

**TIA SANG BATTERY
JOINT STOCK**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: ~~187~~ AQ-CBTT

"Re: Profit after corporate income tax in the announced period changes more than 10% compared to the same period in 2025 and profit after tax changes from profit in the 2nd quarter of 2025 to a loss in the 2nd quarter of 2026"

Hai Phong, July 20, 2026

**To: - State Securities Commission
- Hanoi Stock Exchange**

1. Name of the issuing organization: TIA SANG BATTERY JOINT STOCK COMPANY
2. Stock code: TSB
3. Head office address: Ton Duc Thang Boulevard, An Hai Ward, Hai Phong City
4. Contents of the published information:

The financial report for the second quarter of 2026 prepared on July 20, 2026 has a difference of more than 10% in profit compared to the same period in 2025 and the after-tax profit of the quarter changed from profit to loss in the second quarter of 2026. The Company would like to explain as follows:

The Company recorded a loss after tax of VND 1.88 billion in the second quarter of 2026, representing a decrease of VND 1.99 billion compared to the same period of 2025 and a shift from a profit of VND 113 million to a loss of VND 1.88 billion. This was mainly attributable to the following factors:

Unit: million VND

Content	Quarter II/2025	Quarter II/2026	Volatility
Profit before tax	142	-1,877	-1,419%
Profit after tax	113	-1,877	-1,756%

- Net revenue from sales and service rendering for the second quarter of 2026 amounted to VND 37.98 billion, a decrease of VND 15.55 billion, or 26.8%, compared to the same period last year.
- Gross profit on sales and service provision in the second quarter of 2026 reached 4.24 billion VND, down 968 million VND, equivalent to a decrease of 18.6% over the same period last year.
- Selling expenses for the second quarter of 2026 recorded 5.22 billion VND, an increase of 1.55 billion VND, equivalent to an increase of 42.05% over the same period last year.

Therefore, the Company recorded a net loss after tax of VND 1.88 billion in the second quarter of 2026, representing a decrease of VND 1.99 billion, or 1,756%, compared to the same period of 2025. As a result, the Company's performance shifted from a net profit of VND 113 million in the second quarter of 2025 to a net loss of VND 1.88 billion in the second quarter of 2026.

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information./.

Best regards!

Receiving place:

- As above;
- Save office

LEGAL REPRESENTATIVE



GIÁM ĐỐC
Phùng Trọng Tài