

Appendix VI

EXTRAORDINARY INFORMATION DISCLOSURE

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

**Taya Vietnam Electric Wire
And Cable Joint Stock Company**
No: 1-188/26/Taya-Vn-cbtt

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Dong Nai City, Aug 18, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

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

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

2. Contents of disclosure:

Reviewed semi-annual financial statements for 2026 and explanatory notes -Head Office.

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



LINH THIN PAU

Head of Securities Management Department

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

(Explanation of the audited semi-annual financial statements for 2026 - Head office)

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

1. The reviewed semi-annual profit after corporate income tax for 2026 at the Head Office fluctuated by 10% or more compared to the report for the same period of the previous year.

Unit: VND

Indicators	Year 2026	Year 2025	Increase/decrease	%
Sales revenue	917,959,437,833	699,548,082,940	218,411,354,893	31.2
Net profit after corporate income tax	44,256,814,434	22,548,991,590	21,707,822,844	96.3

1. Specific explanation:

- Profit after corporate income tax increased by VND 21,707,822,844, representing a 96.3% rise compared to the reviewed semi-annual report of the same period last year, due to the following reasons:

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

- Economic growth in the first half of 2026, combined with trends in investment attraction and domestic business development, created favorable conditions for the company's product sales. In addition, the company effectively controls input material prices, reducing production costs and thus achieving profitability.

Best regards!

Dong Nai, Aug 18, 2026

Taya Vietnam Electric Wire and Cable Joint Stock Company
GENERAL MANAGER


HSU CHING YAO



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

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



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

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

Board of Management	Mr. Shen Shang Pang	Chairman
	Mr. Shen Shang Tao	Vice Chairman
	Mr. Shen Shang Hung	Member
	Mr. Shen San Yi	Member
	Mr. Hsu Ching Yao	Member
	Mr. Chen Chung Kuang	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		
Head Office	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 – Dong Nai Head Office Statement of the Board of Directors

The Board of Directors of Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office (“the Head Office”) presents this statement and the accompanying interim financial statements of the Head Office for the six-month period ended 30 June 2026.

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

- (a) the interim financial statements set out on pages 6 to 38 give a true and fair view of the financial position of the Head Office 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 Head Office will not be able to pay its debts as and when they fall due.

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

On behalf of the Board of Directors



Hsu Chung 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 – Dong Nai Head Office

We have reviewed the accompanying interim financial statements of Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office (“the Head Office”) which comprise the 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 Head Office’s Board of Directors on 14 August 2026, as set out on pages 6 to 38.

Management’s Responsibility

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

Auditor’s Responsibility

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

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



Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office as at 30 June 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.: 26-01-00429-26-1



Pham Thi Hoang Anh
Practicing Auditor Registration
Certificate No. 3434-2022-007-1
Deputy General Director

Ho Chi Minh City, 14 August 2026

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
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		1,344,433,998,942	1,125,316,693,911
Cash and cash equivalents	110	8	141,957,171,610	99,515,248,800
Cash	111		141,957,171,610	99,515,248,800
Short-term financial investments	120		285,487,144,070	284,585,838,816
Held-to-maturity investments	123	9	285,487,144,070	284,585,838,816
Accounts receivable – short-term	130		340,617,905,428	313,625,489,435
Accounts receivable from customers	131	10	312,856,758,006	302,154,127,692
Prepayments to suppliers	132	11	6,992,478,830	12,495,321,031
Other receivables	135	12	21,792,627,880	-
Allowance for doubtful debts	136	10	(1,023,959,288)	(1,023,959,288)
Inventories	140	13	471,988,138,014	346,416,914,107
Inventories	141		473,639,848,759	347,775,419,343
Allowance for inventories	142		(1,651,710,745)	(1,358,505,236)
Other current assets	160		104,383,639,820	81,173,202,753
Short-term deferred expenses	161		4,809,497,539	2,392,959,728
Deductible value added tax	162	20(a)	98,925,600,776	78,094,745,176
Other current assets	165		648,541,505	685,497,849
Long-term assets (200 = 210 + 220 + 250 + 270)	200		182,596,379,166	168,039,651,866
Accounts receivable – long-term	210		122,801,647,437	122,801,647,437
Operating capital allocated to subordinated unit	213	14	122,801,647,437	122,801,647,437
Fixed assets	220		47,197,147,079	41,974,999,424
Tangible fixed assets	221	15	47,096,253,750	41,861,226,093
Cost	222		373,381,377,661	363,320,601,973
Accumulated depreciation	223		(326,285,123,911)	(321,459,375,880)
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	16	4,135,747,360	1,445,745,688
Other long-term assets	270		8,461,837,290	1,817,259,317
Long-term deferred expenses	271	17	8,060,486,785	1,459,889,638
Deferred tax assets	272		401,350,505	357,369,679
TOTAL ASSETS (280 = 100 + 200)	280		1,527,030,378,108	1,293,356,345,777

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of 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				
LIABILITIES (300 = 310)	300		989,842,459,321	767,038,822,009
Current liabilities	310		989,842,459,321	767,038,822,009
Accounts payable to suppliers	311	18	133,172,723,510	39,718,203,008
Advances from customers	312		17,207,300,645	13,178,505,035
Dividends payable	313	19	52,156,989,400	-
Taxes payable to the State	314	20(b)	4,234,885,883	3,236,403,126
Payable to employees	315		4,500,726,865	6,400,916,640
Accrued expenses	316		1,230,414,828	2,453,937,180
Other payables	320		912,716,660	871,634,175
Short-term borrowings	321	21	776,426,701,530	701,179,222,845
EQUITY	400		537,187,918,787	526,317,523,768
Share capital	411	22	306,899,450,637	306,899,450,637
Repurchased own shares	415	23	(272,840,000)	(272,840,000)
Investment and development fund	418	24	133,717,831,294	115,941,020,149
Retained profits	420		96,843,476,856	103,749,892,982
- Retained profits brought forward	420a		52,586,662,422	36,874,818,560
- Retained profit for the current period/prior year	420b		44,256,814,434	66,875,074,422
TOTAL RESOURCES (440 = 300 + 400)	440		1,527,030,378,108	1,293,356,345,777

Authorised, 14 August 2026

Preparer

Chief Accountant

Legal Representative



Tran Boi Nghi
General Accountant



Su Yu Chun
Chief Accountant



Hsu Ching Yao
General Director

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of income for the six-month period ended 30 June 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	01	26	917,959,437,833	699,548,082,940
Cost of sales	11	27	813,662,324,886	636,041,498,145
Gross profit (20 = 01 - 11)	20		104,297,112,947	63,506,584,795
Financial income	22	28	14,209,705,490	15,015,533,550
Financial expenses	23	29	32,157,278,046	22,980,624,200
<i>In which: Borrowing costs</i>	24		22,567,980,339	12,572,624,814
Selling expenses	25	30	17,572,069,534	15,308,195,856
General and administration expenses	26	31	15,261,800,647	12,599,995,053
Net operating profit {30 = 20 + (22 - 23) - (25 + 26)}	30		53,515,670,210	27,633,303,236
Other income	31		1,170,327	20,710,788
Other expenses	32		41,005,358	357,321,561
Results of other activities (40 = 31 - 32)	40		(39,835,031)	(336,610,773)
Accounting profit before tax (50 = 30 + 40)	50		53,475,835,179	27,296,692,463
Income tax expense – current	51	33	9,263,001,571	4,614,696,504
Income tax (benefit)/expense – deferred	52	33	(43,980,826)	133,004,369
Net profit after tax (60 = 50 - 51 - 52)	60		44,256,814,434	22,548,991,590

Authorised, 14 August 2026

Preparer

Chief Accountant

Legal Representative


Tran Boi Nghi
General Accountant


Su Yu Chun
Chief Accountant



Hsu Ching Yao
General Director

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of cash flows for the six-month period ended 30 June 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	30/6/2025 VND (Reclassified)
CASH FLOWS FROM OPERATING ACTIVITIES			
Accounting profit before tax	01	53,475,835,179	27,296,692,463
Adjustments for			
Depreciation and amortisation	02	4,838,628,033	4,907,627,554
Allowances and provisions	03	293,205,509	(886,695,792)
Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04	(238,812,270)	1,468,197,833
Profits from investing, financing activities	05	(11,658,251,965)	(8,566,283,507)
Borrowing costs	06	22,567,980,339	12,572,624,814
Operating profit before changes in working capital	08	69,278,584,825	36,792,163,365
Increase in receivables and other assets	09	(22,995,950,654)	(57,691,378,791)
Increase in inventories	10	(125,864,429,416)	(67,508,691,535)
Increase in payables and other liabilities	11	94,383,572,173	19,037,091,640
(Increase)/decrease in deferred expenses	12	(9,017,134,958)	202,115,680
		5,784,641,970	(69,168,699,641)
Borrowing costs paid	14	(22,601,597,673)	(11,018,116,987)
Income tax paid	15	(8,060,155,668)	(4,554,218,868)
Other payments for operating activities	17	(3,022,057,895)	(1,978,143,378)
Net cash flows from operating activities	20	(27,899,169,266)	(86,719,178,874)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(15,469,480,438)	(4,850,493,290)
Placement of term deposits at banks	23	(522,000,000,000)	(340,000,000,000)
Collection of term deposits at banks	24	522,144,541,303	166,000,000,000
Receipts of interests	27	8,170,473,726	5,749,079,129
Net cash flows from investing activities	30	(7,154,465,409)	(173,101,414,161)

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Statement of cash flows for the six-month period ended 30 June 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	30/6/2025
		VND	VND
			(Reclassified)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33	951,839,679,187	757,149,833,814
Payments to settle loan principals	34	(874,448,771,966)	(418,279,496,659)
Net cash flows from financing activities	40	77,390,907,221	338,870,337,155
Net cash flows during the period (50 = 20 + 30 + 40)	50	42,337,272,546	79,049,744,120
Cash and cash equivalents at the beginning of the period	60	99,515,248,800	112,919,226,902
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	141,957,171,610	191,887,681,979

Authorised, 14 August 2026

Preparer

Chief Accountant

Legal Representative



Tran Boi Nghi
General Accountant



Su Yu Chun
Chief Accountant



Hsu Ching Yao
General Director

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2026

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 Head Office had 230 employees (1/1/2026: 231 employees).

2. Basis of preparation

(a) Statement of compliance

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

These interim financial statements are prepared by the Head Office and do not include the interim financial statements of the Branch. The Company also prepares and issues the interim financial statements for the six-month period ended 30 June 2026 of the Company (including the Branch) which should be read in conjunction with these accompanying interim financial statements.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

(b) Basis of measurement

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

(c) Accounting period

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

(d) Accounting and presentation currency

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

3. 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 Head Office 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 Head Office'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 Head Office in the preparation of these interim financial statements.

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

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

(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 Head Office 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 Head Office 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 Head Office's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks. These investments are 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.

Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Dong Nai Head Office
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

(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	7 – 35 years
▪ machinery and equipment	5 – 10 years
▪ transportation equipment	3 – 6 years
▪ office equipment	5 – 8 years
▪ other assets	2 – 7 years

(g) Intangible fixed assets

Software

Cost of acquiring 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.

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(i) Long-term deferred expenses

(i) Tools and instruments

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

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

(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.

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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 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*.

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(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 unlikelihood 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) Related parties

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

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(t) 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 Head Office's financial position, results of operations or cash flows for the prior period.

5. Seasonality of operations

The Head Office'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 Head Office

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

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8. Cash and cash equivalents

	30/6/2026	1/1/2026
	VND	VND
Cash on hand	410,164,000	370,508,000
Demand deposits at banks (*)	141,547,007,610	99,144,740,800
	141,957,171,610	99,515,248,800

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

	30/6/2026	1/1/2026
	VND	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	11,505,038,740	11,944,576,175
	141,547,007,610	99,144,740,800

9. Held-to-maturity investments

		30/6/2026		1/1/2026	
	Annual interest rate	Cost/Amortised cost VND	Allowance VND	Cost/Amortised cost VND	Allowance VND
				(Reclassified)	
Term deposits at banks in VND	6.6% - 8%	285,487,144,070	-	284,585,838,816	-

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 Head Office amounting VND1,240 million (1/1/2026: VND1,240 million).

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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 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
	285,487,144,070	284,585,838,816

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
<i>Other related party</i>				
Teco (Vietnam) Electric & Machinery Co., Ltd.	8,580,507,071	-	14,980,447,660	-
<i>Third parties</i>				
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	102,858,474,591	(1,023,959,288)	103,758,838,209	(1,023,959,288)
	312,856,758,006	(1,023,959,288)	302,154,127,692	(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.

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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	-
Khanh Ha Quoc Business Household	-	8,617,205,410
Vinh Minh Vietnam Construction Development Limited Company	-	2,600,640,000
Other suppliers	184,688,728	1,277,475,621
	6,992,478,830	12,495,321,031

12. Other receivables

	30/6/2026 VND	1/1/2026 VND (Reclassified)
Dividends receivable from the Branch	21,792,627,880	-

The non-trade related amounts due from the Branch were unsecured, interest free and are receivable on demand.

13. Inventories

	30/6/2026		1/1/2026
	Cost VND	Allowance VND	Cost VND
			Allowance VND
Goods in transit	196,461,918,470	-	89,986,216,632
Raw materials	33,833,188,795	-	32,273,708,093
Work in progress	15,251,078,444	(719,772,557)	49,010,198,744
Finished goods	226,710,591,237	(931,938,188)	160,156,585,068
Merchandise	1,383,071,813	-	16,348,710,806
	473,639,848,759	(1,651,710,745)	347,775,419,343
			(1,358,505,236)

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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	30/6/2025
	VND	VND
Opening balance	1,358,505,236	1,687,900,164
Additions during the period	293,205,509	-
Reversals during the period	-	(886,695,792)
Closing balance	1,651,710,745	801,204,372

Included in inventories as at 30 June 2026 was VND20,175 million of work in progress and finished goods (1/1/2026: VND7,152 million of work in progress and finished goods) carried at net realisable value.

14. Operating capital allocated to subordinated unit

	30/6/2026	1/1/2026
	VND	VND
Operating capital allocated to Taya (Vietnam) Electric Wire & Cable Joint Stock Company – Hai Duong Branch	122,801,647,437	122,801,647,437

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

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15. 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	83,392,207,522	262,061,858,125	10,039,418,637	5,281,549,882	2,545,567,807	363,320,601,973
Additions	-	8,877,600,000	-	37,430,000	-	8,915,030,000
Transfer from construction in progress	-	1,145,745,688	-	-	-	1,145,745,688
Closing balance	83,392,207,522	272,085,203,813	10,039,418,637	5,318,979,882	2,545,567,807	373,381,377,661
Accumulated depreciation						
Opening balance	70,453,899,653	235,102,414,532	8,858,548,003	4,550,628,685	2,493,885,007	321,459,375,880
Charge for the period	883,199,532	3,647,574,980	148,094,490	132,917,029	13,962,000	4,825,748,031
Closing balance	71,337,099,185	238,749,989,512	9,006,642,493	4,683,545,714	2,507,847,007	326,285,123,911
Net book value						
Opening balance	12,938,307,869	26,959,443,593	1,180,870,634	730,921,197	51,682,800	41,861,226,093
Closing balance	12,055,108,337	33,335,214,301	1,032,776,144	635,434,168	37,720,800	47,096,253,750

Included in tangible fixed assets were assets costing VND259,147 million which were fully depreciated as at 30 June 2026 (1/1/2026: VND250,844 million), but which are still in active use.

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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	1/1/2026
	VND	VND
Solar power system	9,596,444,704	-
Factory building	5,399,730,600	5,481,544,700

16. Construction in progress

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Opening balance	1,445,745,688	3,092,276,182
Additions during the period	3,835,747,360	297,160,000
Transfer to tangible fixed assets	(1,145,745,688)	(3,089,436,182)
Closing balance	4,135,747,360	300,000,000

Major constructions in progress were as follows:

	30/6/2026	1/1/2026
	VND	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

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17. Long-term deferred expenses

	Tools and instruments VND	Golf club memberships VND	Total VND
Opening balance	489,768,747	970,120,891	1,459,889,638
Additions	8,708,235,410	-	8,708,235,410
Amortisation for the period	(2,079,213,983)	(28,424,280)	(2,107,638,263)
Closing balance	7,118,790,174	941,696,611	8,060,486,785

18. Accounts payable to suppliers

Accounts payable to suppliers detailed by significant suppliers

	30/6/2026 VND	1/1/2026 VND
<i>Ultimate parent company</i>		
Taya Taiwan Electric Wire & Cable Co., Ltd.	4,284,612,859	3,510,434,331
<i>Branch</i>		
Taya (Vietnam) Electric Wire and Cable Joint Stock Company – Hai Duong Branch	-	29,407,677,874
<i>Third parties</i>		
Guangzhou Jcc Copper Products Co., Ltd	80,667,055,286	-
Mitsui & Co., Ltd	35,954,344,186	-
Other suppliers	12,266,711,179	6,800,090,803
	133,172,723,510	39,718,203,008

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

19. 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).

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20. 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	78,094,745,176	79,662,158,974	(20,000,000,000)	(38,831,303,374)	98,925,600,776

(b) Taxes payable to the State

	1/1/2026 VND	Incurred VND	Paid VND	Net-off VND	30/6/2026 VND
Value added tax	-	38,831,303,374	-	(38,831,303,374)	-
Value added tax on import goods	-	75,136,825,929	(75,136,825,929)	-	-
Corporate income tax	2,677,960,560	9,263,001,571	(8,060,155,668)	-	3,880,806,463
Personal income tax	558,442,566	1,240,489,826	(1,444,852,972)	-	354,079,420
Import-export tax	-	1,536,116,304	(1,536,116,304)	-	-
Others	-	1,522,047,965	(1,522,047,965)	-	-
	3,236,403,126	127,529,784,969	(87,699,998,838)	(38,831,303,374)	4,234,885,883

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21. Short-term borrowings

	1/1/2026 Carrying amount VND	Movements during the period		30/6/2026 Carrying amount VND
		Drawdown VND	Repayment VND	Foreign exchange differences VND
Short-term borrowings	701,179,222,845	951,839,679,187	(874,448,771,966)	(2,143,428,536)
				776,426,701,530

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

			30/6/2026	1/1/2026
			VND	VND
Credit facility	Annual interest rate			
	Bank base rate + 0.8%			
Mega International Commercial Bank Co., Ltd, Ho Chi Minh City Branch	(VND)/0.4% (USD)	USD15.5 million	400,385,466,753	262,113,709,627
First Commercial Bank, Ho Chi Minh City Branch	Cost of fund + 0.73%	USD5.0 million	130,981,296,695	19,755,193,685
Joint Stock Commercial Bank for Foreign Trade of Vietnam, Bien Hoa Branch	3.60%	VND150 billion	96,933,033,369	91,069,069,729
Vietnam Technological and Commercial Joint Stock Bank, Cho Lon Branch	5.50%	VND250 billion	44,552,090,983	22,818,030,148
CTBC Bank Co., Ltd., Ho Chi Minh City Branch	SIBOR 6 months + 1.15%	USD5.0 million	32,432,318,129	65,480,935,072
E.SUN Commercial Bank, Dong Nai Branch	VNIBOR 6 months + 0.75%	USD5.0 million	28,449,409,475	-
Cathay United Bank, Ho Chi Minh City Branch	VNIBOR 6 months + 1.5%	USD7.0 million	24,526,502,376	-
Hua Nan Commercial Bank, Ho Chi Minh City Branch	1 month base rate + 0.65%	USD8.0 million	11,810,840,485	85,612,751,954
Vietnam Joint Stock Commercial Bank for Industry and Trade, Dong Nai Branch	Floating rate (initial USD rate: 3.60% p.a.)	VND140 billion	6,355,743,265	-
Bank SinoPac, Ho Chi Minh City Branch	Cost of fund + 1%	USD4.0 million	-	95,270,170,128
The Shanghai Commercial & Saving Bank, Ltd., Offshore Banking Branch	SOFR 6 months + 1.35%	USD5.0 million	-	59,059,362,502
			776,426,701,530	701,179,222,845

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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22. 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	65,161,706,191	476,093,199,460
Appropriation to equity funds	-	-	11,636,137,517	(11,636,137,517)	-
Appropriation to Board of Management and Board of Supervisors fee	-	-	-	(1,978,143,378)	(1,978,143,378)
Dividends – 100% (Note 19)	-	-	-	(25,158,077,240)	(25,158,077,240)
Dividends – 41.68% allocated from the Branch's retained profits (Note 19)	-	-	-	10,485,470,504	10,485,470,504
Net profit for the period	-	-	-	22,548,991,590	22,548,991,590
Balance at 30 June 2025	306,899,450,637	(272,840,000)	115,941,020,149	59,423,810,150	481,991,440,936
Balance at 1 January 2026	306,899,450,637	(272,840,000)	115,941,020,149	103,749,892,982	526,317,523,768
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 – 100% (Note 19)	-	-	-	(52,156,989,400)	(52,156,989,400)
Dividends – 41.78% allocated from the Branch's retained profits (Note 19)	-	-	-	21,792,627,880	21,792,627,880
Net profit for the period	-	-	-	44,256,814,434	44,256,814,434
Balance at 30 June 2026	306,899,450,637	(272,840,000)	133,717,831,294	96,843,476,856	537,187,918,787

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23. 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 currently in circulation				
Ordinary shares	30,680,582	306,626,610,637	30,680,582	306,626,610,637

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

There were no movements of share capital during the period.

24. 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.

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25. Off statement of financial position items

(a) Lease

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

	30/6/2026	1/1/2026
	VND	VND
Within one year	3,624,670,800	3,624,670,800
Within two to five years	14,371,025,200	14,498,683,200
More than five years	32,637,085,300	34,321,762,700
	50,632,781,300	52,445,116,700

Leased assets under operating leases comprise:

	Lease term	30/6/2026	1/1/2026
		VND	VND
Land and infrastructure rental	50 years	46,930,699,300	48,360,060,700
Office rental	10 years	3,702,082,000	4,085,056,000
		50,632,781,300	52,445,116,700

(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

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26. Revenue from sale of goods

Total revenue from sales of goods represents the gross value of goods sold exclusive of value added tax.

Net revenue from sales of goods comprised:

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Total revenue		
▪ Sale of finished goods	891,015,708,286	691,675,474,840
▪ Sale of merchandise goods	16,514,116,547	138,173,600
▪ Sale of scraps	10,429,613,000	7,734,434,500
	917,959,437,833	699,548,082,940

27. Cost of sales

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Total cost of sales		
▪ Finished goods sold	798,403,480,384	636,827,294,472
▪ Merchandise goods sold	14,965,638,993	100,899,465
▪ Addition/(Reversal) of allowance for inventories	293,205,509	(886,695,792)
	813,662,324,886	636,041,498,145

28. Financial income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Interest income from bank deposits	9,216,320,283	8,391,140,939
Realised foreign exchange gains	4,754,572,937	6,624,392,611
Unrealised foreign exchange gains	238,812,270	-
	14,209,705,490	15,015,533,550

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29. Financial expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Reclassified)
Borrowing costs	22,567,980,339	12,572,624,814
Realised foreign exchange losses	9,589,297,707	8,939,801,553
Unrealised foreign exchange losses	-	1,468,197,833
	32,157,278,046	22,980,624,200

30. Selling expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Trade-mark and UL fee	6,582,242,287	6,147,925,108
Staff costs	5,854,354,517	4,964,219,027
Outside services	988,673,884	1,009,365,341
Others	4,146,798,846	3,186,686,380
	17,572,069,534	15,308,195,856

31. General and administration expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Staff costs	7,297,735,562	6,975,150,065
Outside services	4,485,697,623	3,049,764,256
Others	3,478,367,462	2,575,080,732
	15,261,800,647	12,599,995,053

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32. Production and business costs by element

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Raw material costs included in production costs	786,223,507,652	622,251,354,385
Labour costs and staff costs	28,468,142,763	26,668,866,139
Depreciation and amortisation	4,838,628,033	4,907,627,554
Outside services	18,793,807,910	19,972,186,144
Others	25,708,150,076	21,154,620,139

33. Income tax

(a) Recognised in the statement of income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Current tax expense		
Current period	9,263,001,571	4,614,696,504
Deferred tax (benefit)/expense		
Origination and reversal of temporary differences	(43,980,826)	133,004,369
Income tax expense	9,219,020,745	4,747,700,873

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(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Accounting profit before tax	53,475,835,179	27,296,692,463
Tax at the Head Office's tax rate	8,021,375,277	4,094,503,869
Non-deductible expenses	437,398,241	391,987,767
Effect of different tax rates applied to other income and expansion projects	760,247,227	261,209,237
	9,219,020,745	4,747,700,873

(c) Applicable tax rates

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

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

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

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34. Significant transactions with related parties

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

	Transaction value		Balance outstanding	
	Six-month period ended 30/6/2026 VND	30/6/2025 VND	as at 30/6/2026 VND	1/1/2026 VND
Ultimate parent company				
Taya Taiwan Electric Wire & Cable Co., Ltd.				
Purchase of raw materials	1,407,050,720	1,993,131,232	692,350,560	-
Trade-mark and UL fee (*)	6,582,242,287	6,147,925,108	3,592,262,299	3,510,434,331
Service fees	5,077,507,500	5,128,500,000	-	-
Parent company				
Taya Vietnam (Cayman) Holding Ltd.				
Dividends distributed (**)	41,743,792,400	20,135,241,040	41,743,792,400	-
Branch				
Taya (Vietnam) Electric Wire & Cable Joint Stock Company – Hai Duong Branch				
Sale of finished goods	4,323,231,294	3,610,008,716	-	-
Purchase of finished goods	-	-	-	29,407,677,874
Dividends distribution receivable	21,792,627,880	10,485,470,504	21,792,627,880	-
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
Key management personnel compensation				
Remuneration to the members of Board of Management and Board of Supervisors	5,113,263,996	4,166,107,216	-	-
Remuneration to the members of Board of Directors	512,193,800	633,508,815	-	-
Dividends distributed to the members of Board of Management	811,007,100	391,191,660	-	-
Guarantee fee paid to Mr. Shen Shang Pang, Chairman	1,082,395,503	801,792,824	864,720,328	930,362,904

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- (*) Pursuant to the Trade-mark License and UL agreements between the Head Office and Taya Taiwan Electric Wire & Cable Co., Ltd. (the ultimate parent company), the Head Office has the right to use the trademark and UL certificate of 11 products (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 Head Office 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.
- (**) This was the total dividends distributed to Taya Vietnam (Cayman) Holding Ltd., the parent company, in which 41.78% (for the six-month period ended 30 June 2025: 41.68%) was allocated from the Branch's retained profits (Note 19).

35. Comparative information

Unless otherwise stated, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Head Office's 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 Head Office'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 Head Office 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	284,585,838,816	123	281,384,671,656
Other receivables	(i)	135	-	136	3,201,167,160

(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					
<i>In which: Interest expense</i>	(ii)		-	23	11,770,831,990
<i>In which: Borrowing costs</i>	(ii)	24	12,572,624,814		-

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(c) Statement of cash flows

			Six-month period ended	
			30/6/2025	30/6/2025
			VND	VND
			(as	(as previously
			reclassified)	reported)
Profits from investing, financing activities	(iii)	05	(8,566,283,507)	(8,391,140,939)
Payments to settle loan principals	(iii)	34	(418,279,496,659)	(418,454,639,227)

- (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 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
General Accountant



Su Yu Chun
Chief Accountant



Hsu Ching Yao
General Director