

No.: **2.3.9**.../CV-TL

*Ho Chi Minh, March 31, 2026*

Re: Disclosure of retrospective adjustments to the 2023 audited financial statements and the 2024 audited financial statements.

**EXTRAORDINARY INFORMATION DISCLOSURE**

To:

- State Securities Commission;
- Hanoi Stock Exchange.

1. Organization name: Thanh Le Corporation.

- Stock code: TLP
- Address: No. 63, Yersin Street, Thu Dau Mot Ward, Ho Chi Minh City.
- Tel: 0274 3829534 – 3829535      Fax: 0274 3824 112
- Person in charge of information disclosure: Ms. Pham Thi Bang Trang.
- Position: General Director.

2. Content of information disclosure:

Based on Official Dispatch No. 6705/UBCK-GSDC dated October 24, 2025, of the Chairman of the State Securities Commission regarding the 2024 financial statements which had not yet allocated the long-term prepaid expenses item for additional goodwill for the year 2023,

Based on Circular No. 83/2025/TT-BTC dated August 15, 2025, on the abolition of Circular No. 138/2012/TT-BTC dated August 20, 2012, guiding the allocation of business goodwill value for joint-stock companies converted from state-owned companies of the Minister of Finance,

Based on the 2025 audited financial statements,

Thanh Le Corporation has reviewed and decided to retrospectively adjust the financial statements to perform the allocation of this expense over a period of 03 years from 2023 to 2025 (specifically: retrospective adjustment of the 2023 separate and consolidated financial statements, and the 2024 separate and consolidated financial statements).

Detailed adjustments are according to the attached appendices. Figures not mentioned in the appendices remain unchanged.

3. Type of information disclosure:

- ☐ Periodic      ☒ Extraordinary      ☐ 24h      ☐ Upon request

4. This information has been disclosed on the website [www.thalexim.vn](http://www.thalexim.vn) of Thanh Le Corporation.

We hereby affirm that the information disclosed above is accurate and we assume full legal responsibility for the content of the disclosed information.

***Recipients:***

- As stated above;
- Archived: Administration, Accounting.

**ORGANIZATION REPRESENTATIVE  
AUTHORIZED DISCLOSURE OFFICER**

*(Signature, full name, title, seal)*



**GENERAL DIRECTOR**

**Phạm Thị Bang Trang**

Nội dung dịch sang tiếng Anh chỉ sử dụng cho mục đích thông tin và không dùng thay thế cho nội dung tiếng Việt. Trong trường hợp có sự mâu thuẫn giữa nội dung tiếng Việt và nội dung tiếng Anh, nội dung tiếng Việt sẽ được ưu tiên áp dụng.

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**APPENDIX 1: RETROSPECTIVE ADJUSTMENT OF SEPARATE AND CONSOLIDATED  
FINANCIAL STATEMENTS  
Year 2023**

Code	Item	Data as of 31/12/2023 before adjustment	Retrospective adjustment	Data after adjustment
	<b>SEPARATE BALANCE SHEET</b>			
200	NON-CURRENT ASSETS	2.711.612.100.103	(102.472.193.907)	2.609.139.906.196
260	Other non-current assets	316.805.660.131	(102.472.193.907)	214.333.466.224
261	Long-term prepaid expenses	316.805.660.131	(102.472.193.907)	214.333.466.224
270	<b>TOTAL ASSETS</b>	<b>8.573.647.128.394</b>	<b>(102.472.193.907)</b>	<b>8.471.174.934.487</b>
300	LIABILITIES	6.092.452.670.613	(22.542.511.353)	6.069.910.159.260
310	Current liabilities	5.771.394.429.596	(22.542.511.353)	5.748.851.918.243
313	Taxes and other payables to the State	155.931.359.259	(22.542.511.353)	133.388.847.906
400	OWNER'S EQUITY	2.481.194.457.781	(79.929.682.554)	2.401.264.775.227
410	Owner's equity	2.481.194.457.781	(79.929.682.554)	2.401.264.775.227
421	Undistributed profit after tax	99.780.135.115	(79.929.682.554)	19.850.452.561
421b	<i>Undistributed profit after tax accumulated to the end of this period</i>	<i>95.726.145.676</i>	<i>(79.929.682.554)</i>	<i>15.796.463.122</i>
440	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8.573.647.128.394</b>	<b>(102.472.193.907)</b>	<b>8.471.174.934.487</b>
	<b>SEPARATE INCOME STATEMENT</b>			
25	Selling expenses	315.536.480.885	102.472.193.907	418.008.674.792
30	Net profit from business activities	123.440.746.610	(102.472.193.907)	20.968.552.703
50	Total accounting profit before tax	127.510.371.209	(102.472.193.907)	25.038.177.302
51	Current corporate income tax expense	31.784.225.533	(22.542.511.353)	9.241.714.180
60	Profit after corporate income tax	95.726.145.676	(79.929.682.554)	15.796.463.122
	<b>CONSOLIDATED BALANCE SHEET</b>			
200	NON-CURRENT ASSETS	3.283.330.778.869	(102.472.193.907)	3.180.858.584.962
260	Other non-current assets	331.299.234.957	(102.472.193.907)	228.827.041.050
261	Long-term prepaid expenses	331.299.234.957	(102.472.193.907)	228.827.041.050
270	<b>TOTAL ASSETS</b>	<b>9.171.267.192.266</b>	<b>(102.472.193.907)</b>	<b>9.068.794.998.359</b>
300	LIABILITIES	6.444.760.450.219	(22.542.511.353)	6.422.217.938.866
310	Current liabilities	6.119.407.089.202	(22.542.511.353)	6.096.864.577.849
313	Taxes and other payables to the State	161.248.581.413	(22.542.511.353)	138.706.070.060
400	OWNER'S EQUITY	2.726.506.742.047	(79.929.682.554)	2.646.577.059.493
410	Owner's equity	2.726.506.742.047	(79.929.682.554)	2.646.577.059.493
421	Undistributed profit after tax	146.242.168.212	(79.929.682.554)	66.312.485.658
421b	<i>Undistributed profit after tax accumulated to the end of this period</i>	<i>105.916.790.734</i>	<i>(79.929.682.554)</i>	<i>25.987.108.180</i>
440	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9.171.267.192.266</b>	<b>(102.472.193.907)</b>	<b>9.068.794.998.359</b>
	<b>CONSOLIDATED INCOME STATEMENT</b>			
25	Selling expenses	322.274.923.551	102.472.193.907	424.747.117.458
30	Net profit from business activities	157.470.643.187	(102.472.193.907)	54.998.449.280
50	Total accounting profit before tax	162.322.558.437	(102.472.193.907)	59.850.364.530
51	Current corporate income tax expense	41.348.390.467	(22.542.511.353)	18.805.879.114
60	Profit after corporate income tax	120.974.167.970	(79.929.682.554)	41.044.485.416
61	Profit after tax of the parent company	112.824.696.181	(79.929.682.554)	32.895.013.627

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**APPENDIX 1: RETROSPECTIVE ADJUSTMENT OF SEPARATE AND CONSOLIDATED  
FINANCIAL STATEMENTS**  
Year 2024

Code	Item	Data as of 31/12/2024 before adjustment	Retrospective adjustment	Data after adjustment
	<b>SEPARATE BALANCE SHEET</b>			
100	CURRENT ASSETS	5.846.231.139.401	22.542.511.353	5.868.773.650.754
150	Other non-current assets	52.614.566.391	22.542.511.353	75.157.077.744
153	Taxes and other receivables from the State		22.542.511.353	22.542.511.353
200	NON-CURRENT ASSETS	2.618.067.098.592	(128.090.242.384)	2.489.976.856.208
260	Other non-current assets	234.387.203.936	(128.090.242.384)	106.296.961.552
261	Long-term prepaid expenses	234.387.203.936	(128.090.242.384)	106.296.961.552
270	<b>TOTAL ASSETS</b>	<b>8.464.298.237.993</b>	<b>(105.547.731.031)</b>	<b>8.358.750.506.962</b>
400	OWNER'S EQUITY	2.444.979.012.184	(105.547.731.031)	2.339.431.281.153
410	Owner's equity	2.444.979.012.184	(105.547.731.031)	2.339.431.281.153
421	Undistributed profit after tax	49.205.767.667	(105.547.731.031)	(56.341.963.364)
421a	<i>Undistributed profit after tax accumulated to the end of the previous period</i>	70.548.446	(79.929.682.554)	(79.859.134.108)
421b	<i>Undistributed profit after tax accumulated to the end of this period</i>	49.135.219.221	(25.618.048.477)	23.517.170.744
440	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8.464.298.237.993</b>	<b>(105.547.731.031)</b>	<b>8.358.750.506.962</b>
	<b>SEPARATE INCOME STATEMENT</b>			
25	Selling expenses	403.411.075.073	25.618.048.477	429.029.123.550
30	Net profit from business activities	44.283.308.341	(25.618.048.477)	18.665.259.864
50	Total accounting profit before tax	49.135.219.221	(25.618.048.477)	23.517.170.744
60	Profit after corporate income tax	49.135.219.221	(25.618.048.477)	23.517.170.744
	<b>CONSOLIDATED BALANCE SHEET</b>			
100	CURRENT ASSETS	6.043.911.827.548	22.542.511.353	6.066.454.338.901
150	Other non-current assets	85.244.048.874	22.542.511.353	107.786.560.227
153	Taxes and other receivables from the State	891.187.458	22.542.511.353	23.433.698.811
200	NON-CURRENT ASSETS	3.016.921.691.001	(128.090.242.384)	2.888.831.448.617
260	Other non-current assets	252.124.976.076	(128.090.242.384)	124.034.733.692
261	Long-term prepaid expenses	252.124.976.076	(128.090.242.384)	124.034.733.692
270	<b>TOTAL ASSETS</b>	<b>9.060.833.518.549</b>	<b>(105.547.731.031)</b>	<b>8.955.285.787.518</b>
400	OWNER'S EQUITY	2.843.906.507.459	(105.547.731.031)	2.738.358.776.428
410	Owner's equity	2.843.906.507.459	(105.547.731.031)	2.738.358.776.428
421	Undistributed profit after tax	107.572.856.881	(105.547.731.031)	2.025.125.850
421a	<i>Undistributed profit after tax accumulated to the end of the previous period</i>	44.562.905.774	(79.929.682.554)	(35.366.776.780)
421b	<i>Undistributed profit after tax accumulated to the end of this period</i>	63.009.951.107	(25.618.048.477)	37.391.902.630
440	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9.060.833.518.549</b>	<b>(105.547.731.031)</b>	<b>8.955.285.787.518</b>
	<b>CONSOLIDATED INCOME STATEMENT</b>			
25	Selling expenses	409.617.824.936	25.618.048.477	435.235.873.413
30	Net profit from business activities	86.966.647.634	(25.618.048.477)	61.348.599.157
50	Total accounting profit before tax	98.415.866.979	(25.618.048.477)	72.797.818.502
60	Profit after corporate income tax	85.910.577.629	(25.618.048.477)	60.292.529.152
61	Profit after tax of the parent company	72.604.364.722	(25.618.048.477)	46.986.316.245

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