Appendix VI

EXTRAORDINARY INFORMATION DISCLSURE

Issued with the Decision No……../QD-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: 2-188/26/Taya-Vn-cbtt

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Dong Nai, Aug 18, 2026

EXTRAORDINARY INFORMATION DISCLSURE

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

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

2. Contents of disclosure:
Audited semi-annual financial statements 2026 - *Comprehensive*.

3. This information was published on the company's website on Aug 18, 2026. At the link: www.taya.com.vn
Section: Shareholder Relations → Annual → Semi-annual Audit Report.

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

Attached documents:

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

CÔNG TY CỔ PHẦN DÂY VÀ CÁP ĐIỆN TAYA VIỆT NAM

LINH THIN PAU
Head of Securities Management Department

KPMG

Taya (Vietnam) Electric Wire and Cable Joint Stock Company

Interim Financial Statements
for the six-month period ended
30 June 2026

Taya (Vietnam) Electric Wire and Cable Joint Stock Company
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 (now referred to as the Dong Nai City 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 (now referred to as the Dong Nai City 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 (now referred to as the Department of Finance of Dong Nai City)	
	3600241468	9 October 2025
	3600241468	19 May 2026
	issued by the Department of Finance of Dong Nai Province (now referred to as the Department of Finance of Dong Nai City)	

Taya (Vietnam) Electric Wire and Cable Joint Stock Company
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	Member
	Mr. Pa Kuei Chuang	Member
	Mr. Lin Fu Chih	Member
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

Company	No. 1, 1A Street, Bien Hoa II Industrial Park Tran Bien Ward, Dong Nai City Vietnam
Branch	Hoang Hoa Village Mao Dien Commune Hai Phong City Vietnam
Auditor	KPMG Limited Vietnam

Taya (Vietnam) Electric Wire and Cable Joint Stock Company
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 interim financial statements of the Company for the six-month period ended 30 June 2026.

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

(a) the interim financial statements set out on pages 6 to 40 give a true and fair view of the financial position of the Company as at 30 June 2026, and of its results of operations and cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting; and

(b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

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

On behalf of the Board of Directors

CÔNG TY CỔ PHẦN DÂY VÀ CÁP ĐIỆN TAYA VIỆT NAM

Hsu Ching Yao
General Director

Dong Nai City, 14 August 2026

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

INTERIM FINANCIAL STATEMENTS REVIEW REPORT

To the Shareholders
Taya (Vietnam) Electric Wire and Cable Joint Stock Company

We have reviewed the accompanying interim financial statements of Taya (Vietnam) Electric Wire and Cable Joint Stock Company ("the Company") which comprise the statement of financial position as at 30 June 2026, the statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company's Board of Directors on 14 August 2026, as set out on pages 6 to 40.

Management's Responsibility

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

Auditor's Responsibility

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

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

KPMG

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Taya (Vietnam) Electric Wire and Cable Joint Stock Company as at 30 June 2026 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited Branch
Vietnam
Review Report No.: 26-01-00429-26-2

M.S.C.N. 0100112042-007-C.T.T.N.H.H
CHI NHÁNH
CÔNG TY TNHH
KPMG
THÀNH PHỐ HỒ CHÍ MINH

Pham Thi Hoang Anh	Banh Thuy Phuong
Practicing Auditor Registration	Practicing Auditor Registration
Certificate No. 3434-2022-007-1	Certificate No. 4626-2023-007-1
Deputy General Director	

Ho Chi Minh City, 14 August 2026

Taya (Vietnam) Electric Wire and Cable Joint Stock Company
Statement of financial position as at 30 June 2026

Form B 01a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	30/6/2026 VND	1/1/2026 VND (Reclassified)
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 160)	**100**		**1,846,953,380,132**	**1,518,567,570,804**
Cash and cash equivalents	**110**	**8**	**172,276,883,949**	**115,056,950,602**
Cash	111		151,276,883,949	115,056,950,602
Cash equivalents	112		21,000,000,000	-
Short-term financial investments	**120**		**567,055,946,810**	**502,345,148,952**
Held-to-maturity investments	123	9	567,055,946,810	502,345,148,952
Accounts receivable – short-term	**130**		**379,778,945,437**	**363,282,725,676**
Accounts receivable from customers	131	10	372,573,766,003	350,423,900,193
Prepayments to suppliers	132	11	8,133,162,525	13,833,249,979
Other receivables	135		95,976,197	49,534,792
Allowance for doubtful debts	136	10	(1,023,959,288)	(1,023,959,288)
Inventories	**140**	**12**	**614,619,275,238**	**454,334,770,875**
Inventories	141		619,610,447,690	456,738,344,225
Allowance for inventories	142		(4,991,172,452)	(2,403,573,350)
Other current assets	**160**		**113,222,328,698**	**83,547,974,699**
Short-term deferred expenses	161		5,803,771,997	2,776,898,378
Deductible value added tax	162	18(a)	106,770,015,196	79,868,395,498
Taxes receivable from the State	163		-	217,182,974
Other current assets	165		648,541,505	685,497,849
Long-term assets (200 = 220 + 250 + 270)	**200**		**91,859,692,800**	**78,666,048,694**
Fixed assets	**220**		**76,556,091,564**	**72,263,709,479**
Tangible fixed assets	221	13	76,455,198,235	72,149,936,148
Cost	*222*		*544,030,216,441*	*533,501,198,791*
Accumulated depreciation	*223*		*(467,575,018,206)*	*(461,351,262,643)*
Intangible fixed assets	227		100,893,329	113,773,331
Cost	*228*		*1,128,878,800*	*1,128,878,800*
Accumulated amortisation	*229*		*(1,027,985,471)*	*(1,015,105,469)*
Long-term work in progress	**250**		**4,135,747,360**	**1,445,745,688**
Construction in progress	252	14	4,135,747,360	1,445,745,688
Other long-term assets	**270**		**11,167,853,876**	**4,956,593,527**
Long-term deferred expenses	271	15	10,670,389,353	4,499,549,955
Deferred tax assets	272		497,464,523	457,043,572
TOTAL ASSETS (280 = 100 + 200)	**280**		**1,938,813,072,932**	**1,597,233,619,498**

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company
Statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	30/6/2026 VND	1/1/2026 VND (Reclassified)
RESOURCES				
LIABLITIES (300 = 310)	**300**		**1,292,981,288,752**	**956,243,067,190**
Current liabilities	**310**		**1,292,981,288,752**	**956,243,067,190**
Accounts payable to suppliers	311	16	175,140,297,914	47,011,495,394
Advances from customers	312		58,203,767,179	31,317,110,423
Dividends payable	313	17	52,156,989,400	-
Taxes payable to the State	314	18(b)	7,775,334,535	6,368,192,323
Payable to employees	315		7,120,178,877	10,279,491,281
Accrued expenses	316		2,520,405,007	3,404,798,359
Other payables	320		928,614,310	876,756,565
Short-term borrowings	321	19	989,135,701,530	856,985,222,845
EQUITY	**400**		**645,831,784,180**	**640,990,552,308**
Share capital	411	20	306,899,450,637	306,899,450,637
Repurchased own shares	415	21	(272,840,000)	(272,840,000)
Investment and development fund	418	22	133,717,831,294	115,941,020,149
Retained profits	420		205,487,342,249	218,422,921,522
- Retained profits brought forward	*420a*		*145,467,063,082*	*99,910,847,223*
- Retained profit for the current period/prior year	*420b*		*60,020,279,167*	*118,512,074,299*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**1,938,813,072,932**	**1,597,233,619,498**

Authorised, 14 August 2026

Preparer	Chief Accountant	Legal Representative
Tran Boi Nghi	Su Yu Chun	Hsu Ching Yao
General Accountant	*Chief Accountant*	*General Director*

CÔNG TY CỔ PHẦN DÂY VÀ CÁP ĐIỆN TAYA VIỆT NAM

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company
Statement of income for the six-month period ended 30 June 2026

Form B 02a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	Six-month period ended 30/6/2026 VND	30/6/2025 VND (Reclassified)
Revenue from sale of goods and provision of services	**01**	**24**	**1,317,707,388,445**	**1,106,656,699,761**
Cost of sales and services	**11**	**25**	**1,180,874,542,791**	**989,046,596,642**
Gross profit (20 = 01 - 11)	**20**		**136,832,845,654**	**117,610,103,119**
Financial income	22	26	21,606,261,889	22,037,139,349
Financial expenses	23	27	38,296,247,846	28,503,062,490
In which: Borrowing costs	*24*		*28,704,072,355*	*18,085,805,343*
Selling expenses	25	28	22,810,593,842	20,499,738,232
General and administration expenses	26	29	24,046,544,685	21,061,216,959
Net operating profit {30 = 20 + (22 - 23) - (25 + 26)}	**30**		**73,285,721,170**	**69,583,224,787**
Other income	31		135,074,901	182,197,612
Other expenses	32		44,718,257	357,992,861
Results of other activities (40 = 31 - 32)	**40**		**90,356,644**	**(175,795,249)**
Accounting profit before tax (50 = 30 + 40)	**50**		**73,376,077,814**	**69,407,429,538**
Income tax expense – current	**51**	**31**	**13,396,219,598**	**13,187,402,419**
Income tax (benefit)/expense – deferred	**52**	**31**	**(40,420,951)**	**136,564,244**
Net profit after tax (60 = 50 - 51 - 52)	**60**		**60,020,279,167**	**56,083,462,875**
				(Restated)
Basic earnings per share	**70**	**32**	**1,906**	**1,779**

Authorised, 14 August 2026

Preparer	Chief Accountant	Legal Representative
Tran Boi Nghi	Su Yu Chun	Hsu Ching Yao
General Accountant	*Chief Accountant*	*General Director*

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2026
(Indirect method)

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND (Reclassified)
CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	**01**	73,376,077,814	69,407,429,538
Adjustments for			
Depreciation and amortisation	02	6,827,575,085	6,642,523,306
Allowances and provisions	03	2,587,599,102	(1,232,032,938)
Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04	(238,143,949)	1,465,639,070
Profits from investing, financing activities	05	(19,031,934,283)	(15,554,636,505)
Borrowing costs	06	28,704,072,355	18,085,805,343
Operating profit before changes in working capital	**08**	**92,225,246,124**	**78,814,727,814**
Increase in receivables	09	(41,321,038,673)	(54,978,537,597)
Increase in inventories	10	(162,872,103,465)	(71,946,488,404)
Increase/(decrease) in payables and other liabilities	11	151,081,145,629	(6,030,165,695)
(Increase)/decrease in deferred expenses	12	(9,197,713,017)	796,506,956
		29,915,536,598	**(53,343,956,926)**
Borrowing costs paid	14	(28,605,975,916)	(16,555,825,961)
Income tax paid	15	(11,818,175,495)	(12,311,608,729)
Other payments for operating activities	17	(3,022,057,895)	(1,978,143,378)
Net cash flows from operating activities	**20**	**(13,530,672,708)**	**(84,189,534,994)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(15,434,889,050)	(7,405,096,260)
Proceeds from disposals of fixed assets	22	83,350,000	-
Placement of term deposits at banks	23	(712,000,000,000)	(606,180,000,000)
Collection of term deposits at banks	24	650,044,541,303	398,640,000,000
Receipts of interests	27	13,659,046,317	12,465,042,648
Net cash flows from investing activities	**30**	**(63,647,951,430)**	**(202,480,053,612)**

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2026
(Indirect method – continued)

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Six-month period ended 30/6/2026 VND	30/6/2025 VND (Reclassified)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33	1,310,126,679,187	1,102,486,833,814
Payments to settle loan principals	34	(1,175,832,771,966)	(723,701,496,659)
Net cash flows from financing activities	**40**	**134,293,907,221**	**378,785,337,155**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**	**57,115,283,083**	**92,115,748,549**
Cash and cash equivalents at the beginning of the period	**60**	**115,056,950,602**	**122,872,810,825**
Effect of exchange rate fluctuations on cash and cash equivalents	**61**	**104,650,264**	**(81,289,043)**
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**	**172,276,883,949**	**214,907,270,331**

Authorised, 14 August 2026

Preparer	Chief Accountant	Legal Representative
Tran Boi Nghi	Su Yu Chun	Hsu Ching Yao
General Accountant	*Chief Accountant*	*General Director*

CÔNG TY CỔ PHẦN DÂY VÀ CÁP ĐIỆN TAYA VIỆT NAM

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

Form B 09a – DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

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

1. Reporting entity

(a) Ownership structure

Taya (Vietnam) Electric Wire and Cable Joint Stock Company ("the Company") is incorporated as a joint stock company 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 City, 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 (now referred to as the Dong Nai City Industrial Zones Authority).

As at 30 June 2026, the Company had 335 employees (1/1/2026: 337 employees).

2. Basis of preparation

(a) Statement of compliance

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

(b) Basis of measurement

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

(c) Accounting period

The annual accounting period of the Company is from 1 January to 31 December. The interim financial statements are prepared for six-month period ended 30 June 2026.

(d) Accounting and presentation currency

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

3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the interim financial statements, if any, are disclosed in the following notes to the interim financial statements.

- Foreign currency transactions (Note 4(a));
- Held-to-maturity investments (Note 4(c));
- Accounts receivable (Note 4(d)); and
- Dividends payable (Note 4(k)).

4. Significant accounting policies

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

The accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements, except for the accounting policies as mentioned in Note 3.

(a) Foreign currency transactions

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

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company maintains the demand deposit accounts.

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

(b) Cash and cash equivalents

Cash comprises cash balances and demand 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 Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for impairment.

(d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below:

	Allowance percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

(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 an appropriate allocation of manufacturing overheads based on normal operating capacity. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

(f) Tangible fixed assets

(i) Cost

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

(ii) Depreciation

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

▪ buildings and structures	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 new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 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 deferred expenses

(i) 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.

(ii) Golf club memberships

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

(j) Trade and other payables and accruals

Trade and other payables and accruals are stated at their costs.

(k) Dividends payable

Dividends payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders.

(l) 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.

(m) Share capital

(i) Ordinary shares

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

(ii) Repurchased own shares/Treasury shares

Before 1 January 2021

When shares recognised as equity are repurchased, the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is recognised as a reduction from equity. Repurchased shares before 1 January 2021 are classified as treasury shares under equity.

From 1 January 2021

Treasury/repurchased own shares are recognised only in respect of repurchased shares comprising (i) aggregated fractional shares arising from the issuance of shares to pay dividends or from the issuance of shares out of equity reserves in accordance with an approved issuance plan; and (ii) odd-lot shares repurchased at the request of shareholders.

In all other cases, where shares classified as equity are repurchased, the par value of those shares is recognised as a reduction of 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.

This change in accounting policy has been applied prospectively from 1 January 2021 due to change in applicable laws and regulations on buying back shares.

When treasury/repurchased own shares own shares are sold or reissue subsequently, cost of the reissued shares is determined on a weighted average basis. Any difference between the amount received and the cost of the shares reissued is presented within share premium.

(n) Taxation

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

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

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

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

On 29 November 2023, the National Assembly of Vietnam passed a resolution to introduce Income Inclusion Rule ("IIR") and Qualified Domestic Minimum Top-up Tax ("QDMTT"), which broadly align with Pillar Two of the Global Anti-Base Erosion Model Rules of the OECD with effect from 1 January 2024. The Resolution requires large multi-national enterprises to pay a global minimum corporate income tax of 15% on profit in each jurisdiction in which they operate. Following the Resolution, on 29 August 2025, the Vietnamese Government officially issued detailed guidance for the implementation of the GMT Rules under Decree No. 236/2025/ND-CP, which took effect from 15 October 2025. The global minimum top-up tax – which is required to pay under Pillar Two legislation – is included in current income tax in the scope of VAS 17 – *Income taxes*.

(o) 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 sales discounts stated on the invoice.

(ii) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikeliness of recovery.

(p) 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.

(q) Production and business expenses

Expenses shall be recognised in the statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the statement of income on a systematic or proportional basis.

(r) Borrowing costs

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

(s) Earnings per share

The Company presents basic and diluted 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 any amounts appropriated to bonus and welfare funds for the accounting period) of the Company by the weighted average number of ordinary shares outstanding during the period. During the period, the Company had no potential ordinary shares and therefore did not present diluted EPS.

(t) 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. The Company's primary format for segment reporting is based on business 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.

(u) 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. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(v) Comparative information

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

5. Seasonality of operations

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

6. Changes in accounting estimates

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

7. Changes in the composition of the Company

There were no significant changes in the composition of the Company since the end of the last annual accounting period which affect the Company's interim financial statements for the six-month period ended 30 June 2026.

8. Cash and cash equivalents

	30/6/2026 VND	1/1/2026 VND
Cash on hand	946,609,000	754,442,000
Demand deposits at banks (*)	150,330,274,949	114,302,508,602
Cash equivalents (**)	21,000,000,000	-
	172,276,883,949	115,056,950,602

(*) Demand deposits at banks detailed by significant banks are as follows:

	30/6/2026 VND	1/1/2026 VND
Mega International Commercial Bank Co., Ltd, Ho Chi Minh City Branch	129,057,846,820	63,671,329,670
Bank SinoPac, Ho Chi Minh City Branch	511,545,040	10,274,781,143
The Shanghai Commercial & Saving Bank, Ltd., Offshore Banking Branch	472,577,010	13,254,053,812
Other banks	20,288,306,079	27,102,343,977
	150,330,274,949	114,302,508,602

(**) Cash equivalents represented term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam, Hai Duong Branch with original terms to maturity of 3 months or less from their transaction dates and earned annual interest rate at 4.8% during the period.

9. Held-to-maturity investments

		30/6/2026		1/1/2026	
	Annual interest rate	Cost/Amortised cost VND	Allowance VND	Cost/Amortised cost VND (Reclassified)	Allowance VND (Reclassified)
Term deposits at banks in VND	5.9% - 8.7%	567,055,946,810	-	502,345,148,952	-

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

Included in term deposits as at 30 June 2026 were term deposits placed with banks as bank guarantee for customer advances received by the Company amounting VND1,240 million (1/1/2026: VND1,240 million).

Term deposits at banks detailed by significant banks are as follows:

	30/6/2026 VND	1/1/2026 VND (Reclassified)
Indovina Bank Ltd., Dong Nai Branch	284,247,013,717	80,624,000,000
Vietnam Maritime Commercial Joint Stock Bank, Hai Duong Branch	207,751,553,425	217,759,310,136
Indovina Bank Ltd., Hai Phong Branch	73,817,249,315	-
Vietnam International Commercial Joint Stock Bank	-	162,231,260,277
E.SUN Commercial Bank, Dong Nai Branch	-	30,300,000,000
Other banks	1,240,130,353	11,430,578,539
	567,055,946,810	502,345,148,952

10. Accounts receivable from customers

Accounts receivable from customers detailed by significant customer

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Other related party				
Teco (Vietnam) Electric & Machinery Co., Ltd.	8,580,507,071	-	14,980,447,660	-
Third parties				
Toshiba Industrial Products Asia Co., Ltd.	95,579,773,554	-	96,630,969,154	-
Nec Tokin Electronics (Vietnam) Co., Ltd.	56,731,143,095	-	44,393,231,071	-
Nidec Vietnam Corporation	49,106,859,695	-	42,390,641,598	-
Other customers	162,575,482,588	(1,023,959,288)	152,028,610,710	(1,023,959,288)
	372,573,766,003	(1,023,959,288)	350,423,900,193	(1,023,959,288)

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

11. Prepayments to suppliers

	30/6/2026 VND	1/1/2026 VND
Dongguan Tengyue Imp. and Exp. Co., Ltd	5,217,636,600	-
Guangzhou Jcc Copper Products Co., Ltd	1,590,153,502	-
Viettas's Company Limited	949,342,370	949,342,370
Khanh Ha Quoc Business Household	-	8,617,205,410
Vinh Minh Vietnam Construction Development Limited Company	-	2,600,640,000
Other suppliers	376,030,053	1,666,062,199
	8,133,162,525	13,833,249,979

12. Inventories

	30/6/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	233,161,356,767	-	137,771,451,127	-
Raw materials	50,609,567,165	-	40,542,516,125	-
Work in progress	21,402,827,867	(719,772,557)	52,896,789,988	(686,076,016)
Finished goods	314,436,695,891	(4,271,399,895)	225,527,586,985	(1,717,497,334)
	619,610,447,690	(4,991,172,452)	456,738,344,225	(2,403,573,350)

Raw materials and consumable costs are allocated to the cost of products based on allocation drivers that are appropriate to the nature of each business (including, but not limited to, production volume, direct labor hours, etc.), ensuring a fair presentation of product cost and consistency across reporting periods.

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

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Opening balance	2,403,573,350	2,267,672,062
Additions during the period	2,587,599,102	-
Reversals during the period	-	(1,232,032,938)
Closing balance	4,991,172,452	1,035,639,124

Included in inventories as at 30 June 2026 was VND58,263 million of work in progress and finished goods (1/1/2026: VND30,085 million of work in progress and finished goods) carried at net realisable value.

13. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Transportation equipment VND	Office equipment VND	Other assets VND	Total VND
Cost						
Opening balance	155,609,452,530	348,930,398,887	15,304,044,195	5,796,247,977	7,861,055,202	533,501,198,791
Additions during the period	-	8,952,600,000	984,181,482	37,430,000	-	9,974,211,482
Transfer from construction in progress	-	1,145,745,688	-	-	-	1,145,745,688
Disposals	-	(590,939,520)	-	-	-	(590,939,520)
Closing balance	155,609,452,530	358,437,805,055	16,288,225,677	5,833,677,977	7,861,055,202	544,030,216,441
Accumulated depreciation						
Opening balance	122,307,311,413	314,842,939,930	11,993,163,190	5,065,326,780	7,142,521,330	461,351,262,643
Charge for the period	1,631,242,916	4,472,121,650	501,954,720	132,917,029	76,458,768	6,814,695,083
Disposals	-	(590,939,520)	-	-	-	(590,939,520)
Closing balance	123,938,554,329	318,724,122,060	12,495,117,910	5,198,243,809	7,218,980,098	467,575,018,206
Net book value						
Opening balance	33,302,141,117	34,087,458,957	3,310,881,005	730,921,197	718,533,872	72,149,936,148
Closing balance	31,670,898,201	39,713,682,995	3,793,107,767	635,434,168	642,075,104	76,455,198,235

Included in tangible fixed assets were assets costing VND360,149 million which were fully depreciated as at 30 June 2026 (1/1/2026: VND351,385 million), but which are still in active use.

Tangible fixed assets whose net book value accounted for more than 10% of total net book value of tangible fixed assets as at 30 June 2026 and 1 January 2026 were as follows:

	30/6/2026 VND	1/1/2026 VND
Solar power system	9,596,444,704	-

14. Construction in progress

	Six-month period ended 30/6/2026 VND	30/6/2025 VND
Opening balance	1,445,745,688	3,092,276,182
Additions during the period	3,835,747,360	300,160,000
Transfer from inventories	-	118,911,827
Transfer to tangible fixed assets	(1,145,745,688)	(3,089,436,182)
Closing balance	4,135,747,360	421,911,827

Major constructions in progress were as follows:

	30/6/2026 VND	1/1/2026 VND
Machinery and equipment	3,835,747,360	1,145,745,688
Software	300,000,000	300,000,000
	4,135,747,360	1,445,745,688

15. Long-term deferred expenses

	Tools and instruments VND	Golf club memberships VND	Total VND
Opening balance	3,529,429,064	970,120,891	4,499,549,955
Additions	9,197,294,627	-	9,197,294,627
Amortisation for the period	(2,998,030,949)	(28,424,280)	(3,026,455,229)
Closing balance	9,728,692,742	941,696,611	10,670,389,353

16. Accounts payable to suppliers

Accounts payable to suppliers detailed by significant suppliers

	30/6/2026 VND	1/1/2026 VND
Ultimate parent company		
Taya Taiwan Electric Wire & Cable Co., Ltd.	4,529,776,544	3,729,362,558
Third parties		
Guangzhou Jcc Copper Products Co., Ltd	80,667,055,286	-
Mitsui & Co., Ltd	72,166,769,983	32,138,682,679
Other suppliers	17,776,696,101	11,143,450,157
	175,140,297,914	47,011,495,394

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.

17. Dividends payable

The Company's Annual General Meeting of Shareholders on 21 April 2026 resolved to distribute dividends amounting to VND52,157 million (VND1,700 per share) (for the six-month period ended 30 June 2025: VND25,158 million (VND820 per share)). The dividends distribution will be allocated from the Head Office's and the Branch's retained profits at the ratios of 58.22% and 41.78%, respectively (for the six-month period ended 30 June 2025: 58.32% and 41.68%, respectively).

18. Taxes

(a) Deductible value added tax

	1/1/2026 VND	Incurred VND	Refunded VND	Net-off VND	30/6/2026 VND
Deductible value added tax	79,868,395,498	117,991,490,534	(20,000,000,000)	(71,089,870,836)	106,770,015,196

(b) Taxes payable to the State

	1/1/2026 VND	Incurred VND	Paid VND	Net-off VND	Reclassified VND	30/6/2026 VND
Value added tax	-	71,089,870,836	-	(71,089,870,836)	-	-
Value added tax on import goods	-	75,136,825,929	(75,136,825,929)	-	-	-
Corporate income tax	5,765,580,514	13,396,219,598	(11,818,175,495)	-	-	7,343,624,617
Personal income tax	602,611,809	1,630,488,308	(1,801,390,199)	-	-	431,709,918
Import-export tax	-	1,794,906,346	(1,794,906,346)	-	-	-
Others	-	1,924,064,979	(1,706,882,005)	-	(217,182,974)	-
	6,368,192,323	164,972,375,996	(92,258,179,974)	(71,089,870,836)	(217,182,974)	7,775,334,535

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19. Short-term borrowings

	1/1/2026	Movements during the period			30/6/2026
	Carrying amount VND	Drawdown VND	Repayment VND	Foreign exchange differences VND	Carrying amount VND
Short-term borrowings	856,985,222,845	1,310,126,679,187	(1,175,832,771,966)	(2,143,428,536)	989,135,701,530

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

	Credit facility	Annual interest rate	30/6/2026 VND	1/1/2026 VND
Mega International Commercial Bank Co., Ltd, Ho Chi Minh City Branch	USD15.5 million	Bank base rate + 0.8% (VND)/0.4% (USD)	400,385,466,753	262,113,709,627
Cathay United Bank, Ho Chi Minh City Branch	USD7.0 million	VNIBOR 6 months + 1.5%	168,368,502,376	68,350,000,000
First Commercial Bank, Ho Chi Minh City Branch	USD5.0 million	Cost of fund + 0.73%	130,981,296,695	19,755,193,685
Joint Stock Commercial Bank for Foreign Trade of Vietnam, Bien Hoa Branch	VND150 billion	3.60%	96,933,033,369	91,069,069,729
Hua Nan Commercial Bank, Ho Chi Minh City Branch	USD8.0 million	1 month base rate + 0.65%	80,677,840,485	167,988,751,954
Vietnam Technological and Commercial Joint Stock Bank, Cho Lon Branch	VND250 billion	5.50%	44,552,090,983	22,818,030,148
CTBC Bank Co., Ltd., Ho Chi Minh City Branch	USD5.0 million	SIBOR 6 months + 1.15%	32,432,318,129	65,480,935,072
E.SUN Commercial Bank, Dong Nai Branch	USD5.0 million	VNIBOR 6 months + 0.75%	28,449,409,475	-
Vietnam Joint Stock Commercial Bank for Industry and Trade, Dong Nai Branch	VND140 billion	Floating rate (initial USD rate: 3.60% p.a.)	6,355,743,265	-
Bank SinoPac, Ho Chi Minh City Branch	USD4.0 million	Cost of fund + 1%	-	95,270,170,128
The Shanghai Commercial & Saving Bank, Ltd., Offshore Banking Branch	USD5.0 million	SOFR 6 months + 1.35%	-	59,059,362,502
First Commercial Bank, Hanoi Branch	USD3.5 million	Cost of fund + 1.44%	-	2,743,000,000
Taipei Fubon Commercial Bank Co., Ltd., Hanoi Branch	USD4.0 million	VNIBOR 6 months + 1.5%	-	2,337,000,000
			989,135,701,530	856,985,222,845

As at 30 June 2026 and 1 January 2026, these loans were guaranteed by personal guarantee of Mr. Shen Shang Pang, Chairman.

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20. Changes in owners' equity

	Share capital VND	Repurchased own shares VND	Investment and development fund VND	Retained profits VND	Total VND
Balance at 1 January 2025	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 Board of Supervisors fee	-	-	-	(1,978,143,378)	(1,978,143,378)
Dividends (Note 17)	-	-	-	(25,158,077,240)	(25,158,077,240)
Net profit for the period	-	-	-	56,083,462,875	56,083,462,875
Balance at 30 June 2025	306,899,450,637	(272,840,000)	115,941,020,149	155,994,310,098	578,561,940,884
Balance at 1 January 2026	306,899,450,637	(272,840,000)	115,941,020,149	218,422,921,522	640,990,552,308
Appropriation to equity funds	-	-	17,776,811,145	(17,776,811,145)	-
Appropriation to Board of Management and Board of Supervisors fee	-	-	-	(3,022,057,895)	(3,022,057,895)
Dividends (Note 17)	-	-	-	(52,156,989,400)	(52,156,989,400)
Net profit for the period	-	-	-	60,020,279,167	60,020,279,167
Balance at 30 June 2026	306,899,450,637	(272,840,000)	133,717,831,294	205,487,342,249	645,831,784,180

21. Share capital and repurchased own shares

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

	30/6/2026		1/1/2026	
	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
Repurchased own shares				
Ordinary shares	(9,363)	(272,840,000)	(9,363)	(272,840,000)
Shares 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 repurchased by the Company, all rights are suspended until those shares are reissued.

There were no movements of share capital during the period.

22. Investment and development fund

Investment and development funds is appropriated from net profit after tax as approved by the Annual General Meeting of Shareholders. This fund is established for the purpose of future business expansion. When the fund is utilised for business expansion, the utilised portion is transferred to share capital.

23. Off statement of financial position items

(a) Lease

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

	30/6/2026 VND	1/1/2026 VND
Within one year	3,986,642,424	3,986,642,424
Within two to five years	15,818,911,696	15,946,569,696
More than five years	36,997,603,740	38,499,807,774
	56,803,157,860	58,433,019,894

Leased assets under operating leases comprise:

	Lease term	30/6/2026 VND	1/1/2026 VND
Land and infrastructure rental	16 - 50 years	53,101,075,860	54,347,963,894
Office rental	10 years	3,702,082,000	4,085,056,000
		56,803,157,860	58,433,019,894

(b) Foreign currency

	30/6/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	2,884,616	75,306,002,822	2,182,670	56,917,352,986

24. 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.

Net revenue from sale of goods and provision of services comprised:

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Total revenue		
▪ Sale of finished goods	1,306,542,203,008	1,095,287,828,266
▪ Sale of merchandise goods	-	2,858,387,392
▪ Sale of scraps	10,540,391,346	7,852,471,367
▪ Rental income	624,794,091	658,012,736
	1,317,707,388,445	1,106,656,699,761

25. Cost of sales

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Total cost of sales and services		
▪ Finished goods sold	1,178,238,429,549	986,635,518,565
▪ Merchandise goods sold	-	3,592,994,181
▪ Cost of leasing operation	48,514,140	50,116,834
▪ Addition/(Reversal) of allowance for inventories	2,587,599,102	(1,232,032,938)
	1,180,874,542,791	989,046,596,642

26. Financial income

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Interest income from bank deposits	16,506,652,601	15,379,493,937
Realised foreign exchange gains	4,861,465,339	6,657,645,412
Unrealised foreign exchange gains	238,143,949	-
	21,606,261,889	22,037,139,349

27. Financial expenses

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND (Reclassified)
Borrowing costs	28,704,072,355	18,085,805,343
Realised foreign exchange losses	9,592,175,491	8,951,618,077
Unrealised foreign exchange losses	-	1,465,639,070
	38,296,247,846	28,503,062,490

28. Selling expenses

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Staff costs	8,632,702,681	7,407,665,402
Trade-mark and UL fee	6,980,603,754	6,554,014,824
Outside services	1,919,078,141	2,288,433,452
Others	5,278,209,266	4,249,624,554
	22,810,593,842	20,499,738,232

29. General and administration expenses

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Staff costs	12,138,394,778	11,708,674,598
Outside services	8,287,340,746	6,686,186,903
Others	3,620,809,161	2,666,355,458
	24,046,544,685	21,061,216,959

30. Production and business costs by element

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Raw material costs included in production costs	1,172,309,744,079	963,842,342,469
Labour costs and staff costs	44,133,692,870	41,648,955,192
Depreciation and amortisation	6,827,575,085	6,642,523,306
Outside services	21,833,152,466	23,483,548,062
Others	37,431,332,001	32,584,051,298

31. Income tax

(a) Recognised in the statement of income

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Current tax expense		
Current period	13,396,219,598	13,187,402,419
Deferred tax (benefit)/expense		
Origination and reversal of temporary differences	(40,420,951)	136,564,244
Income tax expense	13,355,798,647	13,323,966,663

(b) Reconciliation of effective tax rate

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND
Accounting profit before tax	73,376,077,814	69,407,429,538
Tax at the Head Office's tax rate	11,006,411,672	10,411,114,431
Effect of different tax rates applied to the Branch	993,825,507	2,104,350,228
Effect of different tax rates applied to other income and expansion projects	760,247,227	261,209,237
Non-deductible expenses	595,314,241	547,292,767
	13,355,798,647	13,323,966,663

(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.

32. Basic earnings per share

The calculation of basic earnings per share for the six-month period ended 30 June 2026 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 period and a weighted average number of ordinary shares outstanding, calculated as follows:

(i) Net profit attributable to ordinary shareholders

	Six-month period ended	
	30/6/2026 VND	30/6/2025 VND
Net profit for the period attributable to ordinary shareholders	60,020,279,167	56,083,462,875
Appropriation to Board of Management and Board of Supervisors fee (*)	(1,530,517,119)	(1,682,503,886)
Adjustment to Board of Management and Board of Supervisors fee (**)	-	171,474,938
	58,489,762,048	54,572,433,927

(*) Appropriation to Board of Management and Board of Supervisors was estimated at 3% of the Company's net profit after tax after deducted 15% for investment and development fund for the period. This appropriation rate is consistent with the actual rate approved by the shareholders in the previous periods.

(**) The appropriation to Board of Management and Board of Supervisors fee for the six-month period ended 30 June 2025 was adjusted and restated based on the actual appropriation which was approved by shareholders at Annual General Meeting.

(ii) Weighted average number of ordinary shares

	Six-month period ended	
	30/6/2026	**30/6/2025**
Weighted average number of ordinary shares during the period	30,680,582	30,680,582

(iii) Basic earnings per share

	Six-month period ended		
	30/6/2026 VND	**30/6/2025 VND (Restated) (*)**	**30/6/2025 VND (as previously reported)**
Basic earnings per share	1,906	1,779	1,773

(*) The restatement represented the impact of the adjustment to the appropriation of fees for the Board of Management and the Board of Supervisors, as mentioned above.

33. Significant transactions with related parties

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

	Transaction value Six-month period ended		Balance outstanding as at	
	30/6/2026 VND	**30/6/2025 VND**	**30/6/2026 VND**	**1/1/2026 VND**
Ultimate parent company				
Taya Taiwan Electric Wire & Cable Co., Ltd.				
Purchase of raw materials	7,479,892,571	7,745,547,239	937,514,245	218,928,227
Trade-mark and UL fee (*)	6,980,603,754	6,554,014,824	3,592,262,299	3,510,434,331
Service fees	5,077,507,500	5,128,500,000	-	-

	Transaction value Six-month period ended		Balance outstanding as at	
	30/6/2026 VND	30/6/2025 VND	30/6/2026 VND	1/1/2026 VND
Parent company				
Taya Vietnam (Cayman) Holding Ltd.				
Dividends distributed	41,743,792,400	20,135,241,040	41,743,792,400	-
Other related parties				
Teco (Vietnam) Electric & Machinery Co., Ltd.				
Sale of finished goods	35,752,683,625	14,881,377,781	8,580,507,071	14,980,447,660
Rental income	-	658,012,736	-	-
Key management personnel compensation				
Remuneration to the members of Board of Management and Board of Supervisors	5,902,843,996	4,942,632,216	-	-
Remuneration to the members of Board of Directors	886,175,560	970,495,675	-	-
Dividends distributed to the members of Board of Management	811,007,100	391,191,660	-	-
Guarantee fee paid to Mr. Shen Shang Pang, Chairman	1,191,944,864	968,780,868	918,991,507	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 (for the six-month period ended 30 June 2025: 11 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% (for the six-month period ended 30 June 2025: 1.1%) of net revenue and UL fee at 0.1% of actual revenue arising from these products.

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34. Comparative information

Unless otherwise stated, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Company is financial statements as at and for the year ended 31 December 2025; comparative information for the six-month period ended 30 June 2025 was brought forward from the Company's interim financial statements as at and for the six-month period ended 30 June 2025.

As described in Note 3, effective from 1 January 2026, the Company adopted Circular 99 which has been applied prospectively. Certain comparative information items have been reclassified to conform with the requirements of Circular 99 in respect of financial statement presentation. A comparison of the amounts previously reported and as reclassified is as follows:

(a) Statement of financial position

		Code	1/1/2026 VND (as reclassified)	Code	1/1/2026 VND (as previously reported)
Held-to-maturity investments	(i)	123	502,345,148,952	123	494,784,671,656
Other receivables	(i)	135	49,534,792	136	7,610,012,088

(b) Statement of income

		Code	Six-month period ended 30/6/2025 VND (as reclassified)	Code	Six-month period ended 30/6/2025 VND (as previously reported)
Financial expenses					
In which: Interest expense	(ii)		-	*23*	*17,117,024,475*
In which: Borrowing costs	(ii)	*24*	*18,085,805,343*		-

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(c) Statement of cash flows

		Code	Six-month period ended 30/6/2025 VND (as reclassified)	30/6/2025 VND (as previously reported)
Profits from investing, financing activities	(iii)	05	(15,554,636,505)	(15,379,493,937)
Payments to settle loan principals	(iii)	34	(723,701,496,659)	(723,876,639,227)

(i) This represented the reclassification of interest receivable from other receivables to held-to-maturity investments.

(ii) This represented the reclassification of guarantee fee to borrowing costs.

(iii) This represented the reclassification of realised foreign exchange realised gains/losses arised from payments to settle loan principals to profits from investing, financing activities.

Authorised, 14 August 2026

Preparer	Chief Accountant	Legal Representative
Tran Boi Nghi	Su Yu Chun	Hsu Ching Yao
General Accountant	*Chief Accountant*	*General Director*