TIA SANG BATTERY
JOINT STOCK COMPANY
-----------&&&-----------
No: 138 /CV-TSB

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness
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Hai Phong, Junly 20, 2026

CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG

Digitally signed by CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG
DN: C=VN, S=HẢI PHÒNG, L=An Dương, CN=CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG, OID.0.9.2342.19200300.100.1.1=MST:0200168458
Reason: I am the author of this document
Location:
Foxit PDF Reader Version: 2024.4.0

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Tia Sang Battery Joint Stock Company discloses information on the financial statements (FS) for the 2nd quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: TIA SANG BATTERY JOINT STOCK COMPANY
- Stock code TSB
- Address Ton Đuc Thang stress– An Hai – Hai Phong
- Phone number 0225 3857080
2. Information disclosure content:
- Financial Statements 2nd Quarter, 2026

☑ Separate financial statements (TCNY has no subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements (TCNY has subsidiaries);

☐ Consolidated financial statements (TCNY has accounting units directly under the accounting apparatus organization)

- Cases that require explanation:

+ The audit organization gives an opinion that is not unqualified opinion on the financial statements (for reviewed/audited financial statements.......):

☐ Yes ☐ No

Explanation in case of integration:

☐ Yes ☐ No

+ The difference between pre-and post-audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa (for audited financial statements in 2025):

☐ Yes ☐ No

Explanation in case of integration:

☐ Yes ☐ No

+ Profit after corporate income in the business results report of the reporting period that changes by 10% or more compared to the same period last year

☑ Yes ☐ No

Explanation in case of integration

☑ Yes ☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa

☐ Yes ☐ No

Explanation in case of integration

☐ Yes ☐ No

This information was published on the website of Tia Sang Battery Joint Stock Company on Junly 20, 2026 at the link: http://www.tiasangbattery.com

3. Report on transactions valued at 35% or more of total assets in 2026: None

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

Organization representative

Person authorized to disclose information

SĐKKD:0200168458-CTCP
CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG
AN DƯƠNG T.P HẢI PHÒNG

PHÓ GIÁM ĐỐC

Đoàn Văn Quang

DUC GIANG CHEMICALS GROUP
TIA SANG BATTERY JOINT STOCK COMPANY

Address : Ton Duc Thang Boulevard, An Hai, Hai Phong
Tax code : 0200168458
Stock code : TSB

FINANCIAL STATEMENT
The 2nd Quarter of 2026

CONTENTS

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Tia Sang Battery Joint Stock Company ("the Company") presents its report and the Company's Financial Statements for the fiscal year ended as at 31 December 2026.

COMPANY

Tia Sang Battery Joint Stock Company was converted from a state-owned enterprise according to Decision No. 54/2004/QD-BCN dated 22 June 2004, by the Minister of the Ministry of Industry on the transformation of Tia Sang Battery Company into Tia Sang Battery Joint Stock Company. The company operates under Business Registration Certificate No. 0200168458, initially registered on 01 October 2004, and the 11th amendment on 10 January 2025, issued by the Department of Planning and Investment of Hai Phong City.

The Company's head office is located at Ton Duc Thang Boulevard, An Hai Ward, Hai Phong City.

BOARD OF DIRECTORS AND EXECUTIVE BOARD, MANAGEMENT

Members of Board of Directors during the fiscal year and to the reporting date are:

Mr. Luu Bach Dat	Chairman	(Appointed on May 13, 2026)
Mr. Dao Huu Huyen	Chairman	(Resigned on May 13, 2026)
Mr. Doan Van Quang	Member	(Appointed on May 13, 2026)
Mr. Dao Huu Duy Anh	Member	(Resigned on May 13, 2026)
Mr. Phung Trong Tu	Member	
Ms. Pham Thi Thu Ha	Member	
Mr. Luong Van Tuyen	Member	

Member of Board of Management during the year and at the date of this report include:

Mr. Phung Trong Tu	Director
Mr. Luong Van Tuyen	Vice president
Mr. Doan Van Quang	Vice president

The legal representative of the Company during the year and until the preparation of this Financial Statements is Mr. Phung Trong Tu (Director).

Members of the Board of Supervision:

Ms. Nguyen Thi Hong Duc	Leader	(Appointed on May 13, 2026)
Ms. Hoang Thuy Ha	Leader	(Resigned on May 13, 2026)
Mr. Nguyen Dinh Trung	Member	
Ms. Vu Thu Hien	Member	

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management is responsible for the preparation of the financial statements which give a true and fair view of the financial position, results of operations and cash flows of the Company. In preparing these financial statements, the Board of Management of the Company undertakes to comply with the following requirements:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates with caution;
- State clearly whether the accounting standards applied to the Company have been complied with or not and all material deviations from these standards have been presented and explained in the Financial Statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design and implement an effective internal control system to ensure that the preparation and presentation of financial statements are free from material misstatement, whether due to fraud or error.

The Board of Management of the Company ensures that the accounting records are kept to reflect the financial position of the Company, with a fair and reasonable level at any time and to ensure that the financial statements comply with current regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Board of Management pledges that the Company complies with Decree No. 155/2020/ND-CP dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market and Circular No. 68/2024/TT-BTC dated 18 September 2024 of the Ministry of Finance amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC.

APPROVAL OF FINANCIAL STATEMENTS

The Board of Directors has approved the accompanying financial statements. These statements present fairly, in all material respects, the financial position of the Company as of June 30, 2026, the results of its operations, and its cash flows for the 2nd quarter of the financial year ending December 31, 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of financial statements.

On behalf of the Board of Management

Director

SĐKKD: 0200168... - C.T.C.P
CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG
Q. AN DƯƠNG T.P HẢI PHÒNG

Phung Trong Tu

Hai Phong, July 20, 2026

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

ASSET	Code	Note	30/06/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	**100**		**119,194,845,100**	**102,561,378,689**
I. Cash and cash equivalents	**110**	**III.1**	**1,384,359,575**	**5,185,968,872**
1. Cash	111		1,384,359,575	5,185,968,872
II. Short-term investments	**120**	**III.2**	**24,100,000,000**	**18,600,000,000**
1. Held-to-maturity investments	123		24,100,000,000	18,600,000,000
III. Short-term receivables	**130**		**17,988,022,995**	**14,837,613,348**
1. Short-term trade receivables	131	III.3	20,830,506,622	18,552,113,570
2. Short-term prepayments to suppliers	132		1,281,055,799	716,409,392
3. Other short-term receivables	135	III.4	851,429,989	549,059,801
4. Provision for short-term doubtful debts	136		(4,974,969,415)	(4,979,969,415)
IV. Inventories	**140**	**III.6**	**69,683,829,079**	**60,034,081,447**
1. Inventories	141		69,976,773,262	60,365,423,282
2. Provision for devaluation of inventories	142		(292,944,183)	(331,341,835)
V. Other short-term assets	**160**		**6,038,633,451**	**3,903,715,022**
1. Short-term prepaid expenses	161	III.9a	379,567,997	448,337,855
2. Deductible VAT	162		5,521,585,761	2,940,223,151
3. Taxes and other receivables from State budget	163	III.14	137,479,693	515,154,016
B. NON-CURRENT ASSETS	**200**		**18,535,859,212**	**21,759,830,536**
I. Fixed assets	**220**		**17,650,229,937**	**20,254,430,170**
1. Tangible fixed assets	221	III.8	16,650,229,937	19,254,430,170
- Historical cost	*222*		*152,475,737,007*	*152,475,737,007*
- Accumulated depreciation	*223*		*(135,825,507,070)*	*(133,221,306,837)*
4. Intangible fixed assets	227	III.10	1,000,000,000	1,000,000,000
- Historical cost	*228*		*1,000,000,000*	*1,000,000,000*
- Accumulated amortization	*229*		-	-
II. Long-term assets in progress	**250**		**-**	**151,201,641**
1. Construction in progress	252	III.7	-	151,201,641
III. Other long-term assets	**270**		**885,629,275**	**1,354,198,725**
1. Long-term prepaid expenses	271	III.9b	885,629,275	1,354,198,725
TOTAL ASSETS	**280**		**137,730,704,312**	**124,321,209,225**

TIA SANG BATTERY JOINT STOCK COMPANY

Address: Ton Duc Thang Boulevard, An Hai Ward, Hai Phong City

THE 2ND QUARTER OF 2026 FINANCIAL STATEMENTS

For the fiscal year ending December 31, 2026

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(Continue)

CAPITAL	Code	Note	30/06/2026 VND	01/01/2026 VND
C. LIABILITIES	**300**		**63,634,869,411**	**46,850,294,034**
I. Current liabilities	**310**		**63,408,881,118**	**46,623,715,586**
1. Short-term trade payables	311	III.11	14,315,721,703	7,075,235,362
2. Short-term prepayments from customers	312		2,699,633,232	1,222,811,694
3. Taxes and other payables to State budget	314	III.14	8,222,154	257,803,206
4. Payables to employees	315		1,862,112,924	1,926,908,958
5. Short-term accrued expenses	316	III.12a	66,227,217	147,163,407
6. Other short-term payables	320	III.15a	275,581,276	194,968,585
7. Short-term borrowings and finance lease liabilities	321	III.13	43,907,296,174	35,734,497,665
8. Bonus and welfare fund	323		274,086,438	64,326,709
II. Non-current liabilities	**330**		**225,988,293**	**226,578,448**
1. Other long-term payables	338	III.15b	225,988,293	226,578,448
D. OWNER'S EQUITY	**400**	**III.16**	**74,095,834,901**	**77,470,915,191**
1. Contributed capital	411		67,454,800,000	67,454,800,000
- Common shares with voting rights	*411a*		*67,454,800,000*	*67,454,800,000*
1. Development and investment funds	418		8,023,397,770	7,918,517,906
2. Retained earnings	420		(1,382,362,869)	2,097,597,285
- Retained earnings accumulated till the end of the previous year	*420a*		*1,782,957,692*	*-*
- Retained earnings of the current year	*420b*		*(3,165,320,561)*	*2,097,597,285*
TOTAL CAPITAL	**440**		**137,730,704,312**	**124,321,209,225**

Hai Phong, July 20, 2026

Preparer	Chief Accountant	Director
Bui Thi Thao	Nguyen Van Thoa	Phung Trong Tu

SĐKKD: 0200168458-CTCP CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG Q. AN DƯƠNG T.P HẢI PHÒNG

TIA SANG BATTERY JOINT STOCK COMPANY
Address: Ton Duc Thang Boulevard, An Hai Ward, Hai Phong City
THE 2ND QUARTER OF 2026 FINANCIAL STATEMENTS
For the fiscal year ending December 31, 2026

INCOME STATEMENT

The 2nd Quarter of 2026

ITEMS	Code	Note	The 2nd Quarter		Accumulated from the beginning of the year to the end of this period	
			This year	Previous Year	This year	Previous Year
1. Revenue from sales of goods and rendering of services	01	18	**42,965,911,752**	**58,775,646,084**	**91,963,118,309**	**102,405,632,982**
2. Revenue deductions	02	19	748,983,235	1,099,911,686	5,861,164,984	2,192,537,800
3. Net revenue from sales of goods and rendering of services	10	20	**42,216,928,517**	**57,675,734,398**	**86,101,953,325**	**100,213,095,182**
4. Cost of goods sold and services rendered	11	21	**37,976,943,470**	**52,467,179,908**	**76,949,363,548**	**89,634,290,412**
5. Gross profit from sales of goods and rendering of services	20		**4,239,985,047**	**5,208,554,490**	**9,152,589,777**	**10,578,804,770**
6. Financial income	22	22	431,363,643	696,033,423	844,423,682	1,312,798,774
7. Financial expense	23	23	359,723,547	370,477,068	550,931,612	593,599,004
In which: Interest expense	*24*		*312,202,464*	*365,615,518*	*469,932,136*	*583,961,878*
8. Selling expense	25	26a	5,222,473,003	3,676,459,238	8,896,380,835	7,779,146,494
9. General and administrative expense	26	26b	1,651,823,257	1,729,583,406	3,207,975,618	3,138,569,717
10. Net profit from operating activities	30		**(2,562,671,117)**	**128,068,201**	**(2,658,274,606)**	**380,288,329**
11. Other income	31	24	685,566,718	14,291,340	691,678,278	14,291,340
12. Other expense	32	25	220,888	-	748,103,573	-
13. Other profit	40		**685,345,830**	**14,291,340**	**(56,425,295)**	**14,291,340**
14. Total net profit before tax	50		**(1,877,325,287)**	**142,359,541**	**(2,714,699,901)**	**394,579,669**
15. Current corporate income tax expense	51	27	-	28,966,806	450,620,660	79,410,832
16. Profit after corporate income tax	60		**(1,877,325,287)**	**113,392,735**	**(3,165,320,561)**	**315,168,837**
17. Basic earnings per share	70	28	**(278)**	**17**	**(469)**	**47**

Hai Phong, July 20, 2026

Preparer	Chief Accountant	Director
Bui Thi Thao	Nguyen Van Thoa	Phung Trong Tu

CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG

CASH FLOW STATEMENT

(Indirect method)
The 2nd Quarter of 2026

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period This year	Previous Year
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	***01***		***(2,714,699,901)***	***394,579,669***
2. Adjustment for			***2,414,845,935***	***2,298,490,046***
- Depreciation and amortization of fixed assets and investm	02		2,604,200,233	2,607,550,989
- Provisions	03		(43,397,652)	(12,948,473)
- Exchange gains / losses from retranslation of monetary ite	04		31,464,501	2,474,489
- Gains / losses from investment	05		(647,353,283)	(882,548,837)
- Interest expense	06		469,932,136	583,961,878
3. Operating profit before changes in working capital	***08***		***(299,853,966)***	***2,693,069,715***
- Increase or decrease in receivables	09		(5,284,666,544)	(1,780,014,387)
- Increase or decrease in inventories	10		(9,611,349,980)	(18,065,943,791)
- Increase or decrease in payables (excluding interest	11		8,618,995,424	7,618,848,829
- Increase or decrease in prepaid expenses	12		537,339,308	(1,054,043,270)
- Interest paid	14		(455,802,014)	(575,997,928)
- Corporate income tax paid	15		(699,312,607)	(329,360,855)
- Other payments on operating activities	17		-	(398,440,000)
Net cash flow from operating activities	***20***		***(7,194,650,379)***	***(11,891,881,687)***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		151,201,641	(3,082,800,000)
2. Loans and purchase of debt instruments from other	23		(12,000,000,000)	(14,500,000,000)
3. Collection of loans and resale of debt instrument of other entities	24		6,500,000,000	12,500,000,000
4. Interest and dividend received	27		569,040,959	306,157,065
Net cash flow from investing activities	***30***		***(4,779,757,400)***	***(4,776,642,935)***
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		59,183,243,321	95,746,253,878
2. Repayment of principal	34		(51,010,444,812)	(76,922,091,031)
3. Dividends or profits paid to owners	36		-	(4,721,836,000)
Net cash flow from financing activities	***40***		***8,172,798,509***	***14,102,326,847***
Net cash flows in the year	**50**		**(3,801,609,270)**	**(2,566,197,775)**
Cash and cash equivalents at the beginning of the	**60**		**5,185,968,872**	**5,850,968,675**
Effect of exchange rate fluctuations	61		(27)	36,589
Cash and cash equivalents at the end of the year	**70**	**III.1**	**1,384,359,575**	**3,284,807,489**

Hai Phong, July 20, 2026

Preparer	Chief Accountant	Director
Bui Thi Thao	**Nguyen Van Thoa**	**Phung Trong Tu**

SĐKKD: 0200168458 C.T.C.P CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG Q. AN DƯƠNG T.P HẢI PHÒNG

NOTES TO FINANCIAL STATEMENTS
The 2nd Quarter of 2026

I. CHARACTERISTICS OF ENTERPRISE ACTIVITIES

Form of capital ownership

Tia Sang Battery Joint Stock Company was converted from a State-owned Enterprise according to Decision No. 54/2004/QD-BCN dated June 22, 2004 of the Minister of Industry on converting Tia Sang Battery Company into Tia Sang Battery Joint Stock Company.

The company operates under Business Registration Certificate No. 0200168458 (old No: 02030001032), first registered on October 1, 2004 and the 11th amendment on 10 January 2025, issued by the Department of Planning and Investment of Hai Phong City.

The Company's head office: Ton Duc Thang Boulevard, An Hai Ward, Hai Phong City.

The Company's charter capital is VND 67,454,800,000, divided into 6,745,480 shares, with a par value of VND 10,000 per share, without preferential shares. Of which, Duc Giang Chemicals Group owns 3,440,252 shares equivalent to VND 34,402,520,000, accounting for 51% of the charter capital.

Business field: Production of all kinds of batteries

Business activities

The Company's main activities are:

- Production of batteries and accumulators.
- Wholesale of common chemicals (except those used in agriculture); Wholesale of raw materials and supplies for battery production; Wholesale of battery spare parts.

Corporate structure

* The Company's member entities are as follows:

Hanoi Branch	No. 18/44 Duc Giang, Viet Hung Ward, Hanoi City
Danang Branch	No. 800 Nguyen Luong Bang, Hai Van Ward, Da Nang City
Ho Chi Minh City Branch	No. 63, Street S11, Tay Thanh Ward, Ho Chi Minh City

* Number of employees: As of June 30, 2026, the Company has 150 employees.

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period and accounting currency

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.

This accounting period: From January 1, 2026 to June 30, 2026

The Company maintains its accounting records in Vietnam Dong (VND).

2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The company applies the Corporate Accounting Regime issued according to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the Standards and the current Enterprise Accounting Regime being applied.

3. Foreign currency transactions

Foreign currency transactions during the accounting period are converted into Vietnamese Dong at the actual exchange rate on the transaction date.

This actual exchange rate is determined according to the following principles:

- When buying and selling foreign currency: the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- When recording receivables, payables, when purchasing assets or making immediate payments in foreign currency: is the average exchange rate between the buying - selling rate of the commercial bank of the Company that generates frequent transactions;

4. Cash and cash equivalents

Cash includes cash in hand and demand bank deposits.

Cash equivalents are short-term investments with a recovery period of no more than 03 months from the investment date, are highly liquid, can be easily converted into known amounts of cash and are subject to an insignificant risk of conversion into cash.

5. Receivables

Receivables are tracked in detail by receivable term, receivable entity, original currency, and other factors according to the Company's management needs.

Provision for doubtful debts is made for each doubtful debt based on the expected level of loss that may occur.

6. Inventories

Inventories are initially recorded at cost, including purchase costs, processing costs and other directly related costs incurred in bringing the inventories to their location and condition at the time of initial recording. After initial recording, at the time of preparing the Financial Statements, if the net realizable value of the inventory is lower than the original price, the inventory is recorded at net realizable value.

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

7. Financial investments

Held-to-maturity investments: are investments that the Company has the intention and ability to hold until maturity.

Held-to-maturity investments include bank deposits with maturities of more than three months to one year and are recorded at cost.

8. Fixed assets

Tangible fixed assets and intangible fixed assets are initially recorded at cost. During use, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and residual value. Depreciation is calculated using the straight-line method.

Leased fixed assets are recorded at their original cost, either at their fair value or at the present value of the minimum lease payments (if the fair value is higher than the present value of the minimum lease payments) plus initial direct costs incurred in connection with the lease (excluding VAT). During use, leased fixed assets are recorded at their original cost, accumulated depreciation and residual value.

Fixed asset depreciation is provided using the straight-line method with the estimated depreciation period as follows:

- Buildings, structures	05 - 25 years
- Machinery and equipment	03 - 15 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 10 years
- Other assets	05 - 10 years
- Long-term land use rights without depreciation	

9. Prepaid expenses

Expenses incurred related to the business performance of many accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance in the following accounting periods.

The calculation and allocation of long-term prepaid expenses into production and business expenses for each accounting period is based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

10. Payables

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs.

11. Borrowings and finance lease liabilities

The value of the finance lease liability is the total amount payable calculated by the present value of the minimum lease payments or the fair value of the leased asset.

Loans and financial lease liabilities are tracked by each lending entity, each loan agreement and the repayment term of the loans and financial lease liabilities. In case of loans and liabilities in foreign currency, detailed tracking is performed in the original currency.

12. Borrowing costs

Borrowing costs are recorded as production and business expenses in the period when incurred, except for borrowing costs directly related to the investment, construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

13. Accrued expenses

Payables for goods and services received from sellers or provided to buyers during the reporting period but not actually paid and other payables are recorded in production and business expenses of the reporting period.

The recording of payable expenses into production and business expenses during the period is carried out according to the principle of matching between revenue and expenses incurred during the period.

14. Provisions for payables

Provisions are only recognized when the following conditions are satisfied:

- The company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation;
- Provide a reliable estimate of the value of that liability.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

The provision for payables is recorded in the production and business expenses of the accounting period. The difference between the amount of provision for payables established in the previous period that is not fully used and the amount of provision for payables established in the reporting period is reversed and recorded as a reduction in production and business expenses of the period.

15. Owner's equity

Owner's equity is recorded at the actual capital contributed by the owner.

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling situation. Profit distribution is made when the Company has undistributed profit after tax. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law.

16. Revenue

Sales revenue

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

Financial revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is measured with relative certainty;

17. Revenue deductions

Deductions from sales revenue and service provision arising during the year are Trade discounts, sales discounts and sales returns.

Trade discounts, sales discounts, and sales returns arising in the same period of consumption of products, goods, and services are adjusted to reduce the revenue of the period in which they arise. In cases where products, goods, and services have been consumed in previous periods and revenue deductions arise in the following period, revenue reductions are recorded according to the following principles: if they arise before the issuance of the Financial Statements, revenue reductions are recorded on the Financial Statements of the reporting period (previous period), and if they arise after the issuance of the Financial Statements, revenue reductions are recorded for the period in which they arise (next period).

18. Cost of goods sold

Cost of goods sold during the year is recorded in accordance with revenue generated during the year and ensures compliance with the principle of prudence.

19. Financial expenses

Expenses recorded in financial expenses include:

- Borrowing costs;
- Exchange rate losses of transactions involving foreign currencies

20. Corporate income tax

Current corporate income tax expense is determined based on taxable income in the period and corporate income tax rate in the current accounting period.

21. Related Parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making decisions on financial and operating policies. The Company's related parties are Duc Giang Chemicals Group Joint Stock Company as the parent company, subsidiaries, affiliated companies invested in and controlled or have significant influence by the parent company, members of the Board of Directors and the Board of Management of the Company.

III. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
- Cash	97,439,997	638,290,641
- Demand deposits	1,286,919,578	4,547,678,231
	1,384,359,575	**5,185,968,872**

2. FINANCIAL INVESTMENTS

Held to maturity investments

	30/06/2026	01/01/2026
	Original cost	Original cost
	VND	VND
Short term investment	**24,100,000,000**	**18,600,000,000**
- Deposits (i)	24,100,000,000	18,600,000,000
Long term investment	-	-
	24,100,000,000	**18,600,000,000**

(i) As at June 30, 2026, the Company's short-term held-to-maturity investments are deposits with terms of 06 to 12 months with a total value of VND 24,100,000,000 deposited at Joint Stock Commercial Bank for Investment and Development of Vietnam - East Hai Phong Branch and Asia Commercial Joint Stock Bank - Hoang Cau Branch and Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Transaction Centre with interest rates from 4.5% to 8.0%/year.

3. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
a) Short term		
Related parties	***34,101,000***	***39,945,182***
- Duc Giang Chemicals Group Joint Stock Company	3,127,680	29,004,782
- Duc Giang Lao Cai Chemicals Limited Company	26,767,800	-
- Van Minh Company Limited	4,205,520	10,940,400
Others	***20,796,405,622***	***18,512,168,388***
- Mohammed Abdullall Sabr for Import	-	2,912,653,826
- TM SKY Limited	3,329,969,361	1,122,375,463
- Abdulghani Ali Al-Herwi Trading Houses	2,181,146,565	-
- Saber Brothers Company	640,306,182	-
- Cao Son Coal Joint Stock Company	729,650,700	395,725,338
- BMC VinhPhuc Joint Stock Company	35,532,000	557,496,000
- Other customers	13,879,800,814	13,523,917,761
	20,830,506,622	**18,552,113,570**
b) Long term		

4. OTHER SHORT-TERM RECEIVABLES

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
a) Short term		
- Interest receivable	451,676,710	373,364,386
- Advance receivable	240,816,843	146,789,499
- Bet, deposit	142,030,520	12,000,000
- Other receivables	16,905,916	16,905,916
	851,429,989	**549,059,801**
b) Long term		

5. DOUBTFUL DEBTS

Receivables, loans that are overdue or not overdue but unlikely to be recovered:

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Duy Thinh Company Limited	838,646,000	-	838,646,000	-
- Hong Ha Service Trading Company Limited	482,504,836	-	482,504,836	-
- Thien Ngan Trading and Service	440,000,007	-	440,000,007	-
- Phong Lam Company Limited	431,170,879	-	431,170,879	-
- Truong Nhat Battery Store	399,330,910	-	399,330,910	-
- Others	2,522,792,262	139,475,479	2,527,792,262	139,475,479
	5,114,444,894	**139,475,479**	**5,119,444,894**	**139,475,479**

6. INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Raw materials	35,760,801,594	-	35,282,495,923	-
- Tools, supplies	7,823,646,099	-	6,102,615,669	-
- Product	22,767,747,857	(292,944,183)	14,650,706,002	(331,341,835)
- Goods	33,805,959	-	54,348,906	-
- Goods in transit for sale	3,590,771,753	-	4,275,256,782	-
	69,976,773,262	**(292,944,183)**	**60,365,423,282**	**(331,341,835)**

7. LONG-TERM ASSETS IN PROGRESS

Construction in progress

	30/06/2026	01/01/2026
	VND	VND
Major repair of fixed assets	**-**	**151,201,641**
- Major repair of the electrode drying and annealing furnace	-	151,201,641
	-	**151,201,641**

8. TANGIBLE FIXED ASSETS (Page 14)

9. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
- Tools and equipment	83,945,469	202,809,855
- Fixed asset repair expenses	172,858,524	-
- Others	122,764,004	245,528,000
	379,567,997	**448,337,855**
b) Long term		
- Tools and equipment	505,189,543	666,925,291
- Major repair costs of fixed assets	380,439,732	687,273,434
	885,629,275	**1,354,198,725**

10. INTANGIBLE FIXED ASSETS

The Company's intangible fixed assets as of June 30, 2026 have an original value of 1 billion VND, which is the long-term land use right according to the land use right certificate No. BE 572895 dated August 10, 2011, with an area of 200.8 m² at lot No. 800 Nguyen Luong Bang Street, Hai Van Ward, Da Nang City. The land lot is currently used to open the Company's Da Nang Branch.

8 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery and equipment	Means of transportation and transmission	Office equipment	Other tangible fixed assets	Total
Historical cost						
Beginning balance	25,274,880,414	113,253,471,508	4,390,711,010	452,958,000	9,103,716,075	152,475,737,007
- Purchase in the period	-	-	-	-	-	-
Ending balance	**25,274,880,414**	**113,253,471,508**	**4,390,711,010**	**452,958,000**	**9,103,716,075**	**152,475,737,007**
Accumulated depreciation						
Beginning balance	19,291,084,792	101,817,167,847	4,001,660,332	452,958,000	7,658,435,866	133,221,306,837
- Depreciation during the period	410,425,121	1,848,988,934	19,907,406	-	324,878,772	2,604,200,233
Ending balance	**19,701,509,913**	**103,666,156,781**	**4,021,567,738**	**452,958,000**	**7,983,314,638**	**135,825,507,070**
Net carrying amount						
Beginning balance	5,983,795,622	11,436,303,661	389,050,678	-	1,445,280,209	19,254,430,170
Ending balance	**5,573,370,501**	**9,587,314,727**	**369,143,272**	**-**	**1,120,401,437**	**16,650,229,937**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: 90,391,059,265 VND

11. TRADE PAYABLES

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
a) Short term		
Related parties	***582,449,997***	***550,224,204***
- Duc Giang Chemicals Group Joint Stock Company	-	137,698,191
- Van Minh Company Limited	582,449,997	412,526,013
Others	***13,733,271,706***	***6,525,011,158***
- Thuan Hung Plastic – Mechanical and Construction Joint Stock Company	-	304,128,000
- Thai United Industry CO.,Ltd	-	715,627,265
- Metstar Industries Private Limited	7,436,667,415	-
- Green Cao Bang Battery Company Limited	3,325,276,649	-
- Huizhou Hilong New Material Technology Co.,LTD.	-	266,724,224
- Kim Vu Minh Company Limited	-	263,687,551
- Hoa Thap Company Limited	319,277,160	546,614,568
- Van Giang - Van Nam Import Export Co., Ltd	-	1,267,497,241
- Others	2,652,050,482	3,160,732,309
	14,315,721,703	**7,075,235,362**

b) Long term

12. ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
Interest expense	21,227,217	7,097,095
Prepaid office rental expenses	45,000,000	45,000,000
Prepaid logicstic expenses	-	95,066,312
	66,227,217	**147,163,407**

b) Long term

13. BORROWINGS AND FINANCE LEASE LIABILITIES (Page 16)

14. TAX AND OTHER PAYABLES TO THE STATE BUDGET (Page 17)

13 BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the period		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Bank loan	**35,734,497,665**	**35,734,497,665**	**59,183,243,321**	**51,010,444,812**	**43,907,296,174**	**43,907,296,174**
- BIDV (i)	17,066,232,952	17,066,232,952	27,920,851,948	32,342,180,099	12,644,904,801	12,644,904,801
- ACB (ii)	-	-	13,623,811,816	-	13,623,811,816	13,623,811,816
- Vietinbank (iii)	18,668,264,713	18,668,264,713	17,638,579,557	18,668,264,713	17,638,579,557	17,638,579,557
Total Short-term borrowings	**35,734,497,665**	**35,734,497,665**	**59,183,243,321**	**51,010,444,812**	**43,907,296,174**	**43,907,296,174**

(i) The company's short-term loan at Vietnam Joint Stock Commercial Bank for Investment and Development - Ha Thanh Branch, under contract No. 01/2026/5131017/HDTD signed on June 19, 2026, with a credit limit of VND 100 billion or an equivalent amount in foreign currency. The purpose is to supplement working capital, issue guarantees, and open L/C to serve the company's production and business activities.

(ii) The company's short-term loan at the Asia Commercial Joint Stock Bank – Hoang Cau Branch, under contract No. HCA.DN.4776.220526 signed on May 25, 2026, with a credit limit of VND 88 billion or an equivalent amount in foreign currency. The purpose is to supplement working capital, issue guarantees, and open L/C to serve the company's production and business activities.

(iii) The company's short-term loan at the Vietnam Joint Stock Commercial Bank For Industry And Trade – Ha Noi Branch, under contract No. 01/2025-HĐCVHM/NHCT106-TIBACO signed on Sep 19, 2025, with a credit limit of VND 35 billion or an equivalent amount in foreign currency. The purpose is to supplement working capital to serve the company's production and business activities.

b) Long-term borrowings

14 TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Beginning balance		During the period		Ending balance	
	Receivable 01/01/2026	Payables 01/01/2026	Payables in the period	Actual payment in the period	Receivables 30/06/2026	Payables 30/06/2026
- Value Added Tax	-	-	4,034,164,841	4,171,644,534	137,479,693	-
- Export, import duties	-	-	51,260,905	51,260,905	-	-
- Corporate income tax	-	248,691,947	450,620,660	699,312,607	-	-
- Personal income tax	-	9,111,259	11,281,144	12,170,249	-	8,222,154
- Land tax and land rent	515,154,016	-	866,651,526	351,497,510	-	-
- Fees, charges and other payables	-	-	493,721,485	493,721,485	-	-
	515,154,016	**257,803,206**	**5,907,700,561**	**5,779,607,290**	**137,479,693**	**8,222,154**

15. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
a) Short term		
Trade union fee	107,535,959	87,086,676
Other payables	168,045,317	107,881,909
- Sales support	*67,793,570*	*39,022,000*
- Charity and social security funds	*65,078,709*	*65,078,709*
- Others	*35,173,038*	*3,781,200*
	275,581,276	**194,968,585**
b) Long term		
Long-term deposits, collateral received	225,988,293	226,578,448
	225,988,293	**226,578,448**

16. OWNER'S EQUITY

a) Changes in owner's equity

	Owner's equity	Development Investment Fund	Retained earnings	**Total**
	VND	VND	VND	**VND**
Beginning balance of previous year	**67,454,800,000**	**7,738,382,855**	**5,214,771,051**	**80,407,953,906**
Profit for previous period	-	-	315,168,837	315,168,837
Provision of funds from profits	-	180,135,051	(492,935,051)	(312,800,000)
Development investment fund	-	*180,135,051*	*(180,135,051)*	-
Bonus and welfare fund	-	-	*(312,800,000)*	*(312,800,000)*
Profit distribution	-	-	(4,721,836,000)	(4,721,836,000)
Ending balance of previous period	**67,454,800,000**	**7,918,517,906**	**315,168,837**	**75,688,486,743**
Beginning balance of current year	**67,454,800,000**	**7,918,517,906**	**2,097,597,285**	**77,470,915,191**
Profit for this period	-	-	(3,165,320,561)	(3,165,320,561)
Profit distribution	-	-	-	-
Development investment fund	-	104,879,864	(104,879,864)	-
Benefit reward fund	-	-	(209,759,729)	(209,759,729)
Ending balance of this period	**67,454,800,000**	**8,023,397,770**	**(1,382,362,869)**	**74,095,834,901**

The Resolution of the 2026 Annual General Meeting of Shareholders No. 02/2026/NQ-DHDCD dated June 29, 2026 of the Company approved the distribution of profits in 2025 as follows:

	Rate	Value
	%	VND
Undistributed after-tax profit	100	2,097,597,285
Provision for development investment fund	5	104,879,864
Appropriation for reward and welfare fund	10	209,759,729
Dividend payment (equivalent to 0% of charter capital)	0	0
Remaining undistributed after-tax profit	85	1,782,957,692

b, Details of Contributed capital

	Ending of the period	Rate	Beginning of the year	Rate
	VND	%	VND	%
Capital contribution of Duc Giang Chem Group	34,402,520,000	51.00%	34,402,520,000	51.00%
Capital contributions of others	33,052,280,000	49.00%	33,052,280,000	49.00%
	67,454,800,000	**100%**	**67,454,800,000**	**100%**

c) Capital transactions with owners and distribution of dividends and profit sharing

	30/06/2026	01/01/2026
Owner's equity	VND	VND
- *At the beginning of the year*	*67,454,800,000*	*67,454,800,000*
- *At the end of the period*	*67,454,800,000*	*67,454,800,000*

d) Stocks

	30/06/2026	01/01/2026
	VND	VND
Number of shares registered for issuance	6,745,480	6,745,480
Number of shares sold to the public	6,745,480	6,745,480
- *Common stock*	*6,745,480*	*6,745,480*
Number of shares outstanding	6,745,480	6,745,480
- *Common stock*	*6,745,480*	*6,745,480*
Outstanding shares par value (VND):	10,000	10,000

e) Company funds

	30/06/2026	01/01/2026
	VND	VND
- Development investment fund	8,023,397,770	7,918,517,906
	8,023,397,770	**7,918,517,906**

g) Income and expenses, profits and losses directly recorded to owner's equity in accordance with specific Accounting standards

17. OFF-BALANCE SHEET ITEMS

a) Leasehold assets

The Company signed a land lease contract in An Hai ward, Hai Phong city for the purpose of building an office and a factory from December 1, 1994 to December 1, 2044 with an area of 34.894 m2 and in Hong Bang ward, Hai Phong city for the purpose of building a product showroom from October 15, 1993 to October 15, 2043 with an area of 106 m2. According to these contracts, the Company must pay annual land rent until the contract expires according to current regulations of the State.

b) Foreign currencies

	Calculation unit	30/06/2026	01/01/2026
- US Dollar	USD	1,037.37	48,108.09

18. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Revenue from sale of goods	91,963,118,309	102,405,632,982
	91,963,118,309	**102,405,632,982**
In which: Revenue from related parties (Details in Note 29)	256,078,760	129,770,880

19. REVENUE DEDUCTIONS

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Trade discounts	1,653,410,600	2,192,537,800
Sale returns	4,207,754,384	-
	5,861,164,984	**2,192,537,800**

20. NET REVENUE FROM SALES AND SERVICES

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Revenue from sale of goods	86,101,953,325	100,213,095,182
	86,101,953,325	**100,213,095,182**

21. COST OF GOODS SOLD

	Accumulated from the beginning of the year end of this term	
	This year	Previous year
	VND	VND
Cost of finished products and goods sold	76,908,318,759	89,639,383,481
Provision for devaluation of inventories	41,044,789	(5,093,069)
	76,949,363,548	**89,634,290,412**

22. FINANCIAL INCOME

	Accumulated from the beginning of the year end of this term	
	This year	Previous year
	VND	VND
Interest income	647,353,283	882,548,837
Realised exchange gain	197,070,399	430,249,937
	844,423,682	**1,312,798,774**

23. FINANCIAL EXPENSES

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Interest expenses	469,932,136	583,961,878
Realised exchange loss	49,534,975	7,162,637
Unrealised exchange loss	31,464,501	2,474,489
	550,931,612	**593,599,004**

24. OTHER INCOME

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Other income	691,678,278	14,291,340
	691,678,278	**14,291,340**

25. OTHER EXPENSES

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Other expenses	748,103,573	-
	748,103,573	**-**

26. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES

a) ***Selling expenses include:***

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Raw materials	229,606,418	225,630,578
Labour expenses	2,507,260,452	2,387,154,840
Tools, equipment, supplies expenses	50,110,045	25,914,361
Depreciation expenses	80,980,494	80,980,494
Tax, Charge, Fee	35,248,601	29,992,165
Provision/Reversal of provision for product warranty	1,759,555,832	966,276,985
Expenses of outsourcing services	2,311,507,256	2,074,915,223
Other expenses in cash	1,922,111,737	1,988,281,848
	8,896,380,835	**7,779,146,494**

b) ***General administrative expense include:***

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Raw materials	4,695,181	20,226,446
Labour expenses	1,341,310,602	1,288,414,227
Tools, equipment, supplies expenses	49,759,550	31,250,060
Depreciation expenses	274,550,034	274,550,034
Tax, Charge, Fee	855,649,026	858,973,026
Provision expenses/ Reversal of provision expenses	(5,000,000)	(7,855,404)
Expenses of outsourcing services	556,634,953	529,040,382
Other expenses in cash	130,376,272	143,970,946
	3,207,975,618	**3,138,569,717**

27. CURRENT CORPORATE INCOME TAX EXPENSES

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Corporate income tax from main business activities		
Total accounting profit before corporate income tax	(2,714,699,901)	394,579,669
Adjustments to increase	764,023,384	2,511,078
Adjustments for reduction	(2,038,850)	(36,589)
Taxable income	(1,952,715,367)	397,054,158
Current corporate income tax expense (tax rate 20%)	**-**	**79,410,832**
Adjustment of tax expenses from previous period	450,620,660	-
Tax payable at the beginning of the period	248,691,947	329,360,855
Tax paid in the period	(699,312,607)	- 329,360,855
Corporate income tax payable at the end of the period from main business ac	**-**	**79,410,832**

28. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	Accumulated from the beginning of the year end of this period	
	This year	Previous year
	VND	VND
Net profit after tax	(3,165,320,561)	315,168,837
Profits distributed to common shares	(3,165,320,561)	315,168,837
Average number of outstanding common shares in circulation in the period	6,745,480	6,745,480
Basic earnings per share	**(469)**	**47**

As at June 30, 2026, the Company does not have stocks with potential dilutive earnings per share.

29. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
- Duc Giang Chemicals Group Joint Stock Company	Parent company
- Duc Giang Chemicals Group Joint Stock Company - Lao Cai Branch	Parent company's Branch
- Duc Giang Lao Cai Chemicals Limited Company	Subsidiary of Parent Company
- Duc Giang Dinh Vu Chemicals One Member Company Limited	Subsidiary of Parent Company
- Duc Giang - Dak Nong Chemical Limited Company	Subsidiary of Parent Company
- Duc Giang Nghi Son Chemicals Limited Company	Subsidiary of Parent Company
- Vietnam Apatit Phosphorus Joint Stock Company	Subsidiary of Parent Company
- Phosphorus 6 One Member Limited Company	Subsidiary of Parent Company
- Van Minh Company Limited	Related parties of the Company's Chairman

In addition to the information with related parties presented in the above Note, during the year, the Company has transactions with related parties as follows:

Transactions arising during the period:

	Accumulated from the beginning of the year end of this term	
	This year	**Previous year**
	VND	VND
Sales revenue	**256,078,760**	**129,770,880**
- Duc Giang Chemicals Group Joint Stock Company	54,577,760	45,988,480
- Duc Giang Chemicals Group Joint Stock Company - Lao Cai Branch	-	30,420,400
- Duc Giang Lao Cai Chemicals Limited Company	182,760,000	43,121,000
- Duc Giang Nghi Son Chemicals Limited Company	1,947,000	7,999,000
- Vietnam Apatit Phosphorus Joint Stock Company	6,930,000	-
- Van Minh Company Limited	9,864,000	2,242,000
Purchase of goods and services	**1,161,628,554**	**4,633,168,321**
- Duc Giang Chemicals Group Joint Stock Company	68,875,507	4,515,383,539
- Duc Giang Lao Cai Chemicals Limited Company	-	33,828,631
- Van Minh Company Limited	1,092,753,047	83,956,151
Purchase of fixed assets	**-**	**3,082,800,000**
- Duc Giang Chemicals Group Joint Stock Company	-	3,082,800,000

30. SEGMENT REPORTING

a) Under business fields:

Because the Company's main activities are manufacturing and trading batteries, the Company does not present Segment Reports by business sector.

b) Under geographical areas:

	Domestic	Overseas	**Grand Total**
	VND	VND	**VND**
Net revenue from sales to external customers	58,136,561,300	27,965,392,025	86,101,953,325
Segment assets	14,676,337,627	6,154,168,995	20,830,506,622
Unallocated assets	-	-	116,900,197,690
Total cost of purchase of fixed assets	-	-	-

31. COMPARATIVE FIGURES

Comparative figures on the Balance Sheet and corresponding notes are figures on the Financial Statements for the fiscal year ending December 31, 2025, which have been audited by AASC Auditing Firm Company Limited.

Hai Phong, July 20, 2026

Preparer	Chief Accountant	Director
Bui Thi Thao	Nguyen Van Thoa	Phung Trong Tu

CÔNG TY CỔ PHẦN ẮC QUY TIA SÁNG