

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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



TUNG KUANG INDUSTRIAL JOINT STOCK COMPANYNo. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of the Tung Kuang Industrial Joint Stock Company (hereinafter referred to as the “Company”) presents its Report and the Interim Financial Statements of the Company for the six-month period ended 30 June 2026.

Overview

Tung Kuang Industrial Joint Stock Company, formerly known as Tung Kuang Industrial Company Limited - a 100% foreign owned enterprise, established and operating under the Investment License No. 472033000244 dated 05 April 1995, the first Amendment Investment License dated 18 September 2007 transforming Tung Kuang Industrial Company Limited to Tung Kuang Industrial Joint Stock Company, the second Amendment Investment License to the 17th Amendment Investment Licenses issued by the Management Board of Dong Nai Industrial Zone. The first Certificate of Business Registration No. 3600254361 dated 05 April 1995 issued by the Department of Planning and Investment of Dong Nai province (currently known as the Department of Finance of Dong Nai city).

The Enterprise Registration Certificate has been amended several times, with the latest amendment (9th) dated 20 August 2025, issued by the Department of Finance of Dong Nai city.

The Company’s principal activities are as follows:

- Manufacturing aluminum products in the form of aluminum bars, aluminum tubes, aluminum sheets, aluminum mesh, and aluminum wires, and providing design, repair, and assembly services for aluminum products;
- Manufacturing spare parts for aluminum products installation (rubber washer, plastic sliding wheel, lock handles and door hinges);
- Trading real estates, land use right of owners, users or lessee;
- Manufacturing aluminum sheet and aluminum complex used in construction;
- Aluminum surface processing (paint, wax).

The Company is located at No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city.

The Board of Directors, the Board of the Management, Chief Accountant and the Board of Supervisors during the period and as at the date of this report are as follows:

The Board of Directors

Mr. Liu Chien Lin	Chairman	From 24 April 2026
Mr. Liu Cheng Min	Chairman	To 24 April 2026
Mr. Ma Chia Lung	Vice Chairman	
Mr. Tsan Hsun Lin	Vice Chairman	
Ms. Liu Ching Hua	Member	
Ms. Chen, Tsu	Member	
Mr. Ma Tao Hsin	Member	
Mr. Liu Chien Hung	Member	
Mr. Liu Cheng Min	Member	
Mr. Liu Chen Chin	Member	

The Board of Management and Chief Accountant

Mr. Liu Chien Hung	General Director
Mr. Liu Chien Lin	Vice General Director
Ms. Vu Nguyen Thi Hanh	Chief Accountant

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

Report of the Board of Management (continued)**The Board of Supervisors**

Ms. Ngo Thi Ngoc Quyen	Head of the Supervisory Board	
Mr. Nguyen Chi Doanh	Member	From 24 April 2026
Mr. Chan Hsun Kuo	Member	
Ms. Tran Thi Ngoc Hoa	Member	To 24 April 2026

Legal representative during the period and at the date of the report

Mr. Liu Chien Hung	General Director
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Auditors

Branch of NVA Auditing Co., Ltd. has reviewed the Interim Financial Statements of the Company for the six-month period ended 30 June 2026.

Responsibility of the Board of Management for the Interim Financial Statements

The Board of Management is responsible for the preparation of the Interim Financial Statements do give a true and fair view of the financial position, business performance, and cash flows for the interim period. In preparing the Interim Financial Statements, the Board of Management commits to the following:

- Selecting appropriate accounting policies and applying them consistently;
- Making reasonable and prudent judgements and estimates;
- Preparing and presenting the Interim Financial Statements in compliance with applicable accounting standards, accounting regimes, and prevailing regulations;
- Preparing the Interim Financial Statements on a going concern basis, unless it is inappropriate to presume that the Company will continue its operations;
- Establishing and implementing an effective internal control system to minimize the risk of material misstatement due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Board of Management ensures that accounting records are properly maintained to accurately and fairly reflect the Company's financial position at any time and ensures that the Interim Financial Statements comply with the current application regulations of the Government. At the same time, it is responsible for safeguarding the Company assets and for taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management certifies and confirms that the attached Interim Financial Statements fairly and accurately present the Company's financial position as at 30 June 2026, as well as the business results and cash flows for the six-month period ended on the same date, in accordance with Vietnamese accounting standards, accounting regimes and current application regulations.

On behalf of the Board of Management



Liu Chien Hung
General Director

Dong Nai, 12 August 2026

No. 26.05.1.3/26/BCTC/NVA.CNHN

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: Shareholders, the Board of Directors and the Board of Management

Tung Kuang Industrial Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of Tung Kuang Industrial Joint Stock Company, prepared on 12 August 2026, from page 6 to page 42, including the Interim Statement of Financial Position as at 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the six-month period then ended, and the Notes to the Financial Statements.

Responsibilities of the Board of Management

The Board of Management of Company has responsibility to prepare and present the Interim Financial Statements that give a true and fair view in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System and other current applicable regulations related to the preparation and presentation of the Interim Financial Statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of the Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

Our responsibility is to express a conclusion on the 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 Auditing Standards 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 the Company as at 30 June 2026, and of its business performance and cash flows for the six-month period ended on the same date, in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System, and the current application regulations related to the preparation and presentation of the Interim Financial Statements.

Branch of NVA Auditing Co., Ltd

Vice Director



Pham Duc Bao

Registered Auditor Certificate No: 5308-2025-152-1

Ha Noi, 12 August 2026

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANYNo. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city
INTERIM FINANCIAL STATEMENTS**INTERIM STATEMENT OF FINANCIAL POSITION****As at 30 June 2026***Unit: VND*

ASSETS	Code	Notes	Closing Balance	Opening Balance
A . CURRENT ASSETS	100		669,277,621,011	620,365,542,379
I. Cash and cash equivalents	110		134,870,294,316	139,590,360,082
1. Cash	111	V.1	101,244,345,001	41,254,120,356
2. Cash equivalents	112		33,625,949,315	98,336,239,726
II. Short-term financial investments	120	V.2	70,657,287,123	13,351,281,507
1. Trading securities	121		-	-
2. Provision for decrease in value of trading securities	122		-	-
3. Held-to-maturity investments	123		70,657,287,123	13,351,281,507
III. Short-term receivable	130		72,479,901,199	66,857,637,726
1. Short-term receivable from customers	131	V.3	67,848,062,442	63,796,954,948
2. Short-term advances to suppliers	132	V.4	2,096,435,166	1,457,086,310
3. Short-term inter-company receivables	133		-	-
4. Receivables based on agreed progress of construction contract	134		-	-
5. Other short-term receivables	135	V.5	3,386,824,810	2,445,902,593
6. Provision for doubtful short-term receivables	136	V.6	(851,421,219)	(842,306,125)
7. Assets in shortage awaiting solutions	137		-	-
IV. Inventories	140		283,210,959,432	300,306,909,877
1. Inventories	141	V.7	283,210,959,432	300,306,909,877
2. Provision for inventories obsolescence	142		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		108,059,178,941	100,259,353,187
1. Short-term prepaid expenses	161	V.8	5,020,243,987	3,078,225,315
2. Valued-added tax deductibles	162		5,249,958,961	1,649,594,276
3. Tax and receivables from state budget	163	V.17	111,519,446	167,944,596
4. State bond repurchasing	164		-	-
5. Other current assets	165	V.9	97,677,456,547	95,363,589,000

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS
Interim Statement of Financial Position (continued)

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
B. NON – CURRENT ASSETS	200		273,295,547,491	276,493,984,867
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Capital in subsidiaries	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216		-	-
II. Fixed assets	220		178,568,496,694	189,303,787,405
1. Tangible fixed assets	221	V.10	178,549,873,379	189,262,816,088
- Cost	222		592,209,578,928	592,209,628,928
- Accumulated depreciation	223		(413,659,705,549)	(402,946,812,840)
2. Finance lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.11	18,623,315	40,971,317
- Cost	228		547,332,919	547,332,919
- Accumulated depreciation	229		(528,709,604)	(506,361,602)
III. Long-term biological assets	230		-	-
IV. Investment property	240	V.12	61,867,715,539	63,542,721,631
- Cost	241		83,750,304,619	83,750,304,619
- Accumulated depreciation	242		(21,882,589,080)	(20,207,582,988)
V. Long-term assets in progress	250	V.13	197,925,629	197,925,629
1. Long-term works in progress	251		-	-
2. Construction in progress	252		197,925,629	197,925,629
VI. Long-term investments	260	V.2	15,735,600,000	14,910,782,302
1. Investment in subsidiaries	261		-	-
2. Investment in associates and joint ventures	262		15,735,600,000	14,910,782,302
3. Investment in other entities	263		-	-
VII. Other non-current assets	270		16,925,809,629	8,538,767,900
1. Long-term prepaid expenses	271	V.8	16,925,809,629	8,538,767,900
2. Deferred income tax assets	272		-	-
3. Long-term tools, supplies and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		942,573,168,502	896,859,527,246

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS

Interim Statement of Financial Position (continued)

Unit: VND

RESOURCES	Code	Notes	Closing balance	Opening balance
C. LIABILITIES	300		379,988,324,385	347,390,497,343
I. Current liabilities	310		374,961,842,697	342,364,015,655
1. Short-term trade payables	311	V.15	23,154,482,455	17,683,692,689
2. Short-term advances from customers	312	V.16	32,375,116,131	29,266,328,720
3. Taxes and statutory obligations	314	V.17	3,412,750,202	12,283,022,869
4. Payables to employees	315		5,528,274,461	7,687,154,623
5. Short-term accrues expenses payables	316	V.18	209,712,475	225,043,098
6. Other short-term payable	320	V.19	6,886,693,544	5,465,222,719
7. Short-term borrowings and finance lease liabilities	321	V.14	276,945,318,759	244,140,455,608
8. Bonus and welfare fund	323		26,449,494,670	25,613,095,329
II. Long-term liabilities	330		5,026,481,688	5,026,481,688
1. Other payable	338	V.19	5,026,481,688	5,026,481,688
D. OWNER'S EQUITY	400	V.20	562,584,844,117	549,469,029,903
1. Contributed legal capital	411		468,813,980,000	468,813,980,000
- Common shares with voting rights	411a		468,813,980,000	468,813,980,000
- Preferred shares	411b		-	-
2. Investment and development fund	418		10,534,014,454	7,268,779,772
3. Other equity fund	419		26,438,240,549	24,805,623,208
4. Undistributed after-tax profits	420		56,798,609,114	48,580,646,923
- Accumulated undistributed after-tax profits as of the previous - year - end	420a		42,050,177,559	15,928,300,094
- Undistributed after-tax profits of the current year or current period	420b		14,748,431,555	32,652,346,829
TOTAL RESOURCES	440		942,573,168,502	896,859,527,246

Prepared by



Tran Thi Thanh Ngan

Approved, 12 August 2026

Chief Accountant



Vu Nguyen Thi Hanh

General Director



Luu Chien Hung

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**INTERIM INCOME STATEMENT**

For the six-month period ended 30 June 2026

Unit: VND

Items	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Revenue from sale of goods and provisions of services	01	VI.1	307,756,587,774	385,406,503,832
2. Deductible items	02		-	-
3. Net revenue from sale of goods and provisions of services	10		307,756,587,774	385,406,503,832
4. Cost of goods sold	11	VI.2	255,556,971,184	318,988,268,946
5. Gross profit from sale of goods and provisions of services	20		52,199,616,590	66,418,234,886
6. Gain/(loss) from disposal of investment properties	21		-	-
7. Financial income	22	VI.3	4,249,036,443	5,645,218,575
8. Financial expense	23	VI.4	5,068,679,058	8,631,092,620
<i>In which: Interest expense</i>	24		4,441,990,107	6,076,984,612
9. Selling expense	25	VI.7	11,542,107,793	8,394,274,853
10. General and administration expense	26	VI.8	19,745,190,315	20,518,550,119
11. Net profit from operating activities	30		20,092,675,867	34,519,535,869
12. Other income	31	VI.5	67,217,638	168,577,539
13. Other expense	32	VI.6	1,532,860,962	2,808,520,592
14. Other profit	40		(1,465,643,324)	(2,639,943,053)
15. Profit before tax	50		18,627,032,543	31,879,592,816
16. Current Corporate Income Tax Expense	51	VI.10	3,878,600,988	4,776,688,513
17. Deferred Corporate Income Tax Expense	52		-	-
18. Profit after tax	60		14,748,431,555	27,102,904,303
19. Basic earnings per share	70	VI.11	315	578
20. Diluted earnings per share	71	VI.11	315	578

Prepared by

Chief Accountant

General Director





Tran Thi Thanh Ngan

Vu Nguyen Thi Hanh

Liu Chien Hung

Approved, 12 August 2026

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**INTERIM CASH FLOW STATEMENT**

(According to the indirect method)

For the six-month period ended 30 June 2026

Unit: VND

Items	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
I. Cash flows from operating activities				
1. Profit before tax	01		18,627,032,543	31,879,592,816
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		12,410,296,803	12,952,165,408
- Provisions	03		9,115,094	-
- Gains/losses on unrealized foreign exchange	04		343,388,442	708,964,223
- Gains/losses on investing activities	05		(2,792,879,584)	(2,953,078,081)
- Borrowing costs	06		4,441,990,107	6,076,984,612
- Other adjustments	07		-	-
3. Operating income before changes in working capital	08		33,038,943,405	48,664,628,978
- Increase/decrease in receivables	09		(30,797,977,100)	26,374,867,203
- Increase/decrease in inventories	10		17,399,991,241	116,458,719,940
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		26,253,815,514	(62,374,881,660)
- Increase/decrease in prepaid expenses	12		(10,329,060,401)	(3,414,816,105)
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		(4,457,320,730)	(6,057,113,416)
- Corporate income tax paid	15		(12,425,835,489)	(9,290,977,727)
- Other cash inflows from operating activities	16		18,836,000	-
- Other cash outflows for operating activities	17		(815,054,000)	(639,135,000)
Net cash flows from operating activities	20		17,886,338,440	109,721,292,213
II. Cash flows from investing activities				
1. Cash outflows for purchase and construction of fixed assets and other long-term assets	21		-	(1,915,869,090)
2. Cash inflows from disposal and sale of fixed assets and other long-term assets	22		-	150,000,000
3. Cash outflows for lending and purchase of debt instruments of other entities	23		(69,939,520,000)	-
4. Cash inflows from loan repayments and sale of debt instruments of other entities	24		13,300,000,000	-
5. Cash outflows for equity investments in other entities	25		(824,817,698)	-
6. Cash inflows from recovery of equity investments in other entities	26		-	-
7. Cash inflows from interest on loans, dividends, and profit distributions	27		2,126,393,968	3,513,058,623
Net cash flows from investing activities	30		(55,337,943,730)	1,747,189,533

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**Interim Cash Flow Statement (continued)**

Unit: VND

Items	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
III. Cash flows from financing activities				
1. Cash inflows from issuing shares and receiving capital contributions from owners	31		-	-
2. Cash outflows for paying capital contributions to owners and repurchasing issued shares	32		-	-
3. Cash inflows from borrowings	33		436,770,964,375	366,862,605,834
4. Cash outflows for principal repayments of borrowings	34		(404,041,911,723)	(390,135,895,610)
5. Cash outflows for principal repayments of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	40		32,729,052,652	(23,273,289,776)
Net cash flows within the period	50		(4,722,552,638)	88,195,191,970
Cash and cash equivalents at the beginning of year	60		139,590,360,082	323,732,814,188
Impact of foreign exchange fluctuation	61		2,486,872	(398,403,507)
Cash and cash equivalents at the end of period	70	V.1	134,870,294,316	411,529,602,651

Prepared by

Chief Accountant

General Director





Tran Thi Thanh Ngan

Vu Nguyen Thi Hanh

Trần Chí Hưng

Approved, 12 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

I. OPERATION FEATURES

1. Investment form

Tung Kuang Industrial Joint Stock Company, formerly known as Tung Kuang Industrial Company Limited - a 100% foreign owned enterprise, established and operating under the Investment License No. 472033000244 dated 05 April 1995, the first Amendment Investment License dated 18 September 2007 transforming Tung Kuang Industrial Company Limited to Tung Kuang Industrial Joint Stock Company, the second Amendment Investment License to the 17th Amendment Investment Licenses issued by the Management Board of Dong Nai Industrial Zone. The first Certificate of Business Registration No. 3600254361 dated 05 April 1995 issued by the Department of Planning and Investment of Dong Nai province (currently known as the Department of Finance of Dong Nai city).

The Enterprise Registration Certificate has been amended several times, with the latest amendment (9th) dated 20 August 2025, issued by the Department of Finance of Dong Nai city.

The Company is located at No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city.

2. Line of business

Business line of the Company are production and services.

3. Principal operations

The Company's principal activities are as follows:

- Manufacturing aluminum products in the form of aluminum bar, aluminum tube, aluminum leaf, aluminum mesh, aluminum wire and providing of design, repair, and assembly of aluminum products services;
- Manufacturing spare parts for aluminum products installation (rubber washer, plastic sliding wheel, lock handles and door hinges);
- Trading real estates, land use right of owners, users or lessee;
- Manufacturing aluminum sheet and aluminum complex used in construction;
- Aluminum surface processing (paint, wax).

4. Regular manufacturing and business cycle

The Company's principal business activity is the manufacture of aluminium products; therefore, the Company's normal operating cycle is 12 months, based on its actual operations.

5. Operational characteristics of Company in the period

There were no unusual events or business activities that had an impact on the Company's Interim Financial Statements during the period.

6. Company structure

The number of employees of the Company as at 30 June 2026 was 293 people (as at 31 December 2025: 307 people).

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)**

As at 30 June 2026, the Company had 01 independently accounted branch:

Name of unit	Address	Principle activities
Branch of Tung Kuang Industrial Joint Stock Company – Nhon Trach	Road 25B, Nhon Trach I Industrial Zone, Nhon Trach Ward, Dong Nai city	Manufacturing aluminum products in the form of aluminum bar, aluminum tube, aluminum leaf.

As at 30 June 2026, the Company had the following associate:

Name of associate	Principal activities	Voting interest	Ownership interest
TK Industrial Development Company Limited	TK Industrial Development Company Limited	20%	20%

7. Announcement on comparability of information in Interim Financial Statements

During the period, the Company adopted the Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014. As a result, certain items in the Financial Statements have been reclassified and presented differently. In addition, the Company made retrospective adjustments to certain items in the Financial Statements due to errors in accounting estimates, in accordance with the conclusions of the Tax Authorities, as detailed in Note VIII.4.

II. FINANCIAL YEAR AND STANDARD CURRENCY USED IN ACCOUNTING

1. Financial year

The financial year of the Company is from 01 January and ends on 31 December annually.

2. Accounting currency unit

The standard currency unit used is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC ("Circular 99"), which guides the accounting regime for enterprises issued by the Ministry of Finance on 27 October 2025.

2. Announcement on compliance with Vietnamese standards and accounting system

The Company has applied to the Vietnamese Accounting Standards and the issued guidance documents for these standards. The Interim Financial Statements have been prepared and presented in accordance with all regulations set forth by each standard, the circulars guiding the implementation of the standards, and the current applicable regulations.

IV. ACCOUNTING POLICIES

1. The exchange rates applied in accounting

Economic transactions arising in foreign currencies are converted at the exchange rate on the date of the transaction. The balance of foreign currency monetary items at the end of the period is converted at the exchange rate on this date.

The exchange rate used to convert transactions arising in foreign currencies is the actual exchange rate at the time of the transaction, based on the average transfer buying and selling rate of the commercial bank where the enterprise regularly conducts transactions. The actual exchange rate for transactions in foreign currencies is determined as follows:

+ Accounts reflecting production and business expenses and other expenses. In case of allocating prepaid expenses to production and business expenses during the period, the expenses are recognized at the actual exchange rate at the time of prepayment (not at the actual exchange rate at the time of expense allocation).

+ Accounts reflecting assets. In case assets are purchased in connection with transactions involving prepayments to suppliers, the value of the assets corresponding to the prepaid amount is recognized at the actual exchange rate at the time of prepayment to the supplier (not at the actual exchange rate at the time of recognition of the assets).

The exchange rate used to revalue the balance of foreign currency items at the end of the period is determined according to the following principles:

+ For foreign currency monetary items being non-term foreign currency deposits, the enterprise shall revalue the balance of all foreign currency deposit accounts at the average transfer buying and selling rate of the commercial bank where the enterprise opens its foreign currency deposit accounts.

+ For foreign currency monetary items other than non-term foreign currency deposits, the items are revalued at the average transfer buying and selling rate of the commercial bank where the enterprise regularly conducts transactions.

Exchange rate differences arising from the revaluation of foreign currency monetary items at the end of the period are recognized in financial income (if gains) or financial expenses (if losses) to determine the business results for the period. Exchange rate differences arising from the revaluation of foreign currency monetary items at the end of the period are presented in the statement of income based on the net amount between the total gains and total losses arising from the revaluation of foreign currency monetary items.

2. Recognition of cash and cash equivalents

Cash include cash on hand and demand deposits at banks (excluding amounts that are restricted from use by the Company).

Cash equivalents are short-term investments with maturity not exceeding 03 months that are easily convertible to known amounts of cash and are subject to an insignificant risk of changes in value since the date of purchase.

3. Principles for Recognition of Financial Investments

a) Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intention and ability to hold to maturity. Held-to-maturity investments include term deposits with banks (including treasury bills and promissory notes), bonds, redeemable preference shares that the issuer is obliged to repurchase at a specified date in the future, and other held-to-maturity investments.

Held-to-maturity investments are initially recognized from the date of purchase and initially measured at purchase price and transaction costs directly attributable to the purchase of the investments. Interest income from held-to-maturity investments after the date of purchase is recognized in the Statement of Income on an accrual basis. Interest received before the Company holds the investments is deducted from the cost at the date of purchase.

Loans are recognized at the outstanding amount of loans under agreements between the parties and are not traded or bought and sold in the market as securities.

Loans are measured at cost less allowance for doubtful debts. Allowance for doubtful debts for the Company's loans is provided in accordance with prevailing accounting regulations.

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INTERIM FINANCIAL STATEMENTS

Notes to the Interim Financial Statements (continued)

b) Investments in associates and joint ventures

An associate is an entity over which the Company has significant influence but which is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

4. Recognition of trade receivables and other receivables

Receivables are presented at book value less provisions of bad debts.

The classification of receivables are trade receivables and other receivables is performed according to the principles as follows:

- Trade receivables reflect receivables of a commercial nature arising from transactions including receivables from sales of export goods entrusted to other units.
- Other receivables reflect non-commercial receivables, not related to purchase and sale transactions.

Provisions for doubtful reflects the portion of receivables that the Company's Head Office expects may incur losses or may not be collectible as of the end of the fiscal year. Increases or decreases in the allowance account balance are recorded as management expenses on the Interim Income Statement.

Receivables are presented short-term and long-term based on the remaining term of the receivables.

5. Recognition of inventories

Inventories are recorded at the lower between historical cost and net realizable value.

The historical cost of inventories is determined as follows:

- Raw materials and goods: Includes purchasing costs and other directly related costs incurred to bring inventory to its current location and condition.
- Finished goods: Includes primary material costs, direct labor costs, and related general manufacturing costs allocated based on regular operating levels.
- Work in progress: Includes primary raw material costs, direct labor costs, and general production costs.

Net realizable value is the estimated selling price of inventories at the end of the period less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventory values are calculated using the weighted average method and accounted for using the perpetual inventory method.

6. Recognition and depreciation of tangible and intangible fixed assets

Fixed assets are stated at historical cost less accumulated depreciation. The historical cost of fixed assets includes all costs incurred by the Company to bring the assets to their ready-for-use condition. Subsequent expenditures are only capitalized if it is certain that these costs will generate additional future economic benefits from the use of the assets. Expenditures that do not meet these criteria are recognized as production and business expenses in the period in which they are incurred.

When fixed assets are sold or disposed of, their historical cost and accumulated depreciation are written off, and any resulting gain or loss from the disposal is recognized in the income or expenses for the period.

Fixed assets are depreciated using the straight-line method. The depreciation period is estimated as follows:

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INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)**

Type of Assets	Depreciation period (year)	
	Current period	Previous period
Buildings and structures	10 – 25	10 – 25
Machinery and equipment	06 – 10	06 – 10
Means of transportation	06 – 10	06 – 10
Management tools and equipment	03 – 05	03 – 05
Computer software	05	05

The cost of fixed assets and depreciation period are determined according to Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance guiding the management, using and depreciating of fixed assets and other regulations.

7. Principle of recognizing and depreciating investment properties

Investment property is the right to use land, buildings, a part of a building or infrastructure owned by the Company or under a financial lease and used for the purpose of earning income from renting or waiting for capital appreciation. Investment property is stated at historical cost less accumulated depreciation. The historical cost of investment property is the total cost that the Company has to pay or the fair value of the consideration given to acquire the investment property up to the time of purchase or completion of construction.

Expenses related to investment property incurred after initial recognition are recorded as expenses, unless these expenses are likely to make the investment property generate more economic benefits in the future than the initially assessed level of performance, then they are recorded as an increase in original cost.

When investment property is sold, its cost and accumulated depreciation are written off and any resulting gain or loss is recognized as income or expense for the period.

Transfers from owner-occupied property or inventories to investment property occur only when the owner stops using the property and begins operating leases to others or at the end of the construction phase. Transfers from investment property to owner-occupied property or inventories occur only when the owner starts using the property or develops it with a view to selling it. Transfers from investment property to owner-occupied property or inventories do not change the cost or carrying amount of the property at the date of transfer.

Depreciation is computed on a straight-line basis over the estimated useful lives of investment properties. The estimated useful life is as follows:

Type of Assets	Depreciation period (years)	
	Current period	Previous period
House	25	25

8. Recognition of borrowing costs

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

9. Recognition of allocation of prepaid expenses

Prepaid expenses related solely to the production and business expenses of multiple accounting periods are recorded as short-term prepaid expenses and are allocated to production and business expenses in the current period.

The calculation and allocation of long-term prepaid expenses to production and business costs for each accounting period are based on the nature and magnitude of each type of expense to select an appropriate method and allocation basis. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

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INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)****10. Recognition principles of recording construction in progress costs**

Construction in progress reflects costs directly related (including related interest expenses in accordance with the Company's accounting policies) to assets that are in the process of being constructed. machinery and equipment being installed to serve production, rental and management purposes as well as costs related to ongoing repairs of fixed assets. These assets are recorded at cost and are not depreciated.

11. Recognition principles for other assets

Other assets represent cash and cash equivalents that are restricted from use by the enterprise in the short term as at the end of the accounting period.

12. Recognition of payables and accrued expenses

The payables and accrued expenses are recognized future colligation related to goods and services already received. The accrued expenses are recorded in the basis of reasonable estimated amount payables.

The criteria for payables classification of trade payables, accrued expenses and other payables are as follows:

- Trade payables reflects the payable in the trading characteristic from purchasing goods, services, assets and the supplier are an independent unit with the Company, including the payables amounts of importing through the entrustor.
- Accrued expenses reflect the payables for the goods, services received from the seller or supplied to buyer but not yet paid due to no or insufficient invoice, accounting documents and the payable to employees on sabbatical salary, the accrued production expenses.
- Other expenses reflect the payable non-trading characteristic, not relating to purchasing goods and supplying services transactions.

13. Principles for recognizing borrowings and financial leases

The Company must monitor the detailed repayment terms of its borrowings. Amounts with repayment periods exceeding 12 months from the date of preparing the Financial Statements are presented by the accountant as long-term borrowings and financial leases. Amounts due within the next 12 months from the end of the financial year are presented in the Financial Statements as short-term borrowings and financial leases for the purpose of repayment planning.

14. Recognition of owner's equity***Owner's equity***

Owner's investment capital is recognized according to the amount actually invested by the shareholders.

Investment and development fund

The investment and development fund is set aside from income after corporate income tax and is used to invest in expanding the scale of production, business or in-depth investment of the Company.

Other funds

Other funds are appropriated and used in accordance with the Company's Charter and the resolutions of the General Meeting of Shareholders approved annually.

Undistributed after-tax profit

Undistributed after-tax profit reflects the Company's business performance (profit or loss) after corporate income tax and the profit distribution or loss settlement of the Company. In cases where dividends or profits are distributed to the owners in excess of the undistributed after-tax profit, the excess amount shall be recognized as a reduction in contributed capital. Undistributed after-tax profit may be allocated to investors in proportion to their capital contributions, subject to approval by the General Meeting of Shareholders/Board of Directors and after appropriations to funds in accordance with the Company's Charter and upon the determination of the dividend entitlement record date announced by the Vietnam Securities Depository.

15. Principles and method of recording revenue and income

Revenue is recognized when it is probable that the Company will receive economic benefits that can be reliably determined. It is measured at the fair value of amounts received or to be received after deducting trade discounts, sales rebates and sales returns. The following specific conditions must also be met before revenue is recognized as follows:

Revenue from sale of finished products

Revenue from the sale of finished products is recognized when all of the following conditions are satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The revenue can be measured reliably. If the contract allows the buyer to return the goods under specific conditions, revenue is only recognized when such conditions no longer exist and the buyer no longer has the right to return the goods (except when the buyer may exchange goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. Where services are performed over several periods, the revenue recognized in the period is based on the results of the work completed at the end of financial period. The outcome of a service provision transaction is determined when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where the contract stipulates that the buyer is entitled to return the purchased service under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the service rendered.
- It is probable that economic benefits will flow from the transaction providing such services;
- Identify the work completed at the end of the financial period;
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

Interest

Interest is recognized on an accrual basis, determined on the balance of deposit accounts and the actual interest rate each period.

16. Cost of goods sold

Cost of goods sold reflects the cost value of products, goods, and services during period.

Cost of goods sold is recognized in accordance with the revenue generated during the period and in compliance with the principle of prudence.

Direct material costs consumed in excess of normal levels, labor costs and manufacturing overheads that are not allocated to the value of finished goods transferred to inventory are recognized directly into cost of goods sold (after deducting any compensation received, if any), even if the products or goods have not yet been recognized as sold.

17. Recognition of financial expenses

Reflecting expenses for financial activities including borrowing costs, provision for losses on investments in other entities, ...

18. Recognition of selling expenses and general business administration expenses

Selling expenses reflect the actual costs incurred in the process of selling products or goods or providing services, including the costs of offering goods, introducing products, advertising products, sales commissions, expenses for product and goods warranty (except for construction activities), expenses for preservation, packing, transportation, ...

General and administration expenses reflect general management expenses of the enterprise, including expenses for salaries of employees of the enterprise management sections (salaries, wages, allowances, ...); social insurance, health insurance, trade union funds, unemployment insurance of enterprise managers; expenses for office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, excise tax; provision for bad debts; Outbound services (electricity, water, telephone, fax, property insurance, fire, explosion, ...); Other monetary expenses (reception, ...).

19. Recognition of corporate income tax

Corporate income tax expense recorded on the Interim Income Statement represents the current corporate income tax expense.

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

20. Recognition principles of earning per share

The Company presents basic earnings per share (EPS) for its common shares. Basic earnings per share are calculated by dividing the profit or loss attributable to common shareholders (after deducting the amount allocated to the bonus and welfare fund for the reporting fiscal year) by the number of common shares weighted average in circulation during the year.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares.

21. Segment performance

Segment performance includes a business segment or a geographical segment.

Business segment: A partial component of an entity that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

Geographical segment: A distinguishable component of an entity that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

22. Financial instruments

Financial instruments

Financial assets: At the date of initial recognition, financial assets are recorded at historical cost plus transaction costs that are directly attributable to the acquisition of the financial assets. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables and investments held to maturity.

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INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)**

Financial liabilities: At the date of initial recognition, financial liabilities are recorded at cost less transaction costs directly attributable to the issuance of such financial liabilities. The Company's financial liabilities include trade payables, other payables, accrued expenses and borrowings.

Reassessment after initial revaluation after initial recognition

There are currently no regulations on revaluation of financial instruments after initial recognition.

23. Information about 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 financial and operating policy decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering the relationship between related parties, more emphasis is placed on the nature of the relationship than the legal form.

Transactions with related parties are presented in Note VIII.2.

V. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN STATEMENT OF FINANCIAL POSITION**1. Cash and cash equivalents**

	Closing balance VND	Opening balance VND
Cash	298,849,905	177,286,705
Demand bank deposits	100,945,495,096	41,076,833,651
+ Loc Phat Vietnam Commercial Joint Stock Bank – Dong Nai Branch	91,904,269,950	34,687,521,196
+ Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch	3,358,899,825	277,580,143
+ Others banks	5,682,325,321	6,111,732,312
Cash equivalents	33,625,949,315	98,336,239,726
+ Indovina Bank Limited – Dong Nai Branch	-	37,270,684,931
+ Loc Phat Vietnam Commercial Joint Stock Bank – Dong Nai Branch (*)	33,625,949,315	25,287,602,740
+ Military Commercial Joint Stock Bank	-	12,020,301,370
+ Taipei Fubon Commercial Bank Co., Ltd. – Ho Chi Minh City Branch	-	10,035,787,671
+ Other banks	-	13,721,863,014
Total	134,870,294,316	139,590,360,082

(*): These are 01-month term deposits at Loc Phat Vietnam Commercial Joint Stock Bank - Dong Nai Branch with an interest rate of 4.75%/year.

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INTERIM FINANCIAL STATEMENTS
Notes to the Interim Financial Statements (continued)

2. Financial investments		Unit: VND			
a. Held-to-maturity investments					
		Closing balance		Opening balance	
		Historical cost	Recoverable amount	Historical cost	Recoverable amount
Short-term					
- Term deposits		58,457,287,123	58,457,287,123	-	-
+ Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch (*)		37,739,520,000	37,739,520,000	-	-
+ Loc Phat Vietnam Commercial Joint Stock Bank – Dong Nai Branch		20,717,767,123	20,717,767,123	-	-
+ Others bank		-	-	-	-
- Loans		12,200,000,000	12,200,000,000	-	-
+ TK Industrial Development Company Limited (**)		12,200,000,000	12,200,000,000	-	-
				-	-
Total		70,657,287,123	70,657,287,123	13,351,281,507	13,351,281,507

(*) These are 6-month term deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch with a total amount of USD 1,400,000, equivalent to VND 37,739,520,000, bearing an interest rate of 0% per year. The deposits are pledged as collateral for short-term borrowings from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch, as detailed in Note V.14.

(**) These are 06-month term deposits at Loc Phat Vietnam Commercial Joint Stock Bank - Dong Nai Branch with an interest rate of 7.55%/year.

(***) This represents a loan under Contract No. VND2026.03.01 dated 16 March 2026 with a total principal amount of VND 12,200,000,000, a loan term of 10 months from 16 March 2026 to 15 January 2027, and an interest rate of 0% per month. The loan is unsecured.

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INTERIM FINANCIAL STATEMENTS

Notes to the Interim Financial Statements (continued)

b. Investments in associates and joint ventures

	Closing balance		Recoverable amount	Opening balance		
	% Ownership/ voting interest	Historical Cost		Historical Cost	Provision	Recoverable amount
Investment in associate		15,735,600,000	-	14,910,782,302		-
TK Industrial Development Company Limited	20%	15,735,600,000	-	14,910,782,302	(*)	-

During the period, the Company contributed the remaining committed capital contribution of VND 824,817,698, thereby completing its capital contribution obligation with a total contributed capital of VND 15,735,600,000, representing an ownership interest of 20%.

(*): The Company has not determined the fair value of these investments as there are no market reference prices available for these investments. The fair value of these investments may differ from their carrying amount.

3. Trade receivables

	Closing balance VND	Opening balance VND
a. Short-term		
Siemens Company Limited – Ho Chi Minh Branch	12,532,923,846	10,954,549,469
Container Direct, L.L.C	24,501,995,992	16,405,752,863
Rayten Vietnam Company Limited	6,910,303,212	-
Others	23,902,839,392	36,436,652,616
Total	67,848,062,442	63,796,954,948

b. Provision for bad debts: Details are presented in Note V.5 – Bad debt.

4. Advance to suppliers

	Closing balance VND	Opening balance VND
Short-term		
Bao Nguyen Phat Trading Co., Ltd.	300,000,000	200,000,000
Envopower Co., Ltd.	281,578,000	-
Foshan Nanhai Telon Yida Industry Co., Ltd	505,471,761	-
Tri Viet Co., Ltd.	567,000,000	567,000,000
Others	442,385,405	690,086,310
Total	2,096,435,166	1,457,086,310

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

5. Other receivables

Closing balance	Opening balance
VND	VND
21,100,000	21,100,000
3,365,724,810	2,424,802,593
2,208,341,284	1,305,135,576
1,157,383,526	1,119,667,017
3,386,824,810	2,445,902,593

Total

6. Bad debt

	Closing balance			Opening balance			Unit: VND
	Historical cost	Provision	Recoverable amount	Historical cost	Provision	Recoverable amount	
	602,843,631	602,843,631	-	602,843,631	602,843,631	-	
	119,322,500	119,322,500	-	119,322,500	119,322,500	-	
	129,255,088	129,255,088	-	129,255,088	120,139,994	9,115,094	
	851,421,219	851,421,219	-	851,421,219	842,306,125	9,115,094	

Total

7. Inventories

	Closing balance	Opening balance
	Historical cost	Historical cost
	Provision	Provision
	38,592,156,919	60,678,855,306
	73,162,431,244	62,125,524,820
	1,053,221,352	896,893,523
	102,019,934,486	106,861,625,579
	68,383,215,431	69,744,010,649
	283,210,959,432	300,306,909,877
	-	-

Total

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INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)****8. Prepaid expenses**

	Closing balance VND	Opening balance VND
a. Short-term		
Land sublease costs, industrial premises usage fees and management fees	2,729,703,978	-
Signboard advertising costs	-	243,351,320
Repair expenses	559,087,237	2,053,150,175
Tools and instruments issued for use awaiting allocation	1,507,895,497	245,504,867
Others	223,557,275	536,218,953
Total	5,020,243,987	3,078,225,315
b. Long-term		
Tools and instruments issued for use awaiting allocation	6,864,704,636	7,450,170,447
Others	10,061,104,993	1,088,597,453
Total	16,925,809,629	8,538,767,900

9. Other current assets

	Closing balance VND	Opening balance VND
Non-term deposits with restricted use (*)	97,677,456,547	95,363,589,000
Total	97,677,456,547	95,363,589,000

(*): This represents a non-term deposit at Asia Commercial Joint Stock Bank – Dong Nai Branch, amounting to USD 3,730,000, equivalent to VND 97,677,456,547 as at 30 June 2026, and USD 3,650,000, equivalent to VND 95,181,050,000 as at 31 December 2025. The deposit is pledged by the Company as collateral for borrowings from Asia Commercial Joint Stock Bank – Dong Nai Branch. Further details are disclosed in Note V.14.

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INTERIM FINANCIAL STATEMENTS

Notes to the Interim Financial Statements (continued)

10. Movements in tangible fixed assets

	Buildings & Structures	Machinery & equipment	Means of transportation	Management tools and equipment	Total
<i>Unit: VND</i>					
Historical cost					
Opening Balance	171,243,117,289	409,336,839,821	8,341,686,775	3,287,985,043	592,209,628,928
Increasing during the period	-	-	-	-	-
Decreasing during the period	(50,000)	-	-	-	(50,000)
Closing Balance	171,243,067,289	409,336,839,821	8,341,686,775	3,287,985,043	592,209,578,928
Accumulated depreciation					
Opening Balance	83,182,869,061	309,341,821,110	7,245,198,025	3,176,924,644	402,946,812,840
Increasing during the period	2,899,895,090	7,569,173,173	195,576,480	48,297,966	10,712,942,709
- Depreciation	2,899,895,090	7,569,173,173	195,576,480	48,297,966	10,712,942,709
Decreasing during the period	(50,000)	-	-	-	(50,000)
Closing Balance	86,082,714,151	316,910,994,283	7,440,774,505	3,225,222,610	413,659,705,549
Net book value					
Opening Balance	88,060,248,228	99,995,018,711	1,096,488,750	111,060,399	189,262,816,088
Closing Balance	85,160,353,138	92,425,845,538	900,912,270	62,762,433	178,549,873,379

The historical costs of tangible fixed assets were fully depreciated but still worth using as at 30 June 2026 is VND 243,154,003,607.

Details of tangible fixed assets existing during the period with a value of 10% or more of the total value of tangible fixed assets are as follows:

Existing fixed assets	Historical Cost	Accumulated depreciation	Net book value
Buildings and structures	171,243,067,289	86,082,714,151	85,160,353,138
Other buildings and structures	171,243,067,289	86,082,714,151	85,160,353,138
Machinery and equipment	409,336,839,821	316,910,994,283	92,425,845,538
Aluminum production machinery and equipment system	111,011,577,360	111,011,577,360	-
3400T Machine	54,619,280,451	30,647,485,147	23,971,795,304
Other machinery and equipment	243,705,982,010	175,251,931,776	68,454,050,234
Means of transportation	8,341,686,775	7,440,774,505	900,912,270
Other means of transportation	8,341,686,775	7,440,774,505	900,912,270
Management tools and equipment	3,287,985,043	3,225,222,610	62,762,433
Other management tools and equipment	3,287,985,043	3,225,222,610	62,762,433

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INTERIM FINANCIAL STATEMENTS
Notes to the Interim Financial Statements (continued)
11. Movements in intangible fixed assets

	<i>Unit: VND</i>	
	Computer software	Total
Historical cost		
Opening Balance	547,332,919	547,332,919
Increasing during the period	-	-
- <i>Newly purchased</i>	-	-
Decreasing during the period	-	-
- <i>Sold, disposed</i>	-	-
Closing Balance	547,332,919	547,332,919
Accumulated depreciation		
Opening Balance	506,361,602	506,361,602
Increasing during the period	22,348,002	22,348,002
- <i>Depreciation</i>	22,348,002	22,348,002
Decreasing during the period	-	-
- <i>Sold, disposed</i>	-	-
Closing Balance	528,709,604	528,709,604
Net book value		
Opening Balance	40,971,317	40,971,317
Closing Balance	18,623,315	18,623,315

The historical costs of intangible fixed assets were fully depreciated but still worth using as at 30 June 2026 is VND 323,852,919.

Details of intangible fixed assets existing during the period with a value of 10% or more of the total value of intangible fixed assets are as follows:

Existing fixed assets	Historical Cost	Accumulated depreciation	Net book value
Computer software	547,332,919	528,709,604	18,623,315
Management software	547,332,919	528,709,604	18,623,315

12. Movements in investment properties

	Opening Balance	Increase during the period	Decrease during the period	Closing Balance
Investment properties held for rental				
Historical Cost	83,750,304,619	-	-	83,750,304,619
Buildings	83,750,304,619	-	-	83,750,304,619
Accumulated depreciation	20,207,582,988	1,675,006,092	-	21,882,589,080
Buildings	20,207,582,988	1,675,006,092	-	21,882,589,080
Net book value	63,542,721,631	-	(1,675,006,092)	61,867,715,539
Buildings	63,542,721,631	-	(1,675,006,092)	61,867,715,539

Details of investment properties existing during the period with a value of 10% or more of the total value of investment properties are as follows:

Existing investment properties	Historical Cost	Accumulated depreciation	Net book value
Building	83,750,304,619	21,882,589,080	61,867,715,539
Nhon Trach Factory 2	11,270,637,000	2,554,677,720	8,715,959,280
Nhon Trach Factory	72,479,667,619	19,327,911,360	53,151,756,259

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No. 3, 2A road, Bien Hoa II Industrial zone

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Notes to the Interim Financial Statements (continued)

		Closing balance		Opening balance		Unit: VND
		Historical cost	Recoverable amount	Historical cost	Recoverable amount	
		197,925,629	197,925,629	197,925,629	197,925,629	
13.	Long-term assets in progress					
	Construction in progress					
	Purchases					
	Total	197,925,629	197,925,629	197,925,629	197,925,629	
14.	Borrowings and finance lease liabilities					
	Short-term borrowings					
	Asia Commercial Joint Stock Bank - Dong Nai Branch ^(a)	276,945,318,759	436,846,774,874	404,041,911,723	244,140,455,608	
	Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch ^(b)	92,000,000,000	221,500,000,000	243,796,000,000	114,296,000,000	
	Cathay United Bank – Ho Chi Minh City Branch	137,821,274,330	167,990,884,792	30,169,610,462	-	
	Mega International Bank Co., Ltd – Ho Chi Minh City Branch ^(c)	-	-	30,433,999,155	30,433,999,155	
	Taipei Fubon Commercial Bank Vietnam	25,030,586,949	25,030,586,949	24,111,543,940	24,111,543,940	
	Indovina Bank Limited – Dong Nai Branch ^(d)	-	184,039,316	30,714,888,485	30,530,849,169	
	Total	22,093,457,480	22,141,263,817	44,815,869,681	44,768,063,344	
		276,945,318,759	436,846,774,874	404,041,911,723	244,140,455,608	

(a) The borrowing from Asia Commercial Joint Stock Bank – Dong Nai Branch under Credit Facility Agreement No. DNA.DN.4991.060326 dated 10 March 2026 is used to supplement working capital and issue at-sight L/Cs for production and business activities, with a credit limit of VND 250 billion. The credit facility term is 12 months from the date of execution of the agreement, with the interest rate specified in each borrowing drawdown notice. The outstanding principal balance of the foreign currency and VND borrowings as at 30 June 2026 was USD 0 and VND 92,000,000,000, respectively. The borrowing is secured by the entire balance, including principal and accrued interest, of deposit account No. 98656668888 with a value of USD 3,650,000, equivalent to VND 95,181,050,000, opened with ACB.

(b) The borrowing from Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch under Credit Line Agreement No. 300210957/2026-HĐCVHM/NHCT680-TKU dated 8 January 2026 is used to supplement working capital for production and business activities with a credit limit of VND 170 billion. The credit line is maintained for a term of 12 months from the date of execution of the agreement. The interest rate is determined according to each debt receipt. The principal balance of foreign currency borrowings and VND as at 30 June 2026 was USD 3,876,160.76 and VND 35,825,547,277. The borrowing is secured by term deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch with a total value of USD 1,400,000.

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

Notes to the Interim Financial Statements (continued)

(c) The borrowing from Mega International Commercial Bank Co., Ltd. – Ho Chi Minh City Branch under Credit Facility Agreement No. (115)L-027 dated 5 March 2026 is used to finance purchases of raw materials, working capital requirements and purchases of machinery and equipment, with a credit limit of USD 2,500,000 for the Company and the Nhon Trach Branch of Tung Kuang Industrial Joint Stock Company. The credit facility is available until 21 December 2026, and each loan matures 180 days from the date of disbursement. The interest rate is determined for each disbursement. The principal balance of foreign currency borrowings and VND as at 30 June 2026 was USD 952,240.24 and VND 0.

(d) The borrowing from Indovina Bank Limited - Dong Nai Branch under Credit Facility Agreement No. IVB-DN/CL/1025/181 for the period from 27 November 2025 to 27 November 2026 is used to finance working capital requirements, issue guarantees and open L/Cs with a credit limit of USD 2,000,000. The maximum loan term is 06 months from the date of disbursement. The interest rate is adjusted monthly based on the base interest rate. The principal balance of foreign currency borrowings and VND as at 30 June 2026 was USD 840,927.00 and VND 0. The borrowing is unsecured.

15. Trade payables

	Closing balance VND	Opening balance VND
a. Short-term		
Rich International Holding L.L.C	5,739,182,914	156,985,608
Others	17,415,299,541	17,526,707,081
Total	23,154,482,455	17,683,692,689

b. Trade payables who are related parties: Details are presented in Note VIII.2.

16. Advances from customers

	Closing balance VND	Opening balance VND
Short-term		
Yuoyi Vietnam Company Limited	2,506,876,028	2,365,386,945
Container Direct, L.L.C	4,132,539,089	4,183,084,902
Others	25,735,701,014	22,717,856,873
Total	32,375,116,131	29,266,328,720

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

Notes to the Interim Financial Statements (continued)

17. Tax payables and statutory obligations

Unit: VND

	Opening balance		Payable arising in the period	Paid during the period	Closing balance	
	Receivable	Payable			Receivable	Payable
VAT output	14,442,875	-	479,335,009	479,335,009	14,442,875	-
Import VAT	-	-	19,435,549,442	19,435,549,442	-	-
Import, export duties	-	-	196,814,702	196,814,702	-	-
Corporate income tax	-	11,959,984,703	3,878,600,988	12,425,835,489	-	3,412,750,202
Personal income tax	153,501,721	3,273,227	795,470,417	742,318,494	97,076,571	-
Environmental protection tax and other taxes	-	319,764,939	-	319,764,939	-	-
Fees, charge, and others	-	-	409,329,365	409,329,365	-	-
Total	167,944,596	12,283,022,869	25,195,099,923	34,008,947,440	111,519,446	3,412,750,202

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)****18. Accrued expenses**

	Closing balance VND	Opening balance VND
Short-term		
Interest expenses	26,348,596	41,679,219
Accrued processing expenses	183,363,879	183,363,879
Total	209,712,475	225,043,098

19. Other payables

	Closing balance VND	Opening balance VND
a. Short-term		
Trade union fees	63,046,582	-
Social insurance	488,792,543	201,750
Health insurance	2,494,664	1,920,285
Unemployment insurance	171,670	171,670
Others	6,332,188,085	5,462,929,014
<i>Remuneration payable to the Board of Directors and Supervisory Board</i>	<i>232,500,000</i>	<i>162,000,000</i>
<i>Others</i>	<i>6,099,688,085</i>	<i>5,300,929,014</i>
Total	6,886,693,544	5,465,222,719
b. Long-term		
Long-term deposits received	5,026,481,688	5,026,481,688
Total	5,026,481,688	5,026,481,688

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city
INTERIM FINANCIAL STATEMENTS
Notes to the Interim Financial Statements (continued)

20. Owner's equity		Unit: VND			
a) Movement in owner's equity		Contributed legal capital	Investment and development funds	Other equity funds	Undistributed after tax profits
Opening balance of previous year		468,813,980,000	36,447,441,077	22,174,626,876	15,452,330,453
Profit for the previous year		-	-	-	542,888,378,406
Profit distribution for the previous year		-	5,261,992,663	-	32,652,346,829
Reversal of the Development Investment Fund		-	(34,440,653,968)	2,630,996,332	(26,071,695,332)
Closing balance of previous year		468,813,980,000	7,268,779,772	24,805,623,208	48,580,646,923
Opening balance of current year		468,813,980,000	7,268,779,772	24,805,623,208	48,580,646,923
Profit for current period		-	-	-	14,748,431,555
Distributing profits for current period (*)		-	3,265,234,682	1,632,617,341	(6,530,469,364)
Closing balance of current period		468,813,980,000	10,534,014,454	26,438,240,549	56,798,609,114
562,584,844,117					

(*): According to Resolution No. 01/2026/NQĐHĐCĐ dated 24 April 2026 of the 2026 Annual General Meeting of Shareholders of Tung Kuang Industrial Joint Stock Company, the Company made the following profit distribution: cash dividends at the rate of 5% per share, equivalent to VND 23,440,699,000 (the record date is 17 July 2026), and appropriations to funds from undistributed after-tax profits as follows:

	Amount (VND)
Appropriation to development investment fund	3,265,234,682
Appropriation to bonus and welfare fund	1,632,617,341
Appropriation to other funds under owners' equity	1,632,617,341
Total profit distribution	6,530,469,364

b) Details of contributed legal capital

	Closing balance VND	%	Opening balance VND	%
Rich International Holding L.L.C	396,256,540,000	84.52	396,256,540,000	84.52
Others	72,557,440,000	15.48	72,557,440,000	15.48
Total	468,813,980,000	100	468,813,980,000	100

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)****c) Capital transactions with owners and distribution of dividends and profits**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Contributed capital		
Opening Balance	468,813,980,000	468,813,980,000
Increase during the period	-	-
Decrease during the period	-	-
Closing Balance	468,813,980,000	468,813,980,000
Distributed dividends	-	-

d) Cổ phiếu

	Closing balance	Opening balance
Quantity of Authorized issuing stocks	46,881,398	46,881,398
Quantity of issued stocks	46,881,398	46,881,398
- <i>Common stocks</i>	46,881,398	46,881,398
Quantity of repurchased shares	-	-
Quantity of outstanding shares	46,881,398	46,881,398
- <i>Common shares</i>	46,881,398	46,881,398
- <i>Preferred shares</i>	-	-
- Par value per stock: 10,000 VND/stock.		

e) Company's Funds

	Closing balance VND	Opening balance VND
Development investment fund	10,534,014,454	7,268,779,772
Other funds under owners' equity	26,438,240,549	24,805,623,208
Total	36,972,255,003	32,074,402,980

21. Off Statement of Financial Position items

	Closing balance	Opening balance
Foreign currencies		
- <i>USD</i>	7,393,910.87	5,059,451.41
Bad debts written off		
- <i>Bad debts written off (VND)</i>	965,819,626	965,819,626

VI. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN INTERIM INCOME STATEMENT**1. Revenue from sales of goods and rendering of services**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Revenue from sale of finished goods	277,529,873,086	362,068,166,126
Revenue from rendering services	9,177,461,132	2,785,333,964
Revenue from real estate business	20,109,669,737	17,995,680,648
Others	939,583,819	2,557,323,094
Total	307,756,587,774	385,406,503,832

Revenue from related parties: Details are presented in Note VIII.2.

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)**

2. Cost of goods sold	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of finished goods sold	242,288,665,676	310,974,687,956
Cost of services rendered	8,863,595,433	2,758,288,224
Cost of real estate business	4,404,710,075	3,705,884,340
Others	-	1,549,408,426
Total	255,556,971,184	318,988,268,946
3. Financial income	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest income from deposits and loans	2,799,176,344	2,803,078,081
- <i>Interest income from non-term deposits</i>	6,296,760	9,113,998
- <i>Interest income from term deposits</i>	2,792,879,584	2,793,964,083
Gain from foreign exchange difference in the period	1,449,860,099	2,842,140,494
Total	4,249,036,443	5,645,218,575
4. Financial expense	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest expense	4,441,990,107	6,076,984,612
Loss from foreign exchange differences	626,688,951	2,554,108,008
Total	5,068,679,058	8,631,092,620
5. Other income	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Disposal of fixed assets	-	150,000,000
Settlement of receivables and payables	66,955,460	-
Others	262,178	18,577,539
Total	67,217,638	168,577,539
6. Other expense	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Handling of inventory discrepancies	-	2,651,540,950
Administration penalties and late payment fines	1,447,327,698	107,243,109
Others	85,533,264	49,736,533
Total	1,532,860,962	2,808,520,592

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)****7. Selling expense**

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Tools and supplies expenses	243,351,320	163,580,249
Commission expenses	835,809,773	2,429,826,909
External service expenses	10,462,946,700	5,800,867,695
Total	11,542,107,793	8,394,274,853

8. General and administration expense

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Expenses of administrative staff	12,023,999,346	11,415,199,652
Office supplies	99,431,704	103,479,666
Depreciation of fixed asset	290,261,424	539,465,198
Taxes, charges and fees	-	6,000,000
Provision for doubtful debts	9,115,094	-
Expenses of outsourced services	3,757,829,184	4,392,862,926
Others	3,564,553,563	4,061,542,677
Total	19,745,190,315	20,518,550,119

9. Business and productions cost by items

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Raw materials	184,332,667,974	199,553,235,511
Labor expenses	35,587,812,813	27,877,294,806
Depreciation of fixed assets	12,410,296,803	12,952,165,408
Expenses of outsourced services	36,886,579,883	39,105,503,610
Other expenses in cash	11,415,310,414	19,860,851,438
Provision expenses	9,115,094	-
Total	280,641,782,981	299,349,050,773

10. Current Corporate Income Tax (CIT) expense

The corporate income tax rate applicable to taxable income arising from the investment project in Bien Hoa II Industrial zone is 15% for business lines covered by the Investment License, applicable until 5 April 2045. Other activities and other investment projects are subject to a tax rate of 20%.

The Company's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the amount of tax presented in the interim financial statements may be subject to change based on the decisions of the tax authorities.

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)**

The estimated corporate income tax payable is presented in the following table:

Unit: VND

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Corporate income tax expense calculated on the current year's taxable income	3,878,600,988	4,776,688,513
Adjustment of prior years' corporate income tax expenses to the current year's corporate income tax expense	-	-
Total current corporate income tax expense	3,878,600,988	4,776,688,513

11. Earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to shareholders owning common shares of the Company (after appropriation of bonus and welfare funds) by the weighted average number of common shares outstanding during the year.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares.

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Profit after tax	14,748,431,555	27,102,904,303
Adjustments to increase/(decrease) accounting profit	-	-
Profit or loss attributable to shareholders	14,748,431,555	27,102,904,303
Average common shares outstanding during the year	46,881,398	46,881,398
Earnings per share		
- Basic earnings per share	315	578
- Diluted earnings per share	315	578

The Company has not yet had a basis to determine the impact of the appropriation to the bonus and welfare fund from undistributed post-tax profits for 2025 on earnings per share for the period from 1 January 2025 to 30 June 2025.

The Company has not yet had a basis to estimate the appropriation to the bonus and welfare fund from the current year's undistributed after-tax profits.

There were no dilutive potential ordinary shares during the period and up to the date of these financial statements.

VII. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN THE CASH FLOW STATEMENT

Non-cash transactions affecting the statement of cash flows

	Closing balance VND
Restricted demand deposits	97,677,456,547

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)****VIII. OTHER INFORMATION****1. Events after the reporting date**

The Company paid a cash dividend at the rate of 5%, equivalent to VND 23,440,699,000 under Resolution of the 2026 Annual General Meeting of shareholders. The registration date for determining the list of share holders entitled to receive the dividend was 17 July 2026.

The Board of Management of the Company confirms there have been no significant events occurring after 30 June 2026 up to the date of this report, which would require adjustments or disclosures to be made in the Interim Financial Statements.

2. Related parties transactions**2.1 List of related parties**

Related parties	Relationship
Rich International Holding L.L.C	Parent company
Bloomy International L.L.C	Mr. Liu Cheng Min is the Chairman of the Board of Directors of Tung Kuang Industrial Joint Stock Company and concurrently the legal representative of Bloomy International L.L.C until 24 April 2026.
TK Industrial Development Company Limited	Associate company

Key management personnel and related parties include: Members of the Board of Management, the Board of General Directors, the Chief Accountant, and close members of these individuals' families.

2.2 Related parties transactions

During the period, the Company had transactions with related parties. Principle operations are as follows:

Related parties	Content	Transaction value (VND)	
		From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Rich International Holding L.L.C	Service used	6,005,767,351	1,711,138,702
Bloomy International L.L.C	Service used	-	649,681,570
TK Industrial Development Company Limited	Capital contribution	824,817,698	-
	Loans granted	12,200,000,000	-

As at the end of the accounting period, the outstanding balances with related parties were as follows:

Related Parties	Closing balance VND	Opening balance VND
Financial investments (Loans) (Note V.2)	12,200,000,000	-
TK Industrial Development Company Limited	12,200,000,000	-
short-term payables (Note V.15)	5,739,182,914	156,985,608
Rich International Holding L.L.C	5,739,182,914	156,985,608

Income of the Board of Directors, Board of Management, and Chief Accountant during the period:

Particulars	Contents	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Board of Directors	Salaries, remuneration	1,161,000,000	885,000,000
Board of Management (General Director, Deputy General Director)	Salaries, allowances and remuneration	1,530,000,000	1,260,000,000
Board of Supervisory and Chief Accountant	Salaries, allowances and remuneration	403,144,900	350,772,600
Total		3,094,144,900	2,495,772,600

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

Notes to the Interim Financial Statements (continued)

3. Segment performance

Segment performance information is presented by business segment and geographical segment. The primary segment reporting is by business sector based on the Company's internal organizational and management structure and financial reporting system.

Business segment

Information on the income statements, fixed assets and other long-term assets and value of non-cash significant expenses of business segment of the Company detailed as follows:

- Manufacturing sector;
- Other segment: providing services, real estate business (for lease).

	Unit: VND		
	Manufacturing	Others	Total
From 01/01/2026 to 30/6/2026			
Net revenue from sales of goods to external	277,529,873,086	30,226,714,688	307,756,587,774
Net revenue from sales of goods to other segments	-	-	-
Total net revenue from selling of goods and rendering of services	277,529,873,086	30,226,714,688	307,756,587,774
Cost of segment	(242,288,665,676)	(13,268,305,508)	(255,556,971,184)
Business results by segment	35,241,207,410	16,958,409,180	52,199,616,590
Costs not allocated by segment			(31,287,298,108)
Operating profit			20,912,318,482
Financial income			4,249,036,443
Financial expenses			(5,068,679,058)
Other income			67,217,638
Other expenses			(1,532,860,962)
Current corporate income tax expense			(3,878,600,988)
Profit after corporate income tax	3,331,877,698	121,459,921	3,453,337,619
Total cost incurred to purchase fixed assets and other long-term assets	14,631,780,172	2,208,391,475	16,840,171,647
Total depreciation of long-term prepaid expenses			

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INTERIM FINANCIAL STATEMENTS

Notes to the Interim Financial Statements (continued)

	Unit: VND		
	Manufacturing	Others	Total
From 01/01/2025 to 30/6/2025			
Net revenue from sales of goods to external	362,068,166,126	23,338,337,706	385,406,503,832
Net revenue from sales of goods to other segments	-	-	-
Total net revenue from selling of goods and rendering of services	362,068,166,126	23,338,337,706	385,406,503,832
Cost of segment	(310,974,687,956)	(8,013,580,990)	(318,988,268,946)
Business results by segment	51,093,478,170	15,324,756,716	66,418,234,886
Costs not allocated by segment			(28,912,824,972)
Operating profit			37,505,409,914
Financial income			5,645,218,575
Financial expenses			(8,631,092,620)
Other income			168,577,539
Other expenses			(2,808,520,592)
Current corporate income tax expense			(4,776,688,513)
Profit after corporate income tax			27,102,904,303
Total cost incurred to purchase fixed assets and other long-term assets	7,184,571,628	629,586,759	7,814,158,387
Total depreciation of long-term prepaid expenses	17,265,268,189	1,112,891,707	18,378,159,896
	Manufacturing	Others	Total
Closing balance			
- Direct assets by segment	548,596,392,247	90,771,738,269	639,368,130,516
- Assets not allocated by segment			303,205,037,986
Total assets	548,596,392,247	90,771,738,269	942,573,168,502
- Direct payables by segment	318,815,552,419	34,723,277,296	353,538,829,715
- Payables not allocated by segment			26,449,494,670
Total liabilities	318,815,552,419	34,723,277,296	379,988,324,385

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INTERIM FINANCIAL STATEMENTS

Notes to the Interim Financial Statements (continued)

	Unit: VND		
	Manufacturing	Others	Total
Opening Balance			
- Direct assets by segment	520,380,791,477	81,256,507,678	601,637,299,155
- Assets not allocated by segment			411,529,602,651
Total assets	520,380,791,477	81,256,507,678	1,013,166,901,806
- Direct payables by segment	392,156,751,839	25,277,800,051	417,434,551,890
- Payables not allocated by segment			25,645,121,329
Total liabilities	392,156,751,839	25,277,800,051	443,079,673,219

Geographical segment:

The Company has geographical segment within and outside the territory of Vietnam:

	Domestic	Overseas	Total
From 01/01/2026 to 30/6/2026			
Net revenue from sales of goods	182,431,242,328	125,325,345,446	307,756,587,774
Total net book value of segment assets	379,003,170,001	260,364,960,515	639,368,130,516
Total costs incurred to purchase fixed assets and other long-term assets	2,047,061,532	1,406,276,087	3,453,337,619
From 01/01/2025 to 30/6/2025			
Net revenue from sales of goods	168,144,228,585	217,262,275,247	385,406,503,832
Total net book value of segment assets	262,480,883,297	339,156,415,858	601,637,299,155
Total costs incurred to purchase fixed assets and other long-term assets	3,336,510,545	4,311,167,135	7,647,677,680

4. Fair value of financial assets and financial liabilities

	Closing Balance		Opening Balance	
	Book value	Provision	Book value	Provision
Financial assets				
Cash and cash equivalents	134,870,294,316	-	139,590,360,082	-
Trade receivables and other receivables	71,213,787,252	(851,421,219)	69,282,440,319	(842,306,125)
Short-term financial investments (term deposits)	70,657,287,123	-	13,351,281,507	-
Long-term financial investments	15,735,600,000	-	14,910,782,302	-
Others	97,677,456,547	-	95,363,589,000	-
Total	390,154,425,238	(851,421,219)	332,498,453,210	(842,306,125)

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)**

Unit: VND

	Book value	
	Closing Balance	Opening Balance
Financial liabilities		
Trade payables	23,154,482,455	17,683,692,689
Borrowings and debts	276,945,318,759	244,140,455,608
Accrued expenses	209,712,475	225,043,098
Other payables	6,332,188,085	5,462,929,014
Total	306,641,701,774	267,512,120,409

5. Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

Trade receivables: The Company's customer credit risk is managed based on the Company's policies, procedures and controls relating to customer credit risk management.

Outstanding trade receivables are monitored on a regular basis. Provisioning analyses are performed on a customer-by-customer basis for major customers at the reporting date. On this basis, the Company is not exposed to concentration of credit risk. Bank deposits: The majority of the Company's bank deposits are held with reputable large banks in Vietnam. The Company considers that the concentration of credit risk in bank deposits is low.

6. Liquidity risk

Liquidity risks are risks when the Company faces difficulties in meeting financial obligations due to capital shortage. The Company's liquidity risk arises primarily from mismatches in the maturities of its financial assets and financial liabilities.

The Company monitoring liquidity risk by maintaining the ratio of cash and cash equivalents at a certain level of which the Board of General Directors considers as sufficient to support financially the operations of the Company and to minimize effects of changes in cash flows.

Information on the maturity years of the financial liabilities of the Company based on the value of undiscounted payments under the contracts are as follows:

Unit: VND

	Up to 01 year	From 01 year to 05 years	Total
Closing Balance	306,641,701,774	-	306,641,701,774
Trade payables	23,154,482,455	-	23,154,482,455
Borrowings and debts	276,945,318,759	-	276,945,318,759
Accrued expenses	209,712,475	-	209,712,475
Other payables	6,332,188,085	-	6,332,188,085
Opening Balance	267,512,120,409	-	267,512,120,409
Trade payables	17,683,692,689	-	17,683,692,689
Borrowings and debts	244,140,455,608	-	244,140,455,608
Accrued expenses	225,043,098	-	225,043,098
Other payables	5,462,929,014	-	5,462,929,014

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS**Notes to the Interim Financial Statements (continued)**

The Company believes that the level of risk concentration on debt repayment is low. The Company has the ability to pay due debts from cash flow from business operations and proceeds from matured financial assets.

7. Market risk

Market risk are risk when fair values or future cash flows of financial instruments vary accordingly to changes in market prices. Market risks include foreign currency risk, interest risk and other risk on prices.

Foreign currency risk

Foreign currency risk are risks when fair values or future cash flows of financial instruments vary accordingly to changes in exchange rates.

The Company manages foreign currency risk by considering current and expected markets when planning for future transactions in foreign currencies. The Company monitors risks to its financial assets and liabilities in foreign currencies.

Interest risk

Interest risks are risk when fair values or future cash flows of financial instruments vary accordingly to changes of market interest rates. The Company's risk of changes in market interest rates is mainly related to short-term deposits and loans.

The Company manages interest rate risk by closely monitoring relevant market conditions to determine appropriate interest rate policies that are conducive to the Company's risk management purposes.

The Company manages interest rate risk by closely monitoring relevant market conditions to determine appropriate interest rate policies that are conducive to the Company's risk management purposes.

Other risk on prices

Other risk on prices are risks when fair values or future cash flows of financial instruments vary accordingly to changes of market prices other than changes of interest rates and exchange rates.

8. Going concern issues

During the period, there were no activities or events that may affect the Corporation's operations as a going concern. Thus, the Company's Interim Financial Statements are prepared based on assumption of going concern.

9. Comparative information

The comparative figures are those presented in the audited Financial Statements for the financial year ended 31 December 2025 and the reviewed Interim Financial Statements for the six-month period ended 30 June 2025, which were audited and reviewed by Branch of NVA Auditing Co., Ltd. The above figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025 providing guidance on the accounting regime for enterprises, and retrospectively adjusted due to accounting errors identified based on the tax authority's conclusions, as follows:

Items in the Statement of Financial Position	Restated		Pre-reported		Difference
	Code	Opening balance (VND)	Code	Opening balance (VND)	
A. CURRENT ASSETS	100	620,365,542,379	100	620,365,542,379	-
I. Cash and cash equivalents	110	139,590,360,082	110	234,317,709,356	(94,727,349,274)
1. Cash	111	41,254,120,356	111	136,617,709,356	(95,363,589,000)

Unit: VND

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

No. 3, 2A road, Bien Hoa II Industrial zone, Long Hung ward, Dong Nai city

INTERIM FINANCIAL STATEMENTS
Notes to the Interim Financial Statements (continued)

Unit: VND

Items in the Statement of Financial Position	Code	Restated Opening balance (VND)	Code	Pre-reported Opening balance (VND)	Difference
2. Cash equivalents	112	98,336,239,726	112	97,700,000,000	636,239,726
II. Short-term financial investments	120	13,351,281,507	120	13,300,000,000	51,281,507
3. Held-to-maturity investments	123	13,351,281,507	123	13,300,000,000	51,281,507
III. Short-term receivable	130	66,857,637,726	130	67,545,158,959	(687,521,233)
5. Other short-term receivables	135	2,445,902,593	136	3,133,423,826	(687,521,233)
VI. Other current assets	160	100,259,353,187	150	4,895,764,187	95,363,589,000
5. Other current assets	165	95,363,589,000	155	-	95,363,589,000
TOTAL ASSETS	280	896,859,527,246	270	896,859,527,246	-
C. LIABILITIES	300	347,390,497,343	300	344,663,555,133	2,726,942,210
I. Current liabilities	310	342,364,015,655	310	339,637,073,445	2,726,942,210
3. Taxes and statutory obligations	314	12,283,022,869	313	9,556,080,659	2,726,942,210
D. OWNER'S EQUITY	400	549,469,029,903	400	552,195,972,113	(2,726,942,210)
4. Undistributed after-tax profits	420	48,580,646,923	421	51,307,589,133	(2,726,942,210)
- Accumulated undistributed after-tax profits as of the previous - year - end	420a	15,928,300,094	421a	18,655,242,304	(2,726,942,210)

Prepared by

Chief Accountant

General Director





Tran Thi Thanh Ngan

Vu Nguyen Thi Hanh

Tran Chien Hung

Approved, 12 August 2026