)
	266,784,795,319	(801,204,372)	199,276,103,784	(1,687,900,164)

Movements of the allowance for inventories during the period were as follows:

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Opening balance	1,687,900,164	1,793,892,812
Additions during the period	-	3,664,047,590
Reversals during the period	(886,695,792)	-
Closing balance	801,204,372	5,457,940,402

Included in inventories as at 30 June 2025 was VND2,618 million of work in progress and finished goods (1/1/2025: VND33,283 million of work in progress and finished goods) carried at net realisable value.

11. Operating capital given to the Branch

	30/6/2025 VND	1/1/2025 VND
Operating capital given to Taya (Vietnam) Electric Wire & Cable Joint Stock Company – Hai Duong Branch	122,801,647,437	122,801,647,437

The operating capital given to the Branch represented a long-term advance given to the Branch in 2007 for working capital purposes. This operating capital was interest free and recorded at cost.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025 (continued)

Form B 09a – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

12. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Transportation equipment VND	Office equipment VND	Other assets VND	Total VND
Cost						
As at 1 January 2025	83,002,207,522	255,632,021,263	10,039,418,637	5,201,549,882	2,545,567,807	356,420,765,111
Additions during the period	-	2,591,066,580	-	-	-	2,591,066,580
Transfers from construction in progress	-	3,089,436,182	-	-	-	3,089,436,182
As at 30 June 2025	83,002,207,522	261,312,524,025	10,039,418,637	5,201,549,882	2,545,567,807	362,101,267,873
Accumulated depreciation						
As at 1 January 2025	68,726,500,589	228,137,678,365	8,562,359,023	4,279,968,690	2,465,961,007	312,172,467,674
Charge for the period	863,699,532	3,737,358,067	148,094,490	144,513,465	11,815,333	4,905,480,887
As at 30 June 2025	69,590,200,121	231,875,036,432	8,710,453,513	4,424,482,155	2,477,776,340	317,077,948,561
Net book value						
As at 1 January 2025	14,275,706,933	27,494,342,898	1,477,059,614	921,581,192	79,606,800	44,248,297,437
As at 30 June 2025	13,412,007,401	29,437,487,593	1,328,965,124	777,067,727	67,791,467	45,023,319,312

Included in tangible fixed assets were assets costing VND248,839 million which were fully depreciated as of 30 June 2025 (1/1/2025: VND248,478 million), but which are still in active use.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

13. Construction in progress

	VND
As at 1 January 2025	3,092,276,182
Additions during the period	297,160,000
Transfers to tangible fixed assets	(3,089,436,182)
As at 30 June 2025	300,000,000

Major constructions in progress as at the end of the accounting period were as follows:

	30/6/2025 VND	1/1/2025 VND
Machinery and equipment	-	2,792,276,182
Software	300,000,000	300,000,000
	300,000,000	3,092,276,182

14. Long-term prepaid expenses

	Golf club memberships VND	Tools and instruments VND	Total VND
As at 1 January 2025	1,026,969,451	970,737,687	1,997,707,138
Amortisation for the period	(28,424,280)	(240,484,470)	(268,908,750)
As at 30 June 2025	998,545,171	730,253,217	1,728,798,388

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

15. Accounts payable to suppliers

	30/6/2025	1/1/2025
	Cost/Amount	Cost/Amount
	within payment	within payment
	capacity	capacity
	VND	VND
<i>Ultimate parent company</i>		
Taya Taiwan Electric Wire & Cable Co., Ltd.	4,704,629,010	1,695,620,878
<i>Third parties</i>		
Vinacompound Co., Ltd	3,596,670,000	1,221,660,000
Tong Hsieh Chemical Industrial Co., Ltd	2,952,332,800	1,454,771,736
Fu Pao Chemical Co., Ltd.	1,880,647,250	2,023,839,009
Other suppliers	6,103,940,099	2,805,519,765
	19,238,219,159	9,201,411,388

The trade related amounts due to the ultimate parent company were unsecured, interest free and are payable within 30 to 60 days from the invoice date.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025 (continued)

Form B 09a – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

16. Taxes

(a) Deductible value added tax

	1/1/2025 VND	Incurred VND	Refunded VND	Net-off VND	30/6/2025 VND
Deductible value added tax	28,929,537,977	71,542,708,665	(11,900,000,000)	(37,386,149,603)	51,186,097,039

(b) Taxes payable to State Treasury

	1/1/2025 VND	Incurred VND	Paid VND	Net-off VND	Reclassified VND	30/6/2025 VND
Value added tax	-	37,386,149,603	-	(37,386,149,603)	-	-
Value added tax on import goods	-	66,106,062,157	(66,106,062,157)	-	-	-
Corporate income tax	870,612,580	4,614,696,504	(4,554,218,868)	-	2,360,971,268	3,292,061,484
Personal income tax	388,115,940	881,456,646	(1,001,271,716)	-	-	268,300,870
Import-export tax	-	1,438,092,757	(1,438,092,757)	-	-	-
Others	-	1,058,734,033	(1,058,734,033)	-	-	-
	1,258,728,520	111,485,191,700	(74,158,379,531)	(37,386,149,603)	2,360,971,268	3,560,362,354

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025 (continued)

Form B 09a – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

18. Short-term borrowings

	1/1/2025 Carrying amount/ Amount within repayment capacity VND	Movements during the period			30/6/2025 Carrying amount/ Amount within repayment capacity VND
		Drawdown VND	Repayment VND	Revaluation VND	
Short-term borrowings	413,078,105,353	757,149,833,814	(418,454,639,227)	1,655,846,510	753,429,146,450

Terms and conditions of short-term borrowings were as follows:

	Credit facility	Annual interest rate	30/6/2025 VND	1/1/2025 VND
Mega International Commercial Bank Co., Ltd, Ho Chi Minh City Branch	USD10 million	Bank base rate + 0.8% VNIBOR 6 months + 1.2%	260,734,484,972	252,321,448,133
Taipei Fubon Commercial Bank Co., Ltd., Ho Chi Minh City Branch	USD7.0 million	(VND)/1.8% (USD)	110,864,098,142	12,655,000,000
E.SUN Commercial Bank, Dong Nai Branch	USD4.0 million	VNIBOR 6 months + 0.75%	94,301,985,250	9,840,404,321
The Shanghai Commercial & Saving Bank, Ltd., Offshore Banking Branch	USD5.0 million	SOFR 6 months + 1.3%	80,458,938,286	15,125,192,528
CTBC Bank Co., Ltd., Ho Chi Minh City Branch	USD5.0 million	SIBOR 6 months + 1.15%	78,039,736,340	29,965,646,229
Joint Stock Commercial Bank For Foreign Trade of Vietnam, Bien Hoa Branch	VND100 billion	4.6%	68,144,324,992	92,698,514,142
Bank SinoPac, Ho Chi Minh City Branch	USD4.0 million	Cost of fund + 1%	53,280,328,068	-
Cathay United Bank, Ho Chi Minh City Branch	USD5.0 million	VNIBOR 6 months + 1.5%	7,605,250,400	471,900,000
			753,429,146,450	413,078,105,353

As at 30 June 2025, these loans were guaranteed by personal guarantee of Mr. Shen Shang Pang, Chairman (1/1/2025: none).

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025 (continued)

Form B 09a – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

19. Changes in owners' equity

	Share capital VND	Treasury shares VND	Investment and development fund VND	Retained profits VND	Total VND
Balance as at 1 January 2024	306,899,450,637	(272,840,000)	104,160,685,081	23,702,592,249	434,489,887,967
Appropriation to equity funds	-	-	144,197,551	(144,197,551)	-
Appropriation to Board of Management and Board of Supervisors fee	-	-	-	(24,513,583)	(24,513,583)
Dividends – 100% (Note 21)	-	-	-	(7,670,145,500)	(7,670,145,500)
Dividends – 70.01% allocated from the Branch's retained profits (Note 21)	-	-	-	5,369,625,030	5,369,625,030
Net profit for the period	-	-	-	22,381,612,927	22,381,612,927
Balance as at 30 June 2024	306,899,450,637	(272,840,000)	104,304,882,632	43,614,973,572	454,546,466,841
Balance as at 1 January 2025	306,899,450,637	(272,840,000)	104,304,882,632	65,161,706,191	476,093,199,460
Appropriation to equity funds	-	-	11,636,137,517	(11,636,137,517)	-
Appropriation to Board of Management and Board of Supervisors fee	-	-	-	(1,978,143,378)	(1,978,143,378)
Dividends – 100% (Note 21)	-	-	-	(25,158,077,240)	(25,158,077,240)
Dividends – 41.68% allocated from the Branch's retained profits (Note 21)	-	-	-	10,485,470,504	10,485,470,504
Net profit for the period	-	-	-	22,548,991,590	22,548,991,590
Balance as at 30 June 2025	306,899,450,637	(272,840,000)	115,941,020,149	59,423,810,150	481,991,440,936

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

20. Share capital and treasury shares

The Company's authorised and issued share capital were as follows:

	30/6/2025		1/1/2025	
	Number of shares	VND	Number of shares	VND
Authorised share capital	30,689,945	306,899,450,000	30,689,945	306,899,450,000
Issued share capital				
Ordinary shares	30,689,945	306,899,450,637	30,689,945	306,899,450,637
Treasury shares				
Ordinary shares	(9,363)	(272,840,000)	(9,363)	(272,840,000)
Shares currently in circulation				
Ordinary shares	30,680,582	306,626,610,637	30,680,582	306,626,610,637

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares bought back by the Company, all rights are suspended until those shares are reissued.

There were no movements of share capital during the period.

21. Dividends

The Company's Annual General Meeting of Shareholders on 15 April 2025 resolved to distribute dividends amounting to VND25,158 million (VND820 per share) (for the six-month period ended 30 June 2024: VND7,670 million). The dividends distribution will be allocated from the Head Office's and the Branch's retained profits at the ratios of 58.32% and 41.68%, respectively (for the six-month period ended 30 June 2024: 29.99% and 70.01%, respectively).

22. Investment and development fund

Investment and development fund was appropriated from retained profits in accordance with the resolution of the Annual General Meeting of Shareholders. This fund was established for the purpose of future business expansion.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

23. Off balance sheet items

(a) Leases

The future minimum lease payments under non-cancellable operating leases were as follows:

	30/6/2025 VND	1/1/2025 VND
Within one year	3,624,670,800	3,624,670,800
From two to five years	14,498,683,200	14,498,683,200
More than five years	36,134,098,100	37,946,433,500
	<u>54,257,452,100</u>	<u>56,069,787,500</u>

(b) Foreign currency

	30/6/2025		1/1/2025	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	654,513	16,977,915,492	2,030,365	51,268,839,813

24. Revenue from sale of goods

Total revenue represented the gross value of goods sold exclusive of value added tax.

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Total revenue		
▪ Sale of finished goods	691,675,474,840	557,915,368,880
▪ Sale of merchandise goods	138,173,600	9,582,000
▪ Sale of scraps	7,734,434,500	7,082,295,000
	<u>699,548,082,940</u>	<u>565,007,245,880</u>

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

25. Cost of sales

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Total cost of sales		
▪ Finished goods sold	636,827,294,472	506,063,934,829
▪ Merchandise goods sold	100,899,465	6,475,328
▪ (Reversal)/Addition of allowance for inventories	(886,695,792)	3,664,047,590
	636,041,498,145	509,734,457,747

26. Financial income

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Interest income from bank deposits	8,391,140,939	3,234,258,707
Realised foreign exchange gains	6,624,392,611	6,204,176,886
	15,015,533,550	9,438,435,593

27. Financial expenses

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Interest expense	11,770,831,990	6,930,212,848
Guarantee fee	801,792,824	-
Realised foreign exchange losses	8,939,801,553	2,601,882,202
Unrealised foreign exchange losses	1,468,197,833	1,942,322,637
	22,980,624,200	11,474,417,687

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

28. Selling expenses

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Trade-mark and UL fee	6,147,925,108	894,246,331
Staff costs	4,964,219,027	4,317,645,163
Outside services	1,009,365,341	966,592,383
Logo usage fee	-	3,250,569,700
Others	3,186,686,380	2,324,644,437
	15,308,195,856	11,753,698,014

29. General and administration expenses

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Staff costs	6,975,150,065	6,597,647,396
Outside services	3,049,764,256	4,448,548,878
Others	2,575,080,732	2,278,600,753
	12,599,995,053	13,324,797,027

30. Production and business costs by elements

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Raw material costs included in production costs	622,251,354,385	432,985,759,024
Labour costs and staff costs	26,668,866,139	23,152,781,232
Depreciation and amortisation	4,907,627,554	5,096,541,068
Outside services	19,972,186,144	20,353,936,154
Others	21,154,620,139	16,634,981,515

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

31. Income tax

(a) Recognised in the statement of income

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Current tax expense		
Current period	4,614,696,504	5,441,112,661
Deferred tax expense/(benefit)		
Origination and reversal of temporary differences	133,004,369	(549,607,139)
Income tax expense	4,747,700,873	4,891,505,522

(b) Reconciliation of effective tax rates

	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND
Accounting profit before tax	27,296,692,463	27,273,118,449
Tax at the Head Office's tax rate	4,094,503,869	4,090,967,767
Non-deductible expenses	391,987,767	492,522,523
Effect of different tax rates applied to other income and expansion projects	261,209,237	308,015,232
	4,747,700,873	4,891,505,522

(c) Applicable tax rates

Under the terms of the Investment Licence, the Head Office has an obligation to pay the government income tax at the rate of 15% of its taxable profits. This incentive tax rate is not applicable to income derived from expansion projects that have been invested by the Head Office prior to 2009 and after 2015; and other income which are taxed at usual income tax rate.

The usual income tax rate applicable to enterprises before any incentives is 20%.

The determination of the tax payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic changes and ultimately, the tax payable is a result of the tax authorities' examination.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

32. Significant transactions and balances with related parties

During the period and as at the period end, the Head Office had the following significant transactions and balances with its related parties in accordance with Vietnamese Accounting Standards:

	Transaction value		Balance outstanding as at	
	From 1/1/2025 to 30/6/2025 VND	From 1/1/2024 to 30/6/2024 VND	30/6/2025 VND	1/1/2025 VND
Ultimate parent company				
Taya Taiwan Electric Wire & Cable Co., Ltd.				
Purchase of raw materials	1,993,131,232	-	1,373,701,600	-
Trade-mark and UL fee (*)	6,147,925,108	894,246,331	3,330,927,410	1,695,620,878
Service fees	5,128,500,000	9,934,470,000	-	-
Parent company				
Taya Vietnam (Cayman) Holding Ltd.				
Dividends distributed (**)	20,135,241,040	6,138,793,000	20,135,241,040	-
Branch				
Taya (Vietnam) Electric Wire & Cable Joint Stock Company – Hai Duong Branch				
Sale of finished goods	3,610,008,716	1,911,817,380	(288,572,763)	-
Dividends distribution receivable	10,485,470,504	5,369,625,030	10,485,470,504	-
Other related parties				
Teco (Vietnam) Electric & Machinery Co., Ltd.				
Sale of finished goods	14,881,377,781	18,112,148,917	9,743,776,627	5,794,917,767
Purchase of raw materials	-	5,775,000	-	-
Key management personnel				
Remuneration to the members of Board of Management and Board of Supervisors	4,166,107,216	982,030,188	-	-
Remuneration to the members of Board of Directors	633,508,815	439,217,400	-	-
Dividends distributed to the members of Board of Management	391,191,660	117,240,750	391,191,660	-
Guarantee fee paid to Mr. Shen Shang Pang, Chairman	801,792,824	-	639,501,047	-

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2025
(continued)

Form B 09a – DN

*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)*

- (*) Pursuant to the Trade-mark License and UL agreements between the Head Office and Taya Taiwan Electric Wire & Cable Co., Ltd. (the ultimate parent company), the Head Office has the right to use the trademark and UL certificate of 11 products (for the six-month period ended 30 June 2024: 8 products) owned by Taya Taiwan Electric Wire & Cable Co., Ltd. Also pursuant to these agreements, the Head Office will pay trade-mark fees at 1.1% (for the six-month period ended 30 June 2024: 0.1%) of net revenue and UL fee at 0.1% of actual revenue arising from these products.
- (**) This was total dividends distributed to Taya Vietnam (Cayman) Holding Ltd., the parent company, in which 41.68% (for the six-month period ended 30 June 2024: 70.01%) was allocated from the Branch's retained profits (Note 21).

33. Non-cash investing activities

	30/6/2025 VND	1/1/2025 VND
Cost of fixed assets acquired but not yet paid	767,173,290	-

34. Post balance sheet events

There have been no significant events occurred after the balance sheet date which would require adjustments or disclosure to be made in these interim financial statements.

13 August 2025

Prepared by:


Su Yu Chun
Chief Accountant

Approved by:



Chang Yun Cheng
Authorised Representative