

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:1-1903/26Taya-Vn-cbtt

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

Tran Bien, March 19, 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 - Consolidated.

3. This information was published on the company's website on March 19, 2026, as in the link Investor Relations section, audited Financial Statements [www.taya.com.vn](http://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

Taya Vietnam Electric Wire  
and Cable Joint Stock Company  
No: 1-19-326/taya-vn-gt

THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness

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

## Explanation of differences in the audited financial statements for 2025 - Comprehensive

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. The company comprehensive audited after-tax profit for 2025 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                         | 2.346.649.714.331 | 1.860.879.482.477 | 485.770.231.854   | 26,1 |
| Net profit after corporate income tax | 118.512.074.299   | 77.574.250.113    | 40.937.824.186    | 52,8 |

#### 1. Specific explanation:

- Net profit after corporate income tax increased by VND 40,937,824,186, equivalent to a 52.8% 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 485,770,231,854, representing an increase of approximately 26.1%. 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 19, 2026

Taya Vietnam Electric Wire and Cable Joint Stock Company

GENERAL MANAGER



HSU CHING YAO



**Taya (Vietnam) Electric Wire and Cable  
Joint Stock Company**

Financial statements for the year ended  
31 December 2025



**Taya (Vietnam) Electric Wire and Cable Joint Stock Company  
Corporate Information**

|                               |  |                   |
|-------------------------------|--|-------------------|
| <b>Investment Licence No.</b> | 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 |                   |

|  |  |                  |
|--|--|------------------|
| <b>Investment Registration Certificate No.</b> | 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.

|  |  |                   |
|--|--|-------------------|
| <b>Enterprise Registration Certificate No.</b>           | 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  
Corporate Information (continued)**

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

Hàng hóa và dịch vụ khác

Hàng hóa và dịch vụ khác

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**Statement of the Board of Directors**

The Board of Directors of Taya (Vietnam) Electric Wire and Cable Joint Stock Company (“the Company”) presents this statement and the accompanying financial statements of the Company for the year ended 31 December 2025.

The Company’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 Company’s Board of Directors:

- (a) the financial statements set out on pages 6 to 35 give a true and fair view of the financial position of the Company 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 Company will not be able to pay its debts as and when they fall due.

The Company’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



The stamp is circular and red, containing the following text: 'S.G.C.N: 47.3000584' at the top, 'CÔNG TY CỔ PHẦN DÂY VÀ CÁP ĐIỆN TAYA VIỆT NAM' in the center, and 'TP. BIÊN HÒA - 1. ĐỒNG NAI' at the bottom. A blue ink signature is written over the stamp.

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

We have audited the accompanying financial statements of Taya (Vietnam) Electric Wire and Cable Joint Stock Company ("the Company"), 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 Company's Board of Directors on 13 March 2026, as set out on pages 6 to 35.

### Management's Responsibility

The Company'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 Company'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 Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Company'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.

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### 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 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.: 25-01-00463-26-5



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

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

Ho Chi Minh City, 13 March 2026



**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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<br>VND        | 1/1/2025<br>VND          |
|--|------------|----------|--------------------------|--------------------------|
| <b>ASSETS</b>  |            |          |                          |                          |
| <b>Current assets</b><br>(100 = 110 + 120 + 130 + 140 + 150) | <b>100</b> |          | <b>1,518,567,570,804</b> | <b>1,143,336,582,826</b> |
| <b>Cash and cash equivalents</b>                             | <b>110</b> | <b>4</b> | <b>115,056,950,602</b>   | <b>122,872,810,825</b>   |
| Cash   | 111        |          | 115,056,950,602          | 102,872,810,825          |
| Cash equivalents   | 112        |          | -                        | 20,000,000,000           |
| <b>Short-term financial investments</b>                      | <b>120</b> |          | <b>494,784,671,656</b>   | <b>420,754,671,656</b>   |
| Held-to-maturity investments                                 | 123        | 5        | 494,784,671,656          | 420,754,671,656          |
| <b>Accounts receivable – short-term</b>                      | <b>130</b> |          | <b>370,843,202,972</b>   | <b>285,883,793,133</b>   |
| Accounts receivable from customers                           | 131        | 6(a)     | 350,423,900,193          | 280,671,720,959          |
| Prepayments to suppliers                                     | 132        | 6(b)     | 13,833,249,979           | 416,805,259              |
| Other short-term receivables                                 | 136        | 6(c)     | 7,610,012,088            | 5,819,226,203            |
| Allowance for doubtful debts                                 | 137        |          | (1,023,959,288)          | (1,023,959,288)          |
| <b>Inventories</b>   | <b>140</b> | <b>7</b> | <b>454,334,770,875</b>   | <b>281,460,862,454</b>   |
| Inventories  | 141        |          | 456,738,344,225          | 283,728,534,516          |
| Allowance for inventories                                    | 149        |          | (2,403,573,350)          | (2,267,672,062)          |
| <b>Other current assets</b>                                  | <b>150</b> |          | <b>83,547,974,699</b>    | <b>32,364,444,758</b>    |
| Short-term prepaid expenses                                  | 151        |          | 2,776,898,378            | 3,067,211,126            |
| Deductible value added tax                                   | 152        | 12(a)    | 79,868,395,498           | 28,929,537,977           |
| Taxes receivable from State Treasury                         | 153        |          | 217,182,974              | -                        |
| Other current assets   | 155        |          | 685,497,849              | 367,695,655              |
| <b>Long-term assets</b><br>(200 = 220 + 240 + 260)           | <b>200</b> |          | <b>78,666,048,694</b>    | <b>82,510,129,581</b>    |
| <b>Fixed assets</b>  | <b>220</b> |          | <b>72,263,709,479</b>    | <b>73,003,437,763</b>    |
| Tangible fixed assets  | 221        | 8        | 72,149,936,148           | 73,003,437,763           |
| Cost   | 222        |          | 533,501,198,791          | 522,218,218,616          |
| Accumulated depreciation                                     | 223        |          | (461,351,262,643)        | (449,214,780,853)        |
| 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)          |
| <b>Long-term work in progress</b>                            | <b>240</b> |          | <b>1,445,745,688</b>     | <b>3,092,276,182</b>     |
| Construction in progress                                     | 242        | 9        | 1,445,745,688            | 3,092,276,182            |
| <b>Other long-term assets</b>                                | <b>260</b> |          | <b>4,956,593,527</b>     | <b>6,414,415,636</b>     |
| Long-term prepaid expenses                                   | 261        | 10       | 4,499,549,955            | 5,900,843,075            |
| Deferred tax assets  | 262        |          | 457,043,572              | 513,572,561              |
| <b>TOTAL ASSETS (270 = 100 + 200)</b>                        | <b>270</b> |          | <b>1,597,233,619,498</b> | <b>1,225,846,712,407</b> |

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

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**Balance sheet as at 31 December 2025 (continued)**

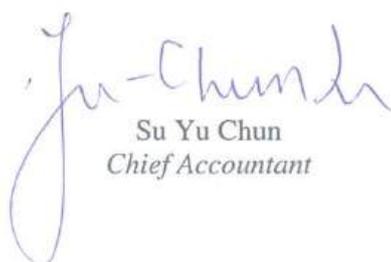
**Form B 01 – DN**

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

|   | Code       | Note      | 31/12/2025<br>VND        | 1/1/2025<br>VND          |
|---|------------|-----------|--------------------------|--------------------------|
| <b>RESOURCES</b>                            |            |           |                          |                          |
| <b>LIABILITIES (300 = 310)</b>              | <b>300</b> |           | <b>956,243,067,190</b>   | <b>676,232,013,780</b>   |
| <b>Current liabilities</b>                  | <b>310</b> |           | <b>956,243,067,190</b>   | <b>676,232,013,780</b>   |
| Accounts payable to suppliers               | 311        | 11        | 47,011,495,394           | 28,542,811,220           |
| Advances from customers                     | 312        |           | 31,317,110,423           | 38,245,087,568           |
| Taxes payable to State Treasury             | 313        | 12(b)     | 6,368,192,323            | 6,422,887,190            |
| Payables to employees                       | 314        |           | 10,279,491,281           | 9,574,267,099            |
| Accrued expenses                            | 315        |           | 3,404,798,359            | 4,898,402,852            |
| Other short-term payables                   | 319        |           | 876,756,565              | 44,452,498               |
| Short-term borrowings                       | 320        | 13        | 856,985,222,845          | 588,504,105,353          |
| <b>EQUITY (400 = 410)</b>                   | <b>400</b> |           | <b>640,990,552,308</b>   | <b>549,614,698,627</b>   |
| <b>Owners' equity</b>                       | <b>410</b> | <b>14</b> | <b>640,990,552,308</b>   | <b>549,614,698,627</b>   |
| Share capital                               | 411        | 15        | 306,899,450,637          | 306,899,450,637          |
| Treasury shares                             | 415        | 15        | (272,840,000)            | (272,840,000)            |
| Investment and development fund             | 418        | 17        | 115,941,020,149          | 104,304,882,632          |
| Retained profits                            | 421        |           | 218,422,921,522          | 138,683,205,358          |
| - Retained profits brought forward          | 421a       |           | 99,910,847,223           | 61,108,955,245           |
| - Net profit for the year                   | 421b       |           | 118,512,074,299          | 77,574,250,113           |
| <b>TOTAL RESOURCES</b><br>(440 = 300 + 400) | <b>440</b> |           | <b>1,597,233,619,498</b> | <b>1,225,846,712,407</b> |

13 March 2026

Prepared by:

  
Su Yu Chun  
Chief Accountant

Approved by:  
  
Hsu Ghing Yao  
General Director

The accompanying notes are an integral part of these financial statements

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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<br>VND              | 2024<br>VND              |
|---|-----------|-----------|--------------------------|--------------------------|
| Revenue from sale of goods and provision of services              | 01        | 19        | 2,346,649,714,331        | 1,860,879,482,477        |
| Revenue deductions  | 02        | 19        | -                        | 1,780,000                |
| <b>Net revenue (10 = 01 - 02)</b>                                 | <b>10</b> | <b>19</b> | <b>2,346,649,714,331</b> | <b>1,860,877,702,477</b> |
| Cost of sales and services  | 11        | 20        | 2,092,819,128,263        | 1,681,440,047,437        |
| <b>Gross profit (20 = 10 - 11)</b>                                | <b>20</b> |           | <b>253,830,586,068</b>   | <b>179,437,655,040</b>   |
| Financial income  | 21        | 21        | 41,520,671,082           | 33,744,571,943           |
| Financial expenses  | 22        | 22        | 58,182,007,050           | 37,989,312,006           |
| <i>In which: Interest expense</i>                                 | 23        |           | 37,714,808,045           | 24,179,522,389           |
| Selling expenses  | 25        | 23        | 42,574,613,375           | 33,473,874,671           |
| General and administration expenses                               | 26        | 24        | 44,944,271,272           | 44,012,985,314           |
| <b>Net operating profit<br/>{30 = 20 + (21 - 22) - (25 + 26)}</b> | <b>30</b> |           | <b>149,650,365,453</b>   | <b>97,706,054,992</b>    |
| Other income  | 31        |           | 294,860,349              | 397,424,892              |
| Other expenses  | 32        |           | 1,435,639,771            | 978,143,477              |
| <b>Results of other activities<br/>(40 = 31 - 32)</b>             | <b>40</b> |           | <b>(1,140,779,422)</b>   | <b>(580,718,585)</b>     |
| <b>Accounting profit before tax<br/>(50 = 30 + 40)</b>            | <b>50</b> |           | <b>148,509,586,031</b>   | <b>97,125,336,407</b>    |
| Income tax expense – current                                      | 51        | 26        | 29,940,982,743           | 19,528,067,647           |
| Income tax expense – deferred                                     | 52        | 26        | 56,528,989               | 23,018,647               |
| <b>Net profit after tax<br/>(60 = 50 - 51 - 52)</b>               | <b>60</b> |           | <b>118,512,074,299</b>   | <b>77,574,250,113</b>    |
| <b>Basic earnings per share</b>                                   | <b>70</b> | <b>27</b> | <b>3,747</b>             | <b>2,453</b>             |

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**  
**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<br>VND              | 2024<br>VND              |
|--|-----------|--------------------------|--------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |           |                          |                          |
| <b>Accounting profit before tax</b>  | <b>01</b> | <b>148,509,586,031</b>   | <b>97,125,336,407</b>    |
| <b>Adjustments for</b>   |           |                          |                          |
| Depreciation and amortisation  | 02        | 13,336,043,199           | 13,539,532,380           |
| Allowances and provisions  | 03        | 135,901,288              | (138,091,372)            |
| Exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies | 04        | 1,033,311,080            | (1,424,168,609)          |
| Gains on disposals of fixed assets   | 05        | (112,037,037)            | (390,872,296)            |
| Interest income  | 05        | (30,827,718,834)         | (19,281,199,988)         |
| Interest expense and guarantee fee   | 06        | 39,782,184,933           | 24,179,522,389           |
| <b>Operating profit before changes in working capital</b>  | <b>08</b> | <b>171,857,270,660</b>   | <b>113,610,058,911</b>   |
| Change in receivables and other assets   | 09        | (132,351,246,562)        | (45,333,350,715)         |
| Change in inventories  | 10        | (174,155,555,397)        | 3,136,720,073            |
| Change in payables and other liabilities   | 11        | 11,539,271,398           | 15,521,753,181           |
| Change in prepaid expenses   | 12        | 1,691,605,868            | (2,698,862,075)          |
|  |           | <b>(121,418,654,033)</b> | <b>84,236,319,375</b>    |
| Interest expense and guarantee fee paid  | 14        | (38,441,797,142)         | (23,955,368,369)         |
| Corporate income tax paid  | 15        | (31,600,326,573)         | (17,089,230,167)         |
| Other payments for operating activities  | 17        | (1,978,143,378)          | (24,513,583)             |
| <b>Net cash flows from operating activities</b>  | <b>20</b> | <b>(193,438,921,126)</b> | <b>43,167,207,256</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |           |                          |                          |
| Payments for additions to fixed assets and other long-term assets                                    | 21        | (13,379,974,525)         | (9,541,393,836)          |
| Proceeds from disposals of fixed assets  | 22        | 112,037,037              | 390,872,296              |
| Placements of term deposits at banks   | 23        | (953,680,000,000)        | (634,771,261,503)        |
| Collections of term deposits at banks  | 24        | 879,650,000,000          | 482,868,571,503          |
| Receipts of interest   | 27        | 29,026,927,741           | 17,847,218,395           |
| <b>Net cash flows from investing activities</b>  | <b>30</b> | <b>(58,271,009,747)</b>  | <b>(143,205,993,145)</b> |

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

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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<br>VND            | 2024<br>VND            |
|--|-----------|------------------------|------------------------|
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                      |           |                        |                        |
| Proceeds from short-term borrowings  | 33        | 2,203,749,766,714      | 1,563,910,798,710      |
| Payments to settle short-term borrowings   | 34        | (1,934,455,995,974)    | (1,381,557,138,110)    |
| Payments of dividends  | 36        | (25,158,077,240)       | (7,670,145,500)        |
| <b>Net cash flows from financing activities</b>                                  | <b>40</b> | <b>244,135,693,500</b> | <b>174,683,515,100</b> |
| <b>Net cash flows during the year</b><br>(50 = 20 + 30 + 40)                     | <b>50</b> | <b>(7,574,237,373)</b> | <b>74,644,729,211</b>  |
| <b>Cash and cash equivalents at beginning of the year</b>                        | <b>60</b> | <b>122,872,810,825</b> | <b>48,132,538,897</b>  |
| <b>Effect of exchange rate fluctuations on cash and cash equivalents</b>         | <b>61</b> | <b>(241,622,850)</b>   | <b>95,542,717</b>      |
| <b>Cash and cash equivalents at end of the year (70 = 50 + 60 + 61) (Note 4)</b> | <b>70</b> | <b>115,056,950,602</b> | <b>122,872,810,825</b> |

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**  
**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, 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 31 December 2025, the Company had 337 employees (1/1/2025: 336 employees).

**(e) Fees paid and payable to the auditor**

During the year, fees paid and payable to the auditors for the Company’s financial statements audit and for other services (including non-assurance services and reviews of financial information) amounting to VND733 million and VND677 million, respectively (2024: VND707 million and VND653 million, respectively).

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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.

**(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 Company is from 1 January to 31 December.

**(d) Accounting and presentation currency**

The Company'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 Company 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 Company 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**  
**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)*

**(c) Held-to-maturity investments**

Held-to-maturity investments are those that the Company'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 Company 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**  
**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 | 5 – 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 Company 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**  
**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)*

**(k) Provisions**

A provision is recognised if, as a result of a past event, the Company 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 Company 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**  
**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)*

**(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) Rental income**

Rental income from leased property is recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

**(iii) 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) Earnings per share**

The Company presents basic earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders (after deducting the amounts appropriated to the Board of Management and the Board of Supervisors fee for the annual accounting period) of the Company by the weighted average number of ordinary shares outstanding during the year. During the year, the Company did not have any potential dilutive ordinary shares and therefore does not present diluted EPS.

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**(r) Segment reporting**

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. Management is of the opinion that the Company operates in one primary business segment, which is trading, manufacturing and selling of electric cable; and one primary geographical segment, which is in Vietnam.

**(s) Related parties**

Parties are considered to be related to the Company 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 Company 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.

**(t) 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 Company's financial position, results of operations or cash flows for the prior year.

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

**4. Cash and cash equivalents**

|                  | 31/12/2025<br>VND     | 1/1/2025<br>VND             |
|------------------|-----------------------|-----------------------------|
| Cash on hand     | 754,442,000           | 1,075,343,000               |
| Cash at banks    | 114,302,508,602       | 101,797,467,825             |
| Cash equivalents | -                     | 20,000,000,000              |
|                  | <hr/> 115,056,950,602 | <hr/> 122,872,810,825 <hr/> |

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

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

|                               | Annual<br>interest rate | 31/12/2025<br>VND | 1/1/2025<br>VND |
|-------------------------------|-------------------------|-------------------|-----------------|
| Term deposits at banks in VND | 4.0% - 7.2%             | 494,784,671,656   | 420,754,671,656 |

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 Company amounting to VND1,240 million (1/1/2025: VND1,240 million).

**6. Accounts receivable – short-term**

**(a) Accounts receivable from customers**

|   | 31/12/2025<br>VND | 1/1/2025<br>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                               | 152,028,610,710   | 136,149,643,658 |
|   | 350,423,900,193   | 280,671,720,959 |

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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**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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) Prepayments to suppliers**

|   | 31/12/2025<br>VND    | 1/1/2025<br>VND   |
|---|----------------------|-------------------|
| Khanh Ha Quoc Business Household                              | 8,617,205,410        | -                 |
| Vinh Minh Vietnam Construction Development Limited<br>Company | 2,600,640,000        | -                 |
| Other suppliers   | 2,615,404,569        | 416,805,259       |
|   | <hr/> 13,833,249,979 | <hr/> 416,805,259 |

**(c) Other short-term receivables**

|                            | 31/12/2025<br>VND   | 1/1/2025<br>VND     |
|----------------------------|---------------------|---------------------|
| Interest income receivable | 7,560,477,296       | 5,759,686,203       |
| Others                     | 49,534,792          | 59,540,000          |
|                            | <hr/> 7,610,012,088 | <hr/> 5,819,226,203 |

**7. Inventories**

|                  | 31/12/2025            |                       | 1/1/2025              |                       |
|------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                  | Cost<br>VND           | Allowance<br>VND      | Cost<br>VND           | Allowance<br>VND      |
| Goods in transit | 137,771,451,127       | -                     | 38,406,893,476        | -                     |
| Raw materials    | 40,542,516,125        | -                     | 34,164,120,070        | -                     |
| Work in progress | 52,896,789,988        | (686,076,016)         | 34,120,089,652        | (1,662,574,613)       |
| Finished goods   | 225,527,586,985       | (1,717,497,334)       | 177,037,431,318       | (605,097,449)         |
|                  | <hr/> 456,738,344,225 | <hr/> (2,403,573,350) | <hr/> 283,728,534,516 | <hr/> (2,267,672,062) |



**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**8. Tangible fixed assets**

|  | <b>Buildings<br/>and structures<br/>VND</b> | <b>Machinery<br/>and equipment<br/>VND</b> | <b>Transportation<br/>equipment<br/>VND</b> | <b>Office<br/>equipment<br/>VND</b> | <b>Other<br/>assets<br/>VND</b> | <b>Total<br/>VND</b> |
|--|---|--|---|-------------------------------------|---------------------------------|----------------------|
| <b>Cost</b>                                |   |  |   |                                     |                                 |                      |
| As at 1 January 2025                       | 155,219,452,530                             | 337,483,260,672                            | 15,304,044,195                              | 5,716,247,977                       | 8,495,213,242                   | 522,218,218,616      |
| Additions during the year                  | 390,000,000                                 | 4,208,590,780                              | -   | 80,000,000                          | -                               | 4,678,590,780        |
| Transfers from construction<br>in progress | -   | 7,788,924,135                              | -   | -                                   | -                               | 7,788,924,135        |
| Disposals                                  | -   | (550,376,700)                              | -   | -                                   | (634,158,040)                   | (1,184,534,740)      |
| As at 31 December 2025                     | 155,609,452,530                             | 348,930,398,887                            | 15,304,044,195                              | 5,796,247,977                       | 7,861,055,202                   | 533,501,198,791      |
| <b>Accumulated depreciation</b>            |   |  |   |                                     |                                 |                      |
| As at 1 January 2025                       | 119,036,360,988                             | 306,636,206,165                            | 11,153,284,002                              | 4,784,936,785                       | 7,603,992,913                   | 449,214,780,853      |
| Charge for the year                        | 3,270,950,425                               | 8,757,110,465                              | 839,879,188                                 | 280,389,995                         | 172,686,457                     | 13,321,016,530       |
| Disposals                                  | -   | (550,376,700)                              | -   | -                                   | (634,158,040)                   | (1,184,534,740)      |
| As at 31 December 2025                     | 122,307,311,413                             | 314,842,939,930                            | 11,993,163,190                              | 5,065,326,780                       | 7,142,521,330                   | 461,351,262,643      |
| <b>Net book value</b>                      |   |  |   |                                     |                                 |                      |
| As at 1 January 2025                       | 36,183,091,542                              | 30,847,054,507                             | 4,150,760,193                               | 931,311,192                         | 891,220,329                     | 73,003,437,763       |
| As at 31 December 2025                     | 33,302,141,117                              | 34,087,458,957                             | 3,310,881,005                               | 730,921,197                         | 718,533,872                     | 72,149,936,148       |

Included in tangible fixed assets were assets costing VND351,385 million which were fully depreciated as of 31 December 2025 (1/1/2025: VND349,653 million), but which are still in active use.

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**9. Construction in progress**

|                                    | <b>VND</b>      |
|------------------------------------|-----------------|
| As at 1 January 2025               | 3,092,276,182   |
| Additions during the year          | 4,996,647,953   |
| Transfer from inventories          | 1,145,745,688   |
| Transfers to tangible fixed assets | (7,788,924,135) |
|                                    | 1,445,745,688   |
| 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:

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

**10. Long-term prepaid expenses**

|                           | <b>Golf club<br/>memberships<br/>VND</b> | <b>Tools and<br/>instruments<br/>VND</b> | <b>Total<br/>VND</b> |
|---------------------------|--|--|----------------------|
| As at 1 January 2025      | 1,026,969,451                            | 4,873,873,624                            | 5,900,843,075        |
| Additions during the year | -  | 1,087,110,910                            | 1,087,110,910        |
| Amortisation for the year | (56,848,560)                             | (2,431,555,470)                          | (2,488,404,030)      |
|                           | 970,120,891                              | 3,529,429,064                            | 4,499,549,955        |
| As at 31 December 2025    | 970,120,891                              | 3,529,429,064                            | 4,499,549,955        |

Taya (Vietnam) Electric Wire and Cable Joint Stock Company  
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)

11. Accounts payable to suppliers

|   | 31/12/2025<br>Cost/Amount<br>within payment<br>capacity<br>VND | 1/1/2025<br>Cost/Amount<br>within payment<br>capacity<br>VND |
|---|--|--|
| <i>Ultimate parent company</i>              |  |  |
| Taya Taiwan Electric Wire & Cable Co., Ltd. | 3,729,362,558  | 2,030,646,179  |
| <i>Third parties</i>                        |  |  |
| Mitsui & Co., Ltd                           | 32,138,682,679   | -  |
| Vinacompound Hung Yen Co., Ltd              | 3,077,758,860  | 3,260,180,000  |
| Guangzhou Jcc Copper Products Co., Ltd      | -  | 11,733,019,200   |
| Other suppliers                             | 8,065,691,297  | 11,518,965,841   |
|   | 47,011,495,394   | 28,542,811,220   |

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**  
**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)*

**12. Taxes**

**(a) Deductible value added tax**

|                            | 1/1/2025<br>VND | Incurred<br>VND | Refunded<br>VND  | Net-off<br>VND   | 31/12/2025<br>VND |
|----------------------------|-----------------|-----------------|------------------|------------------|-------------------|
| Deductible value added tax | 28,929,537,977  | 177,737,246,265 | (27,400,000,000) | (99,398,388,744) | 79,868,395,498    |

**(b) Taxes payable to State Treasury**

|                                 | 1/1/2025<br>VND | Incurred<br>VND | Paid<br>VND       | Net-off<br>VND   | Reclassified<br>VND | 31/12/2025<br>VND |
|---------------------------------|-----------------|-----------------|-------------------|------------------|---------------------|-------------------|
| Value added tax                 | 932,847,732     | 151,555,987,587 | (53,090,446,575)  | (99,398,388,744) | -                   | -                 |
| Value added tax on import goods | -               | 142,748,503,162 | (142,748,503,162) | -                | -                   | -                 |
| Corporate income tax            | 5,063,953,076   | 29,940,982,743  | (31,600,326,573)  | -                | 2,360,971,268       | 5,765,580,514     |
| Personal income tax             | 426,086,382     | 2,524,543,008   | (2,348,017,581)   | -                | -                   | 602,611,809       |
| Import-export tax               | -               | 3,085,278,255   | (3,085,278,255)   | -                | -                   | -                 |
| Others                          | -               | 2,177,046,401   | (2,394,229,375)   | -                | 217,182,974         | -                 |
|                                 | 6,422,887,190   | 332,032,341,156 | (235,266,801,521) | (99,398,388,744) | 2,578,154,242       | 6,368,192,323     |

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**13. Short-term borrowings**

|                       | 1/1/2025   | Movements during the year |                     |                    | 31/12/2025   |
|-----------------------|--|---------------------------|---------------------|--------------------|--|
|                       | Carrying amount/<br>Amount within<br>repayment capacity<br>VND | Drawdown<br>VND           | Repayment<br>VND    | Revaluation<br>VND | Carrying amount/<br>Amount within<br>repayment capacity<br>VND |
| Short-term borrowings | 588,504,105,353  | 2,203,749,766,714         | (1,934,455,995,974) | (812,653,248)      | 856,985,222,845  |

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

|   | Credit facility | Annual interest rate                             | 31/12/2025<br>VND | 1/1/2025<br>VND |
|---|-----------------|--|-------------------|-----------------|
| Mega International Commercial Bank Co., Ltd, Ho Chi Minh City Branch (a)      | USD10 million   | Bank base rate + 0.8%<br>(VND)/0.4% (USD)        | 262,113,709,627   | 252,321,448,133 |
| Hua Nan Commercial Bank, Ho Chi Minh City Branch (b)                          | USD8.0 million  | 1 month base rate + 0.65%                        | 167,988,751,954   | 3,998,000,000   |
| Bank SinoPac, Ho Chi Minh City Branch (a)                                     | USD4.0 million  | Cost of fund + 1%                                | 95,270,170,128    | -               |
| Joint Stock Commercial Bank For Foreign Trade of Vietnam, Bien Hoa Branch (a) | VND150 billion  | 3.6%   | 91,069,069,729    | 92,698,514,142  |
| Cathay United Bank, Ho Chi Minh City Branch (c)                               | USD5.0 million  | VNIBOR 6 months + 1.5%                           | 68,350,000,000    | 68,959,900,000  |
| CTBC Bank Co., Ltd., Ho Chi Minh City Branch (a)                              | USD5.0 million  | SIBOR 6 months + 1.15%                           | 65,480,935,072    | 29,965,646,229  |
| The Shanghai Commercial & Saving Bank, Ltd., Offshore Banking Branch (a)      | VND72 billion   | SOFR 6 months + 1.35%                            | 59,059,362,502    | 15,125,192,528  |
| Vietnam Technological and Commercial Joint Stock Bank, Cho Lon Branch (a)     | VND250 billion  | 5.50%  | 22,818,030,148    | -               |
| First Commercial Bank, Ho Chi Minh City Branch (a)                            | USD5.0 million  | Cost of fund + 0.73%                             | 19,755,193,685    | -               |
| First Commercial Bank, Hanoi Branch (a)                                       | USD3.5 million  | Cost of fund + 1.44%                             | 2,743,000,000     | -               |
| Taipei Fubon Commercial Bank Co., Ltd., Hanoi Branch (b)                      | USD4.0 million  | VNIBOR 6 months + 1.5%<br>VNIBOR 6 months + 1.2% | 2,337,000,000     | 102,940,000,000 |
| Taipei Fubon Commercial Bank Co., Ltd., Ho Chi Minh City Branch (a)           | USD7.0 million  | (VND)/1.8% (USD)                                 | -                 | 12,655,000,000  |
| E.SUN Commercial Bank, Dong Nai Branch (a)                                    | USD5.0 million  | VNIBOR 6 months + 0.75%                          | -                 | 9,840,404,321   |
|   |                 |  | 856,985,222,845   | 588,504,105,353 |

- a. As at 31 December 2025, these loans were guaranteed by personal guarantee of Mr. Shen Shang Pang, Chairman (1/1/2025: none).  
b. As at 31 December 2025 and 1 January 2025, these loans were guaranteed by personal guarantee of Mr. Shen Shang Pang, Chairman.  
c. As at 31 December 2025 and 1 January 2025, these loans were unsecured.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company  
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)

14. Changes in owners' equity

|  | Share<br>capital<br>VND | Treasury<br>shares<br>VND | Investment and<br>development<br>fund<br>VND | Retained<br>profits<br>VND | Total<br>VND     |
|--|-------------------------|---------------------------|--|----------------------------|------------------|
| <b>Balance as at 1 January 2024</b>                                  | 306,899,450,637         | (272,840,000)             | 104,160,685,081                              | 68,947,811,879             | 479,735,107,597  |
| Appropriation to equity funds  | -                       | -                         | 144,197,551                                  | (144,197,551)              | -                |
| Appropriation to Board of Management and<br>Board of Supervisors fee | -                       | -                         | -  | (24,513,583)               | (24,513,583)     |
| Dividends (Note 16)  | -                       | -                         | -  | (7,670,145,500)            | (7,670,145,500)  |
| Net profit for the year  | -                       | -                         | -  | 77,574,250,113             | 77,574,250,113   |
| <b>Balance as at 1 January 2025</b>                                  | 306,899,450,637         | (272,840,000)             | 104,304,882,632                              | 138,683,205,358            | 549,614,698,627  |
| Appropriation to equity funds  | -                       | -                         | 11,636,137,517                               | (11,636,137,517)           | -                |
| Appropriation to Board of Management and<br>Board of Supervisors fee | -                       | -                         | -  | (1,978,143,378)            | (1,978,143,378)  |
| Dividends (Note 16)  | -                       | -                         | -  | (25,158,077,240)           | (25,158,077,240) |
| Net profit for the year  | -                       | -                         | -  | 118,512,074,299            | 118,512,074,299  |
| <b>Balance as at 31 December 2025</b>                                | 306,899,450,637         | (272,840,000)             | 115,941,020,149                              | 218,422,921,522            | 640,990,552,308  |

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

## 15. 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             |
| <b>Authorised share capital</b>        | 30,689,945       | 306,899,450,000 | 30,689,945       | 306,899,450,000 |
| <b>Issued share capital</b>            |                  |                 |                  |                 |
| Ordinary shares                        | 30,689,945       | 306,899,450,637 | 30,689,945       | 306,899,450,637 |
| <b>Treasury shares</b>                 |                  |                 |                  |                 |
| Ordinary shares                        | (9,363)          | (272,840,000)   | (9,363)          | (272,840,000)   |
| <b>Shares currently in circulation</b> |                  |                 |                  |                 |
| 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.

## 16. 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).

## 17. 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**  
**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)*

**18. Off balance sheet items**

**(a) Leases**

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

|                        | <b>31/12/2025</b> | <b>1/1/2025</b> |
|------------------------|-------------------|-----------------|
|                        | <b>VND</b>        | <b>VND</b>      |
| Within one year        | 3,986,642,424     | 3,986,642,424   |
| From two to five years | 15,946,569,696    | 15,946,569,696  |
| More than five years   | 38,499,807,774    | 42,486,450,198  |
|                        | <hr/>             | <hr/>           |
|                        | 58,433,019,894    | 62,419,662,318  |
|                        | <hr/>             | <hr/>           |

**(b) Foreign currency**

|     | <b>31/12/2025</b>            |                           | <b>1/1/2025</b>              |                           |
|-----|------------------------------|---------------------------|------------------------------|---------------------------|
|     | <b>Original<br/>currency</b> | <b>VND<br/>equivalent</b> | <b>Original<br/>currency</b> | <b>VND<br/>equivalent</b> |
| USD | 2,182,670                    | 56,917,352,986            | 2,030,365                    | 51,268,839,813            |
|     |                              | <hr/>                     |                              | <hr/>                     |

**19. Revenue from sale of goods and provision of services**

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

|                             | <b>2025</b>       | <b>2024</b>       |
|-----------------------------|-------------------|-------------------|
|                             | <b>VND</b>        | <b>VND</b>        |
| Total revenue               |                   |                   |
| ▪ Sale of finished goods    | 2,326,956,811,361 | 1,844,034,299,124 |
| ▪ Sale of merchandise goods | -                 | 39,167,200        |
| ▪ Sale of scraps            | 18,360,586,858    | 15,525,425,513    |
| ▪ Rental income             | 1,332,316,112     | 1,280,590,640     |
|                             | <hr/>             | <hr/>             |
|                             | 2,346,649,714,331 | 1,860,879,482,477 |
| Less revenue deductions     |                   |                   |
| ▪ Sale returns              | -                 | 1,780,000         |
|                             | <hr/>             | <hr/>             |
| Net revenue                 | 2,346,649,714,331 | 1,860,877,702,477 |
|                             | <hr/>             | <hr/>             |

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**20. Cost of sales and services**

|  | <b>2025</b>       | <b>2024</b>       |
|--|-------------------|-------------------|
|  | <b>VND</b>        | <b>VND</b>        |
| Total cost of sales and services                   |                   |                   |
| ▪ Finished goods sold                              | 2,092,578,041,891 | 1,681,444,086,330 |
| ▪ Merchandise goods sold                           | -                 | 26,396,476        |
| ▪ Cost of leasing operation                        | 105,185,084       | 107,656,003       |
| ▪ Addition/(Reversal) of allowance for inventories | 135,901,288       | (138,091,372)     |
|  | 2,092,819,128,263 | 1,681,440,047,437 |

**21. Financial income**

|                                    | <b>2025</b>    | <b>2024</b>    |
|------------------------------------|----------------|----------------|
|                                    | <b>VND</b>     | <b>VND</b>     |
| Interest income from bank deposits | 30,827,718,834 | 19,281,199,988 |
| Realised foreign exchange gains    | 10,692,952,248 | 13,039,203,346 |
| Unrealised foreign exchange gains  | -              | 1,424,168,609  |
|                                    | 41,520,671,082 | 33,744,571,943 |

**22. Financial expenses**

|                                    | <b>2025</b>    | <b>2024</b>    |
|------------------------------------|----------------|----------------|
|                                    | <b>VND</b>     | <b>VND</b>     |
| Interest expense                   | 37,714,808,045 | 24,179,522,389 |
| Guarantee fee                      | 2,067,376,888  | -              |
| Realised foreign exchange losses   | 17,190,497,657 | 13,809,789,617 |
| Unrealised foreign exchange losses | 1,033,311,080  | -              |
| Others                             | 176,013,380    | -              |
|                                    | 58,182,007,050 | 37,989,312,006 |

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**23. Selling expenses**

|                        | <b>2025</b>    | <b>2024</b>    |
|------------------------|----------------|----------------|
|                        | <b>VND</b>     | <b>VND</b>     |
| Staff costs            | 15,119,874,143 | 13,425,811,969 |
| Trade-mark and UL fees | 13,251,376,826 | 2,561,789,148  |
| Outside services       | 10,751,161,705 | 8,677,440,013  |
| Logo usage fees        | -              | 6,535,806,500  |
| Others                 | 3,452,200,701  | 2,273,027,041  |
|                        | <hr/>          | <hr/>          |
|                        | 42,574,613,375 | 33,473,874,671 |
|                        | <hr/>          | <hr/>          |

**24. General and administration expenses**

|                  | <b>2025</b>    | <b>2024</b>    |
|------------------|----------------|----------------|
|                  | <b>VND</b>     | <b>VND</b>     |
| Staff costs      | 23,281,156,653 | 22,243,921,676 |
| Outside services | 15,417,506,958 | 11,486,280,658 |
| Others           | 6,245,607,661  | 10,282,782,980 |
|                  | <hr/>          | <hr/>          |
|                  | 44,944,271,272 | 44,012,985,314 |
|                  | <hr/>          | <hr/>          |

**25. Production and business costs by elements**

|  | <b>2025</b>       | <b>2024</b>       |
|--|-------------------|-------------------|
|  | <b>VND</b>        | <b>VND</b>        |
| Raw material costs included in production costs and cost of merchandise goods sold | 2,040,476,121,929 | 1,550,508,684,790 |
| Labour costs and staff costs   | 84,120,502,133    | 74,915,222,478    |
| Depreciation and amortisation  | 13,336,043,199    | 13,539,532,380    |
| Outside services   | 48,654,128,187    | 44,736,614,764    |
| Others   | 70,721,360,641    | 62,737,139,520    |
|  | <hr/>             | <hr/>             |

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**26. Income tax**

**(a) Recognised in the statement of income**

|   | <b>2025<br/>VND</b>  | <b>2024<br/>VND</b>  |
|---|----------------------|----------------------|
| <b>Current tax expense</b>                        |                      |                      |
| Current year                                      | 28,063,892,346       | 19,528,067,647       |
| Under provision in prior years                    | 1,877,090,397        | -                    |
|   | <hr/> 29,940,982,743 | <hr/> 19,528,067,647 |
| <b>Deferred tax expense</b>                       |                      |                      |
| Origination and reversal of temporary differences | 56,528,989           | 23,018,647           |
|   | <hr/> 29,997,511,732 | <hr/> 19,551,086,294 |

**(b) Reconciliation of effective tax rates**

|  | <b>2025<br/>VND</b>  | <b>2024<br/>VND</b>  |
|--|----------------------|----------------------|
| Accounting profit before tax   | 148,509,586,031      | 97,125,336,407       |
|  | <hr/>                | <hr/>                |
| Tax at the Head Office's tax rate  | 22,276,437,905       | 14,568,800,461       |
| Effect of different tax rates applied to the Branch                          | 3,284,484,890        | 2,154,335,455        |
| Under provision in prior years   | 1,877,090,397        | -                    |
| Non-deductible expenses  | 1,768,695,757        | 2,259,161,831        |
| Effect of different tax rates applied to other income and expansion projects | 790,802,783          | 568,788,547          |
|  | <hr/> 29,997,511,732 | <hr/> 19,551,086,294 |

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**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**(c) Applicable tax rates**

*Head Office*

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.

*Branch*

The Branch has an obligation to pay the government income tax at the 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.

**27. Basic earnings per share**

The calculation of basic earnings per share for the year ended 31 December 2025 was based on net profit attributable to ordinary shareholders after deducting the amounts appropriated to the Board of Management and the Board of Supervisors fee for the year and a weighted average number of ordinary shares outstanding, calculated as follows:

**(i) Net profit attributable to ordinary shareholders**

|   | <b>2025</b>     | <b>2024</b>     |
|---|-----------------|-----------------|
|   | <b>VND</b>      | <b>VND</b>      |
| Net profit for the year and attributable to ordinary shareholders     | 118,512,074,299 | 77,574,250,113  |
| Appropriation to Board of Management and Board of Supervisors fee (*) | (3,555,362,229) | (2,327,227,503) |
|   | <hr/>           | <hr/>           |
|   | 114,956,712,070 | 75,247,022,610  |
|   | <hr/>           | <hr/>           |

(\*) Appropriation to Board of Management and Board of Supervisors was estimated at 3% of the Company's profit after tax for the year. This appropriation rate is consistent with the actual rate approved by the shareholders in the prior years.

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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) Weighted average number of ordinary shares**

|  | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
| Weighted average number of ordinary shares during the year | 30,680,582  | 30,680,582  |

**(iii) Basic earnings per share**

|                          | <b>2025<br/>VND</b> | <b>2024<br/>VND</b> |
|--------------------------|---------------------|---------------------|
| Basic earnings per share | 3,747               | 2,453               |

**28. Significant transactions and balances with related parties**

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

|  | <b>Transaction value</b> |                     | <b>Balance outstanding as at</b> |                         |
|--|--------------------------|---------------------|----------------------------------|-------------------------|
|  | <b>2025<br/>VND</b>      | <b>2024<br/>VND</b> | <b>31/12/2025<br/>VND</b>        | <b>1/1/2025<br/>VND</b> |
| <i>Ultimate parent company</i>                           |                          |                     |                                  |                         |
| <b>Taya Taiwan Electric Wire &amp; Cable Co., Ltd.</b>   |                          |                     |                                  |                         |
| Purchase of raw materials                                | 4,570,866,023            | 4,833,934,983       | 218,928,227                      | 335,025,301             |
| Trade-mark and UL fee (*)                                | 13,251,376,826           | 2,561,789,148       | 3,510,434,331                    | 1,695,620,878           |
| Service fees   | 19,668,420,000           | 28,959,540,000      | -                                | -                       |
| <i>Parent company</i>                                    |                          |                     |                                  |                         |
| <b>Taya Vietnam (Cayman) Holding Ltd.</b>                |                          |                     |                                  |                         |
| Dividends distributed                                    | 20,135,241,040           | 6,138,793,000       | -                                | -                       |
| <i>Other related parties</i>                             |                          |                     |                                  |                         |
| <b>Teco (Vietnam) Electric &amp; Machinery Co., Ltd.</b> |                          |                     |                                  |                         |
| 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          | -                                | -                       |
| Rental income  | 1,287,740,480            | 1,237,745,600       | -                                | -                       |

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

|   | Transaction value |               | Balance outstanding as at |                 |
|---|-------------------|---------------|---------------------------|-----------------|
|   | 2025<br>VND       | 2024<br>VND   | 31/12/2025<br>VND         | 1/1/2025<br>VND |
| <b>Key management personnel</b>   |                   |               |                           |                 |
| Remuneration to the members of Board of Management and Board of Supervisors | 8,333,934,131     | 4,294,636,028 | -                         | -               |
| Remuneration to the members of Board of Directors                           | 1,918,907,203     | 1,856,396,155 | -                         | -               |
| Dividends distributed to the members of Board of Management                 | 391,191,660       | 117,240,750   | -                         | -               |
| Guarantee fee paid to Mr. Shen Shang Pang, Chairman                         | 2,067,376,888     | 449,082,652   | 954,092,066               | -               |

- (\*) Pursuant to the Trade-mark License and UL agreements between the Company and Taya Taiwan Electric Wire & Cable Co., Ltd. (the ultimate parent company), the Company 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 Company 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.

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

| Name                                    | Position                | 2025<br>VND   | 2024<br>VND   |
|---|-------------------------|---------------|---------------|
| <b>Board of Management</b>              |                         |               |               |
| <i>Fee and bonus</i>                    |                         |               |               |
| Mr. Shen Shang Pang                     | Chairman                | 4,045,004,691 | 1,871,274,008 |
| Mr. Shen Shang Tao                      | Vice Chairman           | 2,118,417,716 | 1,871,274,008 |
| 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     |
| <b>Board of Directors</b>               |                         |               |               |
| <i>Salary, bonus and other benefits</i> |                         |               |               |
| Mr. Hsu Ching Yao                       | General Director        | 1,127,748,414 | 1,095,829,965 |
| Mr. Huang Shih Che                      | Deputy General Director | 791,158,789   | 760,566,190   |

**Taya (Vietnam) Electric Wire and Cable Joint Stock Company**  
**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)*

**29. Non-cash investing activities**

|  | 31/12/2025<br>VND | 1/1/2025<br>VND |
|--|-------------------|-----------------|
| Cost of fixed assets acquired but not yet paid | 354,686,578       | -               |

**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

