

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
FINANCIAL STATEMENTS
For the accounting period from January 1, 2026 to September 30, 2026



TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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

FINANCIAL POSITION REPORT

As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Closing Balance	Opening Balance
A- CURRENT ASSETS	100		735,609,132,315	620,365,542,379
I. Cash and cash equivalents	110		386,939,357,797	234,317,709,356
1. Cash	111		309,239,357,797	136,617,709,356
2. Cash equivalents	112		77,700,000,000	97,700,000,000
II. Short-term financial investments	120		-	13,300,000,000
1. Trading securities	121		-	-
2. Allowance for decline in value of trading securities (*)	122		-	-
3. Short-term investments held to maturity	123		-	-
4. Allowance for impairment of short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	13,300,000,000
6. Allowance for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		79,142,284,714	67,545,158,959
1. Short-term trade receivables	131		69,125,634,414	63,796,954,948
2. Short-term advances to suppliers	132		698,136,340	1,457,086,310
3. Short-term intra-company receivables	133		-	-
4. Contract assets from construction contracts	134		-	-
5. Other short-term receivables	135		10,169,935,179	3,133,423,826
6. Allowance for doubtful short-term receivables (*)	136		(851,421,219)	(842,306,125)
7. Missing assets pending resolution	137		-	-
IV. Inventories	140		255,573,042,958	300,306,909,877
1. Inventories	141		255,573,042,958	300,306,909,877
2. Provision for inventories obsolescence(*)	142		-	-
V. Current biological assets	150		-	-
1. Short-term livestock raised for single harvest products	151		-	-
2. Seasonal crops or short-term single-harvest crops	152		-	-
3. Allowance for impairment of short-term biological assets (*)	153		-	-
VI. Other current assets	160		13,954,446,846	4,895,764,187
1. Short-term deferred expenses	161		11,739,306,600	3,078,225,315
2. VAT deductibles	162		2,184,143,508	1,649,594,276
3. Tax and receivables from state budget	163		30,996,738	167,944,596
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-

ASSETS	Code	Notes	Closing Balance	Opening Balance
B. LONG - TERM ASSETS	200		262,522,211,455	276,493,984,867
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Business capital in dependent units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	220		173,225,936,077	189,303,787,405
1. Tài sản cố định hữu hình	221		173,218,486,763	189,262,816,088
- Historical cost	222		592,209,578,928	592,209,628,928
- Accumulated depreciation (*)	223		(418,991,092,165)	(402,946,812,840)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation(*)	226		-	-
3. Intangible fixed assets	227		7,449,314	40,971,317
- Historical cost	228		547,332,919	547,332,919
- Accumulated depreciation (*)	229		(539,883,605)	(506,361,602)
III. Non-current biological assets	230		-	-
1. Livestock for recurring products	231		-	-
a) Immature livestock for recurring products	232		-	-
b) Mature livestock for recurring products	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock raised for single-harvest products	236		-	-
3. Seasonal crops or long-term single-harvest crops	237		-	-
IV. Investment property	240		61,030,212,493	63,542,721,631
- Historical cost	241		83,750,304,619	83,750,304,619
- Accumulated depreciation (*)	242		(22,720,092,126)	(20,207,582,988)
V. Non-current assets under construction	250		2,561,312,423	197,925,629
1. Long-term work in progress	251		-	-
2. Construction in progress	252		2,561,312,423	197,925,629
VI. Long-term financial investments	260		15,735,600,000	14,910,782,302
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		15,735,600,000	14,910,782,302
3. Investments in other entities	263		-	-
4. Allowance for impairment of long-term investments in other entities(*)	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Allowance for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	270		9,969,150,462	8,538,767,900
1. Long-term deferred expenses	271		9,969,150,462	8,538,767,900
2. Deferred tax assets	272		-	-
3. Long-term equipment, supplies and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		998,131,343,770	896,859,527,246

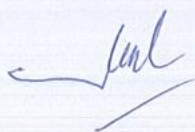
ASSETS	Code	Notes	Closing Balance	Opening Balance
C. LIABILITIES	300		455,411,133,310	344,663,555,133
I. Current liabilities	310		450,384,651,622	339,637,073,445
1. Short-term trade payables	311		28,117,290,892	17,683,692,689
2. Short-term advances from customers	312		22,248,996,783	29,266,328,720
3. Dividends and profit payable	313		-	-
4. Taxes and other payables to the State	314		5,262,339,926	9,556,080,659
5. Employee payables	315		6,459,096,992	7,687,154,623
6. Short-term accrued expenses	316			225,043,098
7. Short-term intercompany payables	317		8,423,564,580	-
8. Contract liabilities	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320		12,903,738,756	5,465,222,719
11. Short-term borrowings and finance lease liabilities	321		340,765,443,023	244,140,455,608
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		26,204,180,670	25,613,095,329
14. Price stabilization fund	324		-	-
15. Government bond repurchase agreements	325		-	-
II. Long-term liabilities	330		5,026,481,688	5,026,481,688
8. Other long-term payables	338		5,026,481,688	5,026,481,688
9. Long-term borrowings and finance lease liabilities	339		-	-
D. OWNER'S EQUITY	400		542,720,210,460	552,195,972,113
1. Owner's contributed capital	411		468,813,980,000	468,813,980,000
- Common voting shares	411a		468,813,980,000	468,813,980,000
- Preferred shares	411b		-	-
2. Capital surplus	412		-	-
3. Bond convertible option	413		-	-
6. Revaluation difference of assets	416		-	-
7. Exchange rate difference	417		-	-
8. Development Investment Fund	418		10,534,014,454	7,268,779,772
9. Other funds belonging to equity capital	419		26,438,240,549	24,805,623,208
10. Undistributed after-tax profit	420		36,933,975,457	51,307,589,133
- Undistributed post-tax profits accumulated by the prior year-end	420a		33,354,537,714	18,655,242,304
- Undistributed post-tax profits of current year	420b		3,579,437,743	32,652,346,829
TOTAL RESOURCE	440		998,131,343,770	896,859,527,246

Prepared by



Tran Thi Thanh Ngan

Chief accountant



Vu Nguyen Thi Hanh

Dong Nai, October 20, 2026

General Director



Lưu Chiên Hưng

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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

BUSINESS PERFORMANCE REPORT

Quarter III of 2026

Unit: VND

Items	Code	Notes	This quarter this year	This quarter last year	Cumulative total from the beginning of the year to the end of this quarter (this year)	Cumulative total from the beginning of the year to the end of this quarter (last year)
1. Revenue from sales of goods and provision of services	01		171,203,093,020	141,933,369,510	478,959,680,794	527,339,873,342
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and provision of services	10		171,203,093,020	141,933,369,510	478,959,680,794	527,339,873,342
4. Cost of goods sold	11		147,444,394,602	129,879,321,154	403,001,365,786	448,867,590,100
5. Gross profit from sales of goods and provision of services	20		23,758,698,418	12,054,048,356	75,958,315,008	78,472,283,242
6. Profit/loss from sale or disposal of investment property	21		-	-	-	-
7. Financial income	22		2,551,146,784	5,725,889,533	6,800,183,227	11,371,108,108
8. Financial expenses	23		3,388,062,383	4,238,521,413	8,456,741,441	12,869,614,033
- Borrowing costs	24		3,292,988,529	2,462,156,052	7,734,978,636	8,539,140,664
9. Selling expenses	25		6,370,000,081	2,544,411,871	17,912,107,874	10,938,686,724
10. General and administrative expenses	26		11,224,321,218	9,952,977,357	30,969,511,533	30,471,527,476
11. Net profit from business operations	30		5,327,461,520	1,044,027,248	25,420,137,387	35,563,563,117
12. Other income	31		1,223,339	800,800	68,440,977	169,378,339
13. Other expenses	32		4,803,710	2,022,669,338	1,537,664,672	4,831,189,930
14. Other profit	40		(3,580,371)	(2,021,868,538)	(1,469,223,695)	(4,661,811,591)
15. Profit before tax	50		5,323,881,149	(977,841,290)	23,950,913,692	30,901,751,526
16. Current Corporate Income Tax expense	51		1,744,443,406	2,346,553,387	5,623,044,394	7,123,241,900
17. Deferred Income Tax expense	52		-	-	-	-
18. Net profit after tax	60		3,579,437,743	(3,324,394,677)	18,327,869,298	23,778,509,626
19. Earnings per share(*)	70		76	(71)	391	507
20. Diluted earnings per share (*)	71		76	(71)	391	507

Prepared by



Tran Thi Thanh Ngan

Chief accountant



Vu Nguyen Thi Hanh

Dong Nai, October 20, 2026

General Director



Liu Chien Hung

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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

CASH FLOW STATEMENT

(By the indirect method)

From January 1, 2026 to September 30, 2026

Unit: VND

Items	Code	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flow from operating activities				
1. Profit before tax	01		23,950,913,692	30,901,751,526
2. Adjustments for amounts				
- Depreciation of fixed assets	02		18,590,360,466	19,324,233,933
- Provisions	03		851,421,219	850,230,769
- Profits and losses from exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies	04		-	-
- Profit and loss from investment and financial activities	05		(6,800,183,227)	(11,371,108,108)
- Borrowing costs	06		7,734,978,636	8,539,140,664
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	08		44,327,490,786	48,244,248,784
- Increase or decrease in accounts receivable	09		(11,597,125,755)	(26,246,830,570)
- Increase or decrease in inventory	10		44,733,866,919	155,024,470,540
- Increase or decrease in liabilities (excluding interest payable and corporate income tax payable)	11		27,719,264,214	(66,352,741,910)
- Increase or decrease in deferred expenses	12		(10,091,463,847)	(2,864,866,094)
- Tăng, giảm chứng khoán kinh doanh	13		-	-
- Borrowing costs have been paid	14		(7,734,978,636)	(8,539,140,664)
- Corporate income tax has been paid	15		(12,425,835,489)	(9,290,977,727)
- Other income from business operations	16		68,440,977	169,378,339
- Other expenses for business operations	17		(1,537,664,672)	(4,831,189,930)
Net cash flow from operating activities	20		73,461,994,497	85,312,350,768
II. Cash flow from investing activities				-
1.Cash spent on purchasing, constructing fixed assets and other long-term assets	21			(144,960,000)
2.Proceeds from the liquidation and sale of fixed assets and other long-term assets	22			629,672,727
3.Money spent on loans and purchasing debt instruments from other entities	23		-	-

Items	Code	Notes	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
4.Recovered funds from loans, resale of debt instruments from	24		-	-
5.Money spent on investing capital in other entities	25		(824,817,698)	-
6.Recovered investment capital contributed to other entities	26		-	-
7.Interest income from loans, dividends, and profit distributions	27		6,800,183,227	11,371,108,108
Net cash flow from investing activities	30		5,975,365,529	11,855,820,835
III. Cash flow from financing activities				-
1.Proceeds from the issuance of shares and capital contributions from owners	31		-	-
2.Repayment of capital contributions to owners, repurchase of issued shares	32		-	-
3.Money received from borrowing	33		699,509,530,405	594,919,955,638
4.Loan principal repayment	34		(602,884,542,990)	(589,966,288,293)
5.Principal repayment for financial lease	35		-	-
6. Dividends, profits paid to the owners	36		(23,440,699,000)	(3,588,164,909)
Net cash flow from financing activities	40		73,184,288,415	1,365,502,436
Net cash flow during the period (50 = 20+30+40)	50		152,621,648,441	98,533,674,039
Cash and cash equivalents at the beginning of the period	60		234,317,709,356	323,732,814,188
The impact of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period	70		386,939,357,797	422,266,488,227

Prepared by



Tran Thi Thanh Ngan

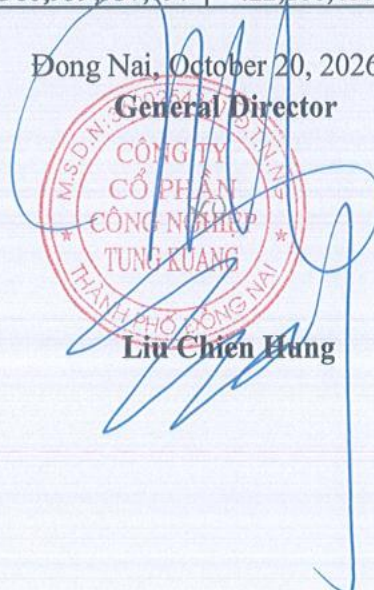
Chief accountant



Vu Nguyen Thi Hanh

Đong Nai, October 20, 2026

General Director



Lưu Chiến Hưng

NOTES TO THE FINANCIAL STATEMENTS

From January 1, 2026 to September 30, 2026

I. OPERATION FEATURES

01. Ownership form

Joint Stock Company.

- Rich International Holding L.L.C, headquartered in Belize, with a capital contribution ratio of 84.52% at the end of the accounting period.

02. Line of business

Business line of the Company are production and services.

03. Principal operations

The principal activities of the Company for the current year 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);
- Aluminum products and spare parts for health industry (aluminum stick for disabled, wheelchair, hospital bed, medicine cabinet);
- Aluminum products and accessories for sport industry (multipurpose gymnastics tome vehicle, aluminum bicycles, tennis racket and other equipment);
- Trading real estate, land use right of owners, users or lessee;
- Manufacturing aluminum sheet and aluminum complex used in construction.
- Wholesale of other construction materials and installation equipment.

04. The regular cycle of production business

The regular cycle of production businesses is not exceeding 12 months.

II. FINANCIAL YEAR AND STANDARD CURRENCY USED IN ACCOUNTING

01. Financial year

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

02. Standard currency unit

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

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

01. Accounting System

The Company applied the Circular 99/2025/TT-BTC dated 27 October 2025, the Circular 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance, Vietnamese Accounting Standards and supplement documents issued by Minister of Finance.

02. Announcement on compliance with Vietnamese standards and accounting system

The interim financial statements are prepared and presented in accordance with current Vietnamese accounting standards and corporate accounting regimes.

IV. ACCOUNTING POLICIES

01. The type of exchange rates applied in accounting

The real exchange rates applied to transactions by foreign currency incurred during the year are as follows:

- Real exchange rate when purchasing foreign currency is the one regulated in the foreign purchasing contract between the Company and the Commercial Bank.
- Exchange rate for recognition the receivable is the buy-in exchange rate of the commercial bank that the Company provided the customer for paying at the arising time.
- Exchange rate for recognition the payable is the selling exchange rate of the commercial bank that the Company prepared the transaction at the arising time.
- Exchange rate for asset purchasing or paid in foreign currency is the buy-in exchange rate of the commercial bank that the Company made the payment.

The real exchange rate applied as assessment of the cash items in foreign currency at the Financial Statement date are as follows:

- The buy-in exchange rate is applied to the classified items as assets items.
- The buy-in rate of the very bank that the Company's foreign account is applied to the foreign currency at bank.
- The selling foreign exchange rate of the commercial bank that the Company had frequent transactions is applied to the classified items as payables items.

All the differences of real exchange rate arising during the year and the differences by assessment the balance of cash items in foreign currency are recorded to income statement of the financial years.

02. Recognition of cash and cash equivalents

Cash include cash on hand and cash at bank.

Cash equivalents are short-term investments of no more than 03 months that are easily convertible into cash and do not have much risk in converting into cash from the date of purchase of such investment.

03. Recognition of receivables

Receivables are the recovery amount from customers and others. Receivables are recorded under the difference between book value and provisions of bad debts.

04. Accounting policies of inventory

Inventories are recorded at original cost. In the case the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. The net realizable value is determined by the difference of the

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai City

Notes to the Financial Statements (Continued)

estimated price and estimated cost for completing the product and the occurred selling, distributing expenses.

The cost of inventory at the year-end is calculated by weighted average method.

Inventory is recorded on the basis of perpetual method.

Provision for devaluation of inventories is made at the end of the year based on the difference between the original price of inventories and the net realizable value.

05. Recognition and depreciation of fixed assets*Principle of recording tangible, intangible fixed assets*

Fixed assets (tangible and intangible) are stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and net book value.

Method of depreciation of tangible fixed assets

Fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

- Buildings & Architectures	10 – 25 years
- Machinery & equipment	06 – 10 years
- Means of transportation	06 – 10 years
- Management tools and equipment	03 – 05 years
- Software	05 years

06. Principle of capitalization of prepaid expenses

The other expenses actually incurred related to the performance of many manufacturing business accounting years are recorded to prepaid expenses for allocating gradually to the operation results of the subsequence accounting years.

The calculation and allocation the prepaid expenses to the operation expenses of each accounting year is depended on the characteristic, level of each expense in order to select the reasonable method and the allocation criteria. The expenses are allocated on a straight-line basis.

07. Recognition of liabilities and accrued expenses payables

The payables and accrued expenses are recorded for the amount payables in the future relating to the goods and service supplied. 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 entrusted.
- 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.

08. Recognition of loans

Each financial loan is tracked under each borrower, each contract and financial loan's due date. Financial loan and borrowing in foreign currency is tracked in foreign currency detailed.

09. Recognition of owner's equity

Owner's equity is stated at actually contributed capital of owners.

Undistributed profit after tax reflects the business results (profit or loss) after deduction of corporation income tax and the situation of Company's profit distribution or loss settlement..

Dividends payable to shareholders are recorded as payable in the Company's interim Balance Sheet after the dividend announcement by the Company's Board of Directors.

10. Principles and method of recording revenue

Revenue from sale of goods, finished goods

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow into the Company;
- The costs incurred in respect of the transaction of goods sold can be measured reliably.

Revenue from sale of goods is determined by the reasonable value of the amount has been received or will be collected by accrual basis of accounting. Amounts received in advance from the customers are not recorded as revenue in the year.

Revenue from rendering of services

Revenue from rendering of services is recognized when the outcome of that transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several years, each year's revenue should be recognized by reference to the stage of completion at the balance sheet date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from processing

Revenue from processing supplies and goods is the received that excluding the value of processed supplies and goods.

Financial income

Income from interest, royalties and dividends and other financial income earned by the Company should be recognized when these two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow into the Company;
- The amount of the income can be measured reliably.

11. Principles and method of recording cost of goods sold

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

Cost of goods sold is recognized in line with revenue incurred including accrual cost into Cost of good sold.

12. Recognition of financial expenses

Items recorded into financial expenses consist of:

- Expenses of capital lending and borrowing;
- Loss due to foreign exchange differences arising from transactions relating to foreign currencies.

The above items are recorded by the total amount arising within the year without compensation to financial revenue.

13. Recognition of current corporate income tax expenses

Current corporate income tax expense is calculated basing on taxable profit and income tax rate applied in the current year.

The corporate income tax rate of the Company's Office is 15% for the industries under the investment license applied until the end of 05 April 2045.

The corporate income tax rate of Tung Kuang - Nhon Trach Industry Joint Stock Company Branch is the corporate income tax rate prescribed in the current year.

V. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN BALANCE SHEET

Unit: VND

01. Cash and cash equivalents

	<u>Closing balance</u>	<u>Opening balance</u>
- Cash on hand	572.812.490	177.286.705
- Demand deposits	308.666.545.307	136.440.422.651
- Cash equivalents (*)	77.700.000.000	97.700.000.000
Total	<u>386.939.357.797</u>	<u>234.317.709.356</u>

(*):Are deposits with terms of no more than 03 months.

Unit: VND

02. Trade receivables

	<u>Closing balance</u>	<u>Opening balance</u>
<i>a. Short-term trade receivables</i>	69.125.634.414	63.796.954.948
- HONG KY MECHANICAL JOINT STOCK COMPANY	-	104.582.500
- SIEMENS LTD – HCM CITY BRANCH	19.881.642.783	10.954.549.469
- Others	49.243.991.631	52.737.822.979
Total	<u>69.125.634.414</u>	<u>63.796.954.948</u>

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
 Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai City
 Notes to the Financial Statements (Continued)

03. Other receivable

Unit: VND

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a) Short-term				
- Receivables from employees	-	-	-	-
- Advances	-	-	-	-
- Short-term margin, margin	21.100.000	-	21.100.000	-
- Others	-	-	-	-
+ Term deposit interest	10.148.835.179	-	3.112.323.826	-
+ Personal income tax receivables	-	-	687.521.233	-
+ Insurance overpayment	-	-	-	-
+ Other receivables	206.308.600	-	-	-
b) Long-term	9.942.526.579	-	2.424.802.593	-
Total	10.169.935.179	-	3.133.423.826	-

04. Inventories

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Purchased goods are on the way	-	-	-	-
- Raw materials	71.593.188.454	-	60.678.855.306	-
- Tools and supplies	993.311.951	-	62.125.524.820	-
- Work in progress	106.765.396.284	-	896.893.523	-
- Finished goods	76.221.146.269	-	106.861.625.579	-
- Goods	-	-	69.744.010.649	-
Total	255.573.042.958	-	300.306.909.877	-

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
 Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai City
 Notes to the Financial Statements (Continued)

Unit: VND

05. Movements in tangible fixed asset

Item	Buildings & Architectures	Machinery & Equipment	Means of transportation	Management tools and equipment	Total
I. Historical Cost					
<i>Opening Balance</i>	171.243.117.289	409.336.839.821	8.341.686.775	3.287.985.043	592.209.628.928
- Newly purchased					
- Newly constructed					
- Transferring to investment real estate					
- Sold, disposed (*)					
- Other decreases	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
II. Accumulated depreciation					
<i>Opening Balance</i>	83.182.869.061	309.341.821.110	7.245.198.025	3.176.924.644	402.946.812.840
- Depreciation for the year	4.346.400.144	11.337.294.466	288.187.578	72.447.137	16.044.329.325
- Other increases					
- Sold, disposed (*)					
- Other decreases	-50.000				-50.000
Closing Balance	87.529.219.205	320.679.115.576	7.533.385.603	3.249.371.781	418.991.092.165
III. Net book value					
<i>1. Opening Balance</i>	88.060.248.228	99.995.018.711	1.096.488.750	111.060.399	189.262.816.088
<i>2. Closing Balance</i>	83.713.848.084	88.657.724.245	808.301.172	38.613.262	173.218.486.763

Unit: VND

06. Movements in intangible fixed asset

Items	Computer software	Total
I. Historical Cost		
<i>Opening Balance</i>	547.332.919	547.332.919
- Purchased	-	-
- Other increases	-	-
- Sold, disposed	-	-
- Other decreases	-	-
<i>Closing Balance</i>	547.332.919	547.332.919
II. Accumulated depreciation		
<i>Opening Balance</i>	506.361.602	506.361.602
- Depreciation	33.522.003	33.522.003
- Other increases	-	-
- Sold, disposed	-	-
- Other decreases	-	-
<i>Closing Balance</i>	539.883.605	539.883.605
III. Net book value		
<i>1. Opening Balance</i>	40.971.317	40.971.317
<i>2. Closing Balance</i>	7.449.314	7.449.314

07. Movements in real estate

Items	Opening Balance	Increase during the year	Decreased during the year	Closing Balance
I. Historical Cost				
- Building	83.750.304.619	-	-	83.750.304.619
- Infrastructure				
II. Accumulated depreciation				
- Building	20.207.582.988	2.512.509.138	-	22.720.092.126
- Infrastructure				
III. Net book value				
- Building	63.542.721.631		2.512.509.138	61.030.212.493
- Infrastructure				

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
 Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai City
 Notes to the Financial Statements (Continued)

Unit: VND

08. Loans and liabilities

	Opening balance		During the period		Closing balance	
	Value	Recoverable amount	Increases	Decreases	Value	Recoverable amount
- Short-term loans						
Bank loans						
+ Taipei Fubon Vietnam Commercial Bank (a)	244.140.455.608	244.140.455.608	699.509.530.405	602.884.542.990	340.765.443.023	340.765.443.023
+ Indovina Bank Limited - Dong Nai Branch (b)	30.530.849.169	30.530.849.169	184.039.316	30.714.888.485	-	-
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch (c)	44.768.063.344	44.768.063.344	48.431.263.817	45.360.634.161	47.838.693.000	47.838.693.000
+ Mega ICB Bank - Ho Chi Minh City Branch (d)	-	-	193.967.831.960	111.016.059.652	82.951.772.308	82.951.772.308
+ ACB Bank - Dong Nai Branch (d)	24.111.543.940	24.111.543.940	61.173.761.845	24.412.451.856	60.872.853.929	60.872.853.929
+ Cathay Bank - Ho Chi Minh City Branch (e)	114.296.000.000	114.296.000.000	371.500.000.000	360.796.000.000	125.000.000.000	125.000.000.000
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bien Hoa Branch (f)	30.433.999.155	30.433.999.155	13.698.458.255	30.584.508.836	13.547.948.574	13.547.948.574
	-	-	10.554.175.212		10.554.175.212	10.554.175.212

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai City

Notes to the Financial Statements (Continued)

- (a) Short-term loan from Taipei Fubon Commercial Bank Vietnam - Ho Chi Minh City Branch, under credit letter number 250611-TFB00232531 dated June 11, 2025. This loan is used to finance short-term working capital, with a limit of USD 5,000,000. The maximum loan term is no more than 180 days from the date of disbursement. The interest rate is specified on each promissory note.
- (b): This loan from Indovina Bank Limited – Dong Nai Branch, under Credit Limit Agreement No. IVB-DN/CL/1025/181 dated November 27, 2025, is for financing working capital needs, issuing guarantees, and opening Letters of Credit (L/C), with a limit of USD 2,000,000. The loan term is a maximum of 6 months from the date of loan disbursement. The interest rate changes periodically each month based on the base interest rate.
- (c): The loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch, under Credit Limit Agreement No. 300210957/2026-HĐCVHM/NHCT680-TKU dated January 8, 2026, is to finance working capital needs, issue guarantees, and open Letters of Credit (L/C) with a limit of VND 170,000,000,000. The loan term is a maximum of 6 months from the date of loan disbursement.
- (d): The loan from Mega International Bank Co., Ltd. – Ho Chi Minh City Branch is granted under Credit Facility Agreement No. (115)L-027 dated March 5, 2026, to finance the purchase of raw materials, working capital requirements, and machinery and equipment purchases, with a total credit limit of USD 2,500,000 for the Company and Tung Kuang Joint Stock Company – Nhon Trach Branch. The credit facility is available until December 21, 2026. Each loan shall mature 180 days from its respective disbursement date. The interest rate shall be determined for each disbursement.
- (đ): Loans from Asia Commercial Bank – Dong Nai Branch under Credit Agreement No. DNA.DN.4991.060326 dated March 10, 2026 for working capital supplementation and issuance of sight L/C to support production and business activities with a credit limit of VND 250 billion. The credit term is 12 months from the date of contract signing, with interest rates as per each promissory note.
- (e) : The loan from Cathay United Bank – Ho Chi Minh City Branch is granted under Credit Facility Agreement No. CL638/26 dated July 15, 2026, to supplement working capital and finance the purchase of goods and services, with a loan credit limit of USD 3,000,000, to finance the issuance of usance and sight import letters of credit (L/Cs) for the import of raw materials, with a trade credit limit of USD 3,000,000. The credit facility is available for one year from the date of execution of the Agreement. Each loan shall mature 180 days from its respective disbursement date. The interest rate shall be determined for each disbursement.
- (f): The loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Bien Hoa Branch is granted under Credit Facility Agreement No. 102.26/48.282-CTD dated September 4, 2026, to finance working capital requirements, the issuance of guarantees, and the opening of letters of credit (L/Cs), with a credit limit of VND 100,000,000,000. The loan tenor shall be a maximum of 12 months from the date of loan disbursement.

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
 Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai City
 Notes to the Financial Statements (Continued)

Unit: VND

09. Other payables

	Closing balance	Opening balance
a) Short-term	12.903.738.756	5.465.222.719
- Union fee	28.867.740	-
- Social insurance	110.099	201.750
- Dividends payable	-	145.514.574
- Others	12.874.760.917	5.465.020.969
+ Goods temporarily imported	-	-
+ Others	12.874.760.917	5.465.020.969
b) Long-term	5.026.481.688	5.026.481.688
Total	17.930.220.444	10.491.704.407

VI. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN INCOME STATEMENT

Unit: VND

01. Revenue from sales of goods and rendering of services

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Revenue from sale of finished goods	440.689.319.330	488.804.969.696
Revenue from rendering services	38.270.361.464	38.534.903.646
Total	478.959.680.794	527.339.873.342

02. Cost of goods sold

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Cost of finished goods sold	395.916.829.774	439.877.247.614
Cost of services rendered	7.084.536.012	8.990.342.486
Provision for inventory write-down	-	-
Total	403.001.365.786	448.867.590.100

03. Financial income

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest income	6.049.143.600	8.192.924.563
- Gain from foreign exchange difference	751.039.627	3.178.183.545
Total	6.800.183.227	11.371.108.108

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
 Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai City
 Notes to the Financial Statements (Continued)

04. Financial expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest expenses	7.734.978.636	8.559.323.427
- Loss from foreign exchange difference	721.762.805	4.310.290.606
Total	8.456.741.441	12.869.614.033

05. Other income

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Gain from disposed of fixed assets	-	-
- Scrap sales income	-	-
- Compensation received	-	-
- Others	68.440.977	169.378.339
Total	68.440.977	169.378.339

06. Other expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Cost of liquidation and sale of fixed assets	-	-
- Administrative fines	-	-
- Debt settlement	-	-
- Others	1.537.664.672	4.831.189.930
Total	1.537.664.672	4.831.189.930

07. Current Corporate Income Tax (CIT) expenses

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Corporate income tax on taxable income of current year	5.623.044.394	7.123.241.900
- Adjustment for corporate income tax of previous years and current year	-	-
- Total current Corporate Income Tax expense	5.623.044.394	7.123.241.900

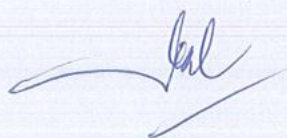
VII. OTHER INFORMATION

Prepared by



Tran Thi Thanh Ngan

Chief Accountant



Vu Nguyen Thi Hanh

Dong Nai, October 20, 2026

General Director



Liu Chien Hung