

Appendix VI

EXTRAORDINARY INFORMATION DISCLSURE

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.: 1803/26-Taya-Vn-cbtt

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Dong Nai, March 18, 2026

EXTRAORDINARY INFORMATION DISCLSURE

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

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, Dong Nai

- Tel: 0251-3836361-4 Fax: 0251-3836388

- E-mail: vndnstock@mail.taya.com.tw

2. Contents of disclosure:

Audited Financial Statements 2025 and Explanation -Head Office.

3. This information was published on the company's website on March 18, 2026, as in the link Investor Relations section, audited Financial Statements www.taya.com.vn.

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

Attached documents:

- Explanation and audited financial statements.

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 differences in the audited financial statements for 2025 - Head office

Based on Clause 4, Article 14, Chapter III of Circular 96/2020/TT-BTC issued on November 16, 2020, by the Ministry of Finance guiding the disclosure of information on the securities market, Taya Vietnam Electric Wire and Cable Joint Stock Company would like to provide the following explanation:

1. Audited after-tax profit for 2025 at the Head Office changes by 10% or more compared to the same period of the previous year.

Unit: VND

Indicators	Year 2025	Year 2024	Increase/decrease	%
Sales revenue	1.590.350.019.033	1.242.986.127.296	347.363.891.737	27,9
<i>Net profit after corporate income tax</i>	66.875.074.422	43.928.345.546	22.946.728.876	52,2

1. Specific explanation:

- Net profit after corporate income tax increased by VND 22,946,728,876, equivalent to a 52.2% increase compared to the same period last year, due to the following reasons:

► **Increase revenue and after-tax profit**

- Benefiting from domestic economic growth and the expansion of production and economic development of both domestic and foreign-invested enterprises. Sales revenue increased by VND 347,363,891,737, representing an increase of approximately 27.9%. At the same time, the company effectively controlled the prices of imported raw materials, reduced production costs and management expenses, and maintained reasonable financial costs, which are the main reasons for the company's profitability.

Best regards!

Dong Nai, March 18, 2026

Taya Vietnam Electric Wire and Cable Joint Stock Company

GENERAL MANAGER





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

Financial statements for the year ended
31 December 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/GCNDC1-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/GCNDC2/47/2	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	
	3600241468	9 October 2025
issued by the Department of Finance 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
	Mr. Chen Chung Kuang	(from 15 April 2025) Member
	Mr. Pa Kuei Chuang	(from 15 April 2025) Member
	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		
<i>Head Office</i>	No. 1, 1A Street, Bien Hoa II Industrial Park Tran Bien Ward, Dong Nai Province Vietnam	
<i>Branch</i>	Hoang Hoa Village Mao Dien Commune Hai Phong City Vietnam	
Auditor	KPMG Limited Vietnam	

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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 financial statements of the Head Office for the year ended 31 December 2025.

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

- (a) the 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 31 December 2025, and of its results of operations and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to 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 financial statements for issue.

On behalf of the Board of Directors



Hsu Ching Yao
General Director

Dong Nai Province, 13 March 2026



KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
+84 (28) 3821 9266 | kpmg.com.vn

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying 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 31 December 2025, the statements of income and cash flows for the year then ended and the explanatory notes thereto which were authorised for issue by the Head Office’s Board of Directors on 13 March 2026, 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 financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting, and for such internal control as the Board of Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Head Office’s preparation and true and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Head Office’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Head Office’s Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Auditor's Opinion

In our opinion, the financial statements 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 31 December 2025 and of its results of operations and its cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting.

KPMG Limited Branch

Vietnam

Audit Report No. 25-01-00463-26-4



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

Ho Chi Minh City, 13 March 2026

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



Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Balance sheet as at 31 December 2025

Form B 01 – DN

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

	Code	Note	31/12/2025 VND	1/1/2025 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150)	100		1,125,316,693,911	736,485,748,312
Cash and cash equivalents	110	4	99,515,248,800	112,919,226,902
Cash	111		99,515,248,800	92,919,226,902
Cash equivalents	112		-	20,000,000,000
Short-term financial investments	120		281,384,671,656	168,584,671,656
Held-to-maturity investments	123	5	281,384,671,656	168,584,671,656
Accounts receivable – short-term	130		316,826,656,595	225,758,043,882
Accounts receivable from customers	131	6(a)	302,154,127,692	223,742,859,871
Prepayments to suppliers	132	6(b)	12,495,321,031	358,261,589
Other short-term receivables	136	6(c)	3,201,167,160	2,680,881,710
Allowance for doubtful debts	137		(1,023,959,288)	(1,023,959,288)
Inventories	140	7	346,416,914,107	197,588,203,620
Inventories	141		347,775,419,343	199,276,103,784
Allowance for inventories	149		(1,358,505,236)	(1,687,900,164)
Other current assets	150		81,173,202,753	31,635,602,252
Short-term prepaid expenses	151		2,392,959,728	2,338,368,620
Deductible value added tax	152	13(a)	78,094,745,176	28,929,537,977
Other current assets	155		685,497,849	367,695,655
Long-term assets (200 = 210 + 220 + 240 + 260)	200		168,039,651,866	172,546,707,112
Accounts receivable – long-term	210		122,801,647,437	122,801,647,437
Operating capital given to the Branch	213	8	122,801,647,437	122,801,647,437
Fixed assets	220		41,974,999,424	44,248,297,437
Tangible fixed assets	221	9	41,861,226,093	44,248,297,437
Cost	222		363,320,601,973	356,420,765,111
Accumulated depreciation	223		(321,459,375,880)	(312,172,467,674)
Intangible fixed assets	227		113,773,331	-
Cost	228		1,128,878,800	1,000,078,800
Accumulated amortisation	229		(1,015,105,469)	(1,000,078,800)
Long-term work in progress	240		1,445,745,688	3,092,276,182
Construction in progress	242	10	1,445,745,688	3,092,276,182
Other long-term assets	260		1,817,259,317	2,404,486,056
Long-term prepaid expenses	261	11	1,459,889,638	1,997,707,138
Deferred tax assets	262		357,369,679	406,778,918
TOTAL ASSETS (270 = 100 + 200)	270		1,293,356,345,777	909,032,455,424

The accompanying notes are an integral part of these financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Balance sheet as at 31 December 2025 (continued)

Form B 01 – DN
(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

	Code	Note	31/12/2025 VND	1/1/2025 VND
RESOURCES				
LIABILITIES (300 = 310)	300		767,038,822,009	432,939,255,964
Current liabilities	310		767,038,822,009	432,939,255,964
Accounts payable to suppliers	311	12	39,718,203,008	9,201,411,388
Advances from customers	312		13,178,505,035	191,490,157
Taxes payable to State Treasury	313	13(b)	3,236,403,126	1,258,728,520
Payables to employees	314		6,400,916,640	5,928,235,340
Accrued expenses	315		2,453,937,180	3,236,832,708
Other short-term payables	319		871,634,175	44,452,498
Short-term borrowings	320	14	701,179,222,845	413,078,105,353
EQUITY (400 = 410)	400		526,317,523,768	476,093,199,460
Owners' equity	410	15	526,317,523,768	476,093,199,460
Share capital	411	16	306,899,450,637	306,899,450,637
Treasury shares	415	16	(272,840,000)	(272,840,000)
Investment and development fund	418	18	115,941,020,149	104,304,882,632
Retained profits	421		103,749,892,982	65,161,706,191
- Retained profits brought forward	421a		36,874,818,560	21,233,360,645
- Net profit for the year	421b		66,875,074,422	43,928,345,546
TOTAL RESOURCES (440 = 300 + 400)	440		1,293,356,345,777	909,032,455,424

13 March 2026

Prepared by:


Su Yu Chun
Chief Accountant

Approved by:


Hsu Ching Yao
General Director

The accompanying notes are an integral part of these financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of income for the year ended 31 December 2025

Form B 02 – DN

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

	Code	Note	2025 VND	2024 VND
Revenue from sale of goods	01	20	1,590,350,019,033	1,242,986,127,296
Cost of sales	11	21	1,427,132,436,908	1,128,499,032,921
Gross profit (20 = 01 - 11)	20		163,217,582,125	114,487,094,375
Financial income	21	22	27,279,327,192	21,467,586,999
Financial expenses	22	23	46,527,777,179	29,483,394,060
<i>In which: Interest expense</i>		23	26,405,294,928	15,706,771,471
Selling expenses	25	24	32,038,235,921	24,376,615,550
General and administration expenses	26	25	27,846,515,103	27,300,973,109
Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		84,084,381,114	54,793,698,655
Other income	31		121,211,993	153,751,485
Other expenses	32		1,433,169,892	956,287,840
Results of other activities (40 = 31 - 32)	40		(1,311,957,899)	(802,536,355)
Accounting profit before tax (50 = 30 + 40)	50		82,772,423,215	53,991,162,300
Income tax expense – current	51	27	15,847,939,554	10,046,917,857
Income tax expense – deferred	52	27	49,409,239	15,898,897
Net profit after tax (60 = 50 - 51 - 52)	60		66,875,074,422	43,928,345,546

13 March 2026

Prepared by:


Su Yu Chun
Chief Accountant

Approved by:


Hsi Ching Yao
General Director

The accompanying notes are an integral part of these financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of cash flows for the year ended 31 December 2025
(Indirect method)

Form B 03 – DN

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

	Code	2025 VND	2024 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	01	82,772,423,215	53,991,162,300
Adjustments for			
Depreciation	02	9,852,311,575	10,244,704,930
Allowances and provisions	03	(329,394,928)	(105,992,648)
Exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies	04	1,036,812,686	(1,427,339,381)
Profits from investing activities	05	(16,721,299,949)	(7,158,890,306)
Interest expense and guarantee fee	06	28,137,450,656	15,706,771,471
Operating profit before changes in working capital	08	104,748,303,255	71,250,416,366
Change in receivables and other assets	09	(139,017,464,153)	(45,281,610,366)
Change in inventories	10	(149,645,061,247)	13,860,337,830
Change in payables and other liabilities	11	44,806,549,550	1,246,845,847
Change in prepaid expenses	12	483,226,392	(898,918,571)
		(138,624,446,203)	40,177,071,106
Interest expense and guarantee fee paid	14	(26,531,481,030)	(15,621,390,517)
Income tax paid	15	(16,401,562,842)	(8,585,892,412)
Other payments for operating activities	17	(1,978,143,378)	(24,513,583)
Net cash flows from operating activities	20	(183,535,633,453)	15,945,274,594
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(7,268,900,302)	(6,397,411,194)
Proceeds from disposals of fixed assets	22	100,000,000	150,818,182
Placements of term deposits at banks	23	(620,000,000,000)	(410,101,261,503)
Collections of term deposits at banks	24	507,200,000,000	304,268,571,503
Receipts of interest	27	16,101,014,499	5,119,658,173
Net cash flows from investing activities	30	(103,867,885,803)	(106,959,624,839)

The accompanying notes are an integral part of these financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of cash flows for the year ended 31 December 2025
(Indirect method – continued)

Form B 03 – DN

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

	Code	2025 VND	2024 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	33	1,540,667,766,714	1,024,827,770,710
Payments to settle short-term borrowings	34	(1,251,753,995,974)	(852,455,110,110)
Payments of dividends	36	(14,672,606,736)	(2,300,520,470)
Net cash flows from financing activities	40	274,241,164,004	170,072,140,130
Net cash flows during the year (50 = 20 + 30 + 40)	50	(13,162,355,252)	79,057,789,885
Cash and cash equivalents at beginning of the year	60	112,919,226,902	33,765,894,300
Effect of exchange rate fluctuations on cash and cash equivalents	61	(241,622,850)	95,542,717
Cash and cash equivalents at end of the year (70 = 50 + 60 + 61) (Note 4)	70	99,515,248,800	112,919,226,902

13 March 2026

Prepared by:


 Su Yu Chun
 Chief Accountant

Approved by:


 Hsu Ching Yao
 General Director

The accompanying notes are an integral part of these financial statements

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the financial statements for the year ended 31 December 2025

Form B 09 – 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 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, Tr n 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 31 December 2025, the Head Office had 231 employees (1/1/2025: 229 employees).

(e) Fees paid and payable to the auditor

During the year, fees paid and payable to the auditors for the financial statements audit and for other services (including non-assurance services and reviews of financial information) amounting to VND236 million and VND441 million, respectively (2024: VND228 million and VND425 million, respectively).

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the financial statements for the year ended 31 December 2025 (continued)

Form B 09 – DN

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

2. Basis of preparation

(a) Statement of compliance

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

These financial statements are prepared by the Head Office and do not include the financial statements of the Branch. The Company also prepares and issues the financial statements for the year ended 31 December 2025 of the Company (including the Branch) which should be read in conjunction with these accompanying financial statements.

(b) Basis of measurement

The 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) Annual accounting period

The annual accounting period of the Head Office is from 1 January to 31 December.

(d) Accounting and presentation currency

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

(a) Foreign currency transactions

Transactions in currencies other than VND during the year 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 annual 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.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the financial statements for the year ended 31 December 2025 (continued)

Form B 09 – DN

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

(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.

(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 year 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.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the financial statements for the year ended 31 December 2025 (continued)

Form B 09 – DN

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

(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 – 10 years
▪ transportation equipment	3 – 6 years
▪ office equipment	5 – 8 years
▪ other assets	2 – 7 years

(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.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the financial statements for the year ended 31 December 2025 (continued)

Form B 09 – DN

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(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.

(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 year 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 year, using tax rates enacted at the end of the annual accounting period, and any adjustment to tax payable in respect of previous years.

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 annual 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.

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

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

The comparative information was brought forward from the Head Office's financial statements as at and for the year ended 31 December 2024.

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Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
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4. Cash and cash equivalents

	31/12/2025 VND	1/1/2025 VND
Cash on hand	370,508,000	302,905,000
Cash at banks	99,144,740,800	92,616,321,902
Cash equivalents	-	20,000,000,000
	<hr/>	<hr/>
	99,515,248,800	112,919,226,902

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

	Annual interest rate	31/12/2025 VND	1/1/2025 VND
Term deposits at banks in VND	4.0% - 6.1%	281,384,671,656	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 annual accounting period.

Included in term deposits as at 31 December 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).

6. Accounts receivable – short-term

(a) Accounts receivable from customers

	31/12/2025 VND	1/1/2025 VND
<i>Other related party</i>		
Teco (Vietnam) Electric & Machinery Co., Ltd.	14,980,447,660	5,794,917,767
<i>Third parties</i>		
Toshiba Industrial Products Asia Co., Ltd.	96,630,969,154	68,708,753,279
Nec Tokin Electronics (Vietnam) Co., Ltd.	44,393,231,071	28,895,290,738
Nidec Vietnam Corporation	42,390,641,598	41,123,115,517
Other customers	103,758,838,209	79,220,782,570
	<hr/>	<hr/>
	302,154,127,692	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.

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(b) Prepayments to suppliers

	31/12/2025 VND	1/1/2025 VND
Khanh Ha Quoc Business Household	8,617,205,410	-
Vinh Minh Vietnam Construction Development Limited Company	2,600,640,000	-
Other suppliers	1,277,475,621	358,261,589
	12,495,321,031	358,261,589

(c) Other short-term receivables

	31/12/2025 VND	1/1/2025 VND
Interest income receivable	3,201,167,160	2,680,881,710

7. Inventories

	31/12/2025		1/1/2025	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	89,986,216,632	-	26,225,103,601	-
Raw materials	32,273,708,093	-	24,084,800,423	-
Work in progress	49,010,198,744	(686,076,016)	28,747,531,430	(1,481,864,172)
Finished goods	160,156,585,068	(672,429,220)	120,218,668,330	(206,035,992)
Merchandise	16,348,710,806	-	-	-
	347,775,419,343	(1,358,505,236)	199,276,103,784	(1,687,900,164)

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

	2025 VND	2024 VND
Opening balance	1,687,900,164	1,793,892,812
Reversals during the year	(329,394,928)	(105,992,648)
Closing balance	1,358,505,236	1,687,900,164

Included in inventories as at 31 December 2025 was VND7,152 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.

8. Operating capital given to the Branch

	31/12/2025 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.

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9. 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 year	390,000,000	3,017,547,180	-	80,000,000	-	3,487,547,180
Transfers from construction in progress	-	3,962,666,382	-	-	-	3,962,666,382
Disposals	-	(550,376,700)	-	-	-	(550,376,700)
As at 31 December 2025	83,392,207,522	262,061,858,125	10,039,418,637	5,281,549,882	2,545,567,807	363,320,601,973
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 year	1,727,399,064	7,515,112,867	296,188,980	270,659,995	27,924,000	9,837,284,906
Disposals	-	(550,376,700)	-	-	-	(550,376,700)
As at 31 December 2025	70,453,899,653	235,102,414,532	8,858,548,003	4,550,628,685	2,493,885,007	321,459,375,880
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 31 December 2025	12,938,307,869	26,959,443,593	1,180,870,634	730,921,197	51,682,800	41,861,226,093

Included in tangible fixed assets were assets costing VND250,844 million which were fully depreciated as of 31 December 2025 (1/1/2025: VND248,478 million), but which are still in active use.

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10. Construction in progress

	VND
As at 1 January 2025	3,092,276,182
Additions during the year	1,170,390,200
Transfers from inventories	1,145,745,688
Transfers to tangible fixed assets	(3,962,666,382)
	<hr/>
As at 31 December 2025	1,445,745,688

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

	31/12/2025 VND	1/1/2025 VND
Machinery and equipment	1,145,745,688	2,792,276,182
Software	300,000,000	300,000,000
	<hr/>	<hr/>
	1,445,745,688	3,092,276,182

11. 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 year	(56,848,560)	(480,968,940)	(537,817,500)
	<hr/>	<hr/>	<hr/>
As at 31 December 2025	970,120,891	489,768,747	1,459,889,638

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12. Accounts payable to suppliers

	31/12/2025 Cost/Amount within payment capacity VND	1/1/2025 Cost/Amount within payment capacity VND
<i>Ultimate parent company</i>		
Taya Taiwan Electric Wire & Cable Co., Ltd.	3,510,434,331	1,695,620,878
<i>Branch</i>		
Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Hai Duong Branch	29,407,677,874	-
<i>Third parties</i>		
Fu Pao Chemical Co., Ltd.	-	2,023,839,009
Vinacompound Co., Ltd	1,561,140,000	1,221,660,000
Tong Hsieh Chemical Industrial Co., Ltd	1,523,957,552	1,454,771,736
Other suppliers	3,714,993,251	2,805,519,765
	39,718,203,008	9,201,411,388

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

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13. Taxes

(a) Deductible value added tax

	1/1/2025 VND	Incurred VND	Refunded VND	Net-off VND	31/12/2025 VND
Deductible value added tax	28,929,537,977	156,058,383,528	(27,400,000,000)	(79,493,176,329)	78,094,745,176

(b) Taxes payable to State Treasury

	1/1/2025 VND	Incurred VND	Paid VND	Net-off VND	Reclassified VND	31/12/2025 VND
Value added tax	-	79,493,176,329	-	(79,493,176,329)	-	-
Value added tax on import goods	-	142,748,503,162	(142,748,503,162)	-	-	-
Corporate income tax	870,612,580	15,847,939,554	(16,401,562,842)	-	2,360,971,268	2,677,960,560
Personal income tax	388,115,940	1,809,121,446	(1,638,794,820)	-	-	558,442,566
Import-export tax	-	2,977,708,832	(2,977,708,832)	-	-	-
Others	-	1,989,511,163	(1,989,511,163)	-	-	-
	1,258,728,520	244,865,960,486	(165,756,080,819)	(79,493,176,329)	2,360,971,268	3,236,403,126

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
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14. Short-term borrowings

	1/1/2025	Movements during the year			31/12/2025
	Carrying amount/ Amount within repayment capacity VND	Drawdown VND	Repayment VND	Revaluation VND	Carrying amount/ Amount within repayment capacity VND
Short-term borrowings	413,078,105,353	1,540,667,766,714	(1,251,753,995,974)	(812,653,248)	701,179,222,845

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

	Credit facility	Annual interest rate	31/12/2025 VND	1/1/2025 VND
Mega International Commercial Bank Co., Ltd, Ho Chi Minh City Branch	USD10 million	Bank base rate + 0.8%	262,113,709,627	252,321,448,133
Bank SinoPac, Ho Chi Minh City Branch	USD4.0 million	(VND)/0.4% (USD)	95,270,170,128	-
Joint Stock Commercial Bank For Foreign Trade of Vietnam, Bien Hoa Branch	VND150 billion	Cost of fund + 1%	91,069,069,729	92,698,514,142
Hua Nan Commercial Bank, Ho Chi Minh City Branch	USD8.0 million	3.6%	85,612,751,954	-
CTBC Bank Co., Ltd., Ho Chi Minh City Branch	USD5.0 million	1 month base rate + 0.65%	65,480,935,072	29,965,646,229
The Shanghai Commercial & Saving Bank, Ltd., Offshore Banking Branch	USD5.0 million	SIBOR 6 months + 1.15%	59,059,362,502	15,125,192,528
Vietnam Technological and Commercial Joint Stock Bank, Cho Lon Branch	VND250 billion	SOFR 6 months + 1.35%	22,818,030,148	-
First Commercial Bank, Ho Chi Minh City Branch	USD5.0 million	5.50%	19,755,193,685	-
		Cost of fund + 0.73%		
		VNIBOR 6 months + 1.2%		
Taipei Fubon Commercial Bank Co., Ltd., Ho Chi Minh City Branch	USD7.0 million	(VND)/1.8% (USD)	-	12,655,000,000
E.SUN Commercial Bank, Dong Nai Branch	USD5.0 million	VNIBOR 6 months + 0.75%	-	9,840,404,321
Cathay United Bank, Ho Chi Minh City Branch	USD5.0 million	VNIBOR 6 months + 1.5%	-	471,900,000
			701,179,222,845	413,078,105,353

As at 31 December 2025, these loans were guaranteed by personal guarantee of Mr. Shen Pang Pang, Chairman (1/1/2025: none).

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15. 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 17)	-	-	-	(7,670,145,500)	(7,670,145,500)
Dividends – 70.01% allocated from the Branch's retained profits (Note 17)	-	-	-	5,369,625,030	5,369,625,030
Net profit for the year	-	-	-	43,928,345,546	43,928,345,546
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 17)	-	-	-	(25,158,077,240)	(25,158,077,240)
Dividends – 41.68% allocated from the Branch's retained profits (Note 17)	-	-	-	10,485,470,504	10,485,470,504
Net profit for the year	-	-	-	66,875,074,422	66,875,074,422
Balance as at 31 December 2025	306,899,450,637	(272,840,000)	115,941,020,149	103,749,892,982	526,317,523,768



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16. Share capital and treasury shares

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

	31/12/2025		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 year.

17. 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) (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 (2024: 29.99% and 70.01%, respectively).

18. 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.

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19. Off balance sheet items

(a) Leases

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

	31/12/2025 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	34,321,762,700	37,946,433,500
	52,445,116,700	56,069,787,500

(b) Foreign currency

	31/12/2025		1/1/2025	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	2,182,670	56,917,352,986	2,030,365	51,268,839,813

20. Revenue from sale of goods

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

	2025 VND	2024 VND
Total revenue		
▪ Sale of finished goods	1,551,008,820,359	1,227,722,629,096
▪ Sale of merchandise goods	21,218,853,674	39,167,200
▪ Sale of scraps	18,122,345,000	15,224,331,000
	1,590,350,019,033	1,242,986,127,296

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21. Cost of sales

	2025 VND	2024 VND
Total cost of sales		
▪ Finished goods sold	1,406,940,747,158	1,128,578,629,093
▪ Merchandise goods sold	20,521,084,678	26,396,476
▪ Reversal of allowance for inventories	(329,394,928)	(105,992,648)
	<hr/> 1,427,132,436,908	<hr/> 1,128,499,032,921

22. Financial income

	2025 VND	2024 VND
Interest income from bank deposits	16,621,299,949	7,008,072,124
Realised foreign exchange gains	10,658,027,243	13,032,175,494
Unrealised foreign exchange gains	-	1,427,339,381
	<hr/> 27,279,327,192	<hr/> 21,467,586,999

23. Financial expenses

	2025 VND	2024 VND
Interest expense	26,405,294,928	15,706,771,471
Guarantee fee	1,732,155,728	-
Realised foreign exchange losses	17,177,500,457	13,776,622,589
Unrealised foreign exchange losses	1,036,812,686	-
Others	176,013,380	-
	<hr/> 46,527,777,179	<hr/> 29,483,394,060

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24. Selling expenses

	2025	2024
	VND	VND
Trade-mark and UL fees	12,627,828,979	1,946,384,218
Staff costs	10,077,294,381	8,896,888,909
Outside services	8,378,956,129	6,715,246,873
Logo usage fees	-	6,535,806,500
Others	954,156,432	282,289,050
	<hr/>	<hr/>
	32,038,235,921	24,376,615,550
	<hr/>	<hr/>

25. General and administration expenses

	2025	2024
	VND	VND
Staff costs	13,777,268,579	13,317,563,998
Outside services	10,136,450,982	6,299,155,614
Others	3,932,795,542	7,684,253,497
	<hr/>	<hr/>
	27,846,515,103	27,300,973,109
	<hr/>	<hr/>

26. Production and business costs by elements

	2025	2024
	VND	VND
Raw material costs included in production costs and cost of merchandise goods sold	1,373,729,295,993	1,010,531,391,373
Labour costs and staff costs	54,236,490,317	47,940,063,560
Depreciation	9,852,311,575	10,244,704,930
Outside services	42,051,705,041	38,473,730,614
Others	48,343,042,242	41,065,262,511
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27. Income tax

(a) Recognised in the statement of income

	2025 VND	2024 VND
Current tax expense		
Current year	13,970,849,157	10,046,917,857
Under provision in prior years	1,877,090,397	-
	15,847,939,554	10,046,917,857
Deferred tax expense		
Origination and reversal of temporary differences	49,409,239	15,898,897
	15,897,348,793	10,062,816,754

(b) Reconciliation of effective tax rates

	2025 VND	2024 VND
Accounting profit before tax	82,772,423,215	53,991,162,300
Tax at the Head Office's tax rate	12,415,863,482	8,098,674,345
Under provision in prior years	1,877,090,397	-
Non-deductible expenses	813,592,131	1,395,353,862
Effect of different tax rates applied to other income and expansion projects	790,802,783	568,788,547
	15,897,348,793	10,062,816,754

(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%.

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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.

28. Significant transactions and balances with related parties

During the year and as at the year 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	
	2025 VND	2024 VND	31/12/2025 VND	1/1/2025 VND
<i>Ultimate parent company</i>				
Taya Taiwan Electric Wire & Cable Co., Ltd.				
Purchase of raw materials	3,462,450,016	3,965,719,608	-	-
Trade-mark and UL fee (*)	12,627,828,979	1,946,384,218	3,510,434,331	1,695,620,878
Service fees	8,171,319,388	19,929,780,000	-	-
<i>Parent company</i>				
Taya Vietnam (Cayman) Holding Ltd.				
Dividends distributed (**)	20,135,241,040	6,138,793,000	-	-
<i>Branch</i>				
Taya (Vietnam) Electric Wire & Cable Joint Stock Company – Hai Duong Branch				
Sale of finished goods	8,652,425,530	1,911,817,380	-	-
Purchase of finished goods	36,869,795,484	-	29,407,677,874	-
Dividends distribution receivable	10,485,470,504	5,369,625,030	-	-
<i>Other related parties</i>				
Teco (Vietnam) Electric & Machinery Co., Ltd.				
Sale of finished goods	43,811,342,383	40,472,941,083	14,980,447,660	5,794,917,767
Purchase of raw materials	-	25,473,000	-	-
Key management personnel				
Remuneration to the members of Board of Management and Board of Supervisors	6,501,319,131	2,527,031,028	-	-
Remuneration to the members of Board of Directors	1,127,748,414	1,095,829,965	-	-
Dividends distributed to the members of Board of Management	391,191,660	117,240,750	-	-
Guarantee fee paid to Mr. Shen Shang Pang, Chairman	1,732,155,728	-	930,362,904	-

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- (*) 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 (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% (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% (2024: 70.01%) was allocated from the Branch's retained profits (Note 17).

The actual board fees, salary and bonus for each member of the Board of Management and Board of Directors of the Head Office were as follows:

Name	Position	2025 VND	2024 VND
Board of Management			
<i>Fee and bonus</i>			
Mr. Shen Shang Pang	Chairman	3,128,697,191	987,471,508
Mr. Shen Shang Tao	Vice Chairman	1,202,110,216	987,471,508
Mr. Shen Shang Hung	Member	179,831,216	2,228,508
Mr. Shen San Yi	Member	179,831,216	2,228,508
Mr. Wang Ting Shu	Member	179,831,216	2,228,508
Mr. Tsai Chung Cheng	Member	179,831,216	2,228,508
Mr. Tu Ting Jui	Member	179,831,216	2,228,508
Mr. Lin Fu Chih	Member	179,831,216	2,228,508
Board of Directors			
<i>Salary, bonus and other benefits</i>			
Mr. Hsu Ching Yao	General Director	1,127,748,414	1,095,829,965

29. Non-cash investing activities

	31/12/2025 VND	1/1/2025 VND
Cost of fixed assets acquired but not yet paid	181,117,078	-

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30. 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 financial statements.

13 March 2026

Prepared by:


Su Yu Chun
Chief Accountant

Approved by:


Hsu Ching Yao
General Director

