



TIA SANG BATTERY
JOINT STOCK COMPANY

No: 195 /CV-TSB

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hai Phong, October 20, 2026

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PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

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

1. Organization name: TIA SANG BATTERY JOINT STOCK COMPANY

- Stock code TSB
- Address Ton Đức Thang stress- An Hai – Hai Phong
- Phone number 0225 3857080

2. Information disclosure content:

- Financial Statements 3rd Quarter, 2026

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

☐ Consolidated financial statements (TCNY has subsidiaries);

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

- Cases that require explanation:

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

☐ Yes

☐ No

Explanation in case of integration:

☐ Yes

☐ No

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

☐ Yes

☐ No

Explanation in case of integration:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanation in case of integration

☒ Yes

☐ No

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

☐ Yes

☐ No

Explanation in case of integration

☐ Yes

☐ No

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

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

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

Organization representative

Person authorized to disclose information



PHÓ GIÁM ĐỐC

Đoàn Văn Quang

DUC GIANG CHEMICALS GROUP

TIA SANG BATTERY JOINT STOCK COMPANY

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

Tax code : 0200168458

Stock code : TSB

FINANCIAL STATEMENT

The 3rd Quarter of 2026

TIA SANG BATTERY JOINT STOCK COMPANY

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Tia Sang Battery Joint Stock Company**Address: Ton Duc Thang Boulevard, An Hai Ward, Hai Phong City**

REPORT OF THE BOARD OF MANAGEMENT

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

COMPANY

Tia Sang Battery Joint Stock Company was converted from a State-owned enterprise according to Decision No. 54/2004/QĐ-BCN dated June 22, 2004 of the Minister of Industry on converting Tia Sang Battery Company into Tia Sang Battery Joint Stock Company. The company operates under Business Registration Certificate No. 0200168458, first registered on October 1, 2004 and registered for the 12th change on August 11, 2026 issued by the Department of Planning and Investment of Hai Phong city.

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

BOARD OF DIRECTORS AND EXECUTIVE BOARD, MANAGEMENT

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

Mr. Nguyen Tat Dai	Chairman	(Appointed on 02 Oct 2026)
Mr. Luu Bach Dat	Chairman	(Appointed on 13 May 2026 and resigned on 28 July 2026)
Mr. Dao Huu Huyen	Chairman	(Resigned on 13 May 2026)
Mr. Doan Van Quang	Member	(Appointed as a Member of the Board of Directors on 13 May 2026, appointed as Chairman of the Board of Directors on 28 July 2026 and Resigned on 02 Oct 2026)
Mr. Nguyen Van Thoa	Member	(Appointed on 02 Oct 2026)
Mr. Dao Huu Duy Anh	Member	(Resigned on 13 May 2026)
Mr. Phung Trong Tu	Member	(Resigned on 02 Oct 2026)
Ms. Pham Thi Thu Ha	Member	
Mr. Luong Van Tuyen	Member	

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

Mr. Luong Van Tuyen	Director	(Appointed on 28 July 2026, previously served as Deputy Director)
Mr. Phung Trong Tu	Director	(Resigned on 28 July 2026)
Mr. Doan Van Quang	Deputy Director	

The legal representative of the Company during the year and until the preparation of this Financial Statements is Mr. Luong Van Tuyen (Director).

Members of the Board of Supervision:

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

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

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

- Select suitable accounting policies and apply them consistently;

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

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

The Board of Management confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

APPROVAL OF FINANCIAL STATEMENTS

The Board of Directors has approved the accompanying financial statements. These statements present fairly, in all material respects, the financial position of the Company as of Sep 30, 2026, the results of its operations, and its cash flows for the 3rd quarter of the financial year ending December 31, 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of financial statements.

On behalf of the Board of Management

Director

 Luong Van Tuyen

Hai Phong, 20 October 2026

TIA SANG BATTERY JOINT STOCK COMPANY

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

THE 3RD QUARTER OF 2026 FINANCIAL STATEMENTS

For the fiscal year ended as at 31 December 2026

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

ASSET	Code	Note	30/09/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		123,968,609,361	102,561,378,689
I. Cash and cash equivalents	110	III.1	1,337,812,469	5,185,968,872
1. Cash	111		1,337,812,469	5,185,968,872
II. Short-term investments	120	III.2	44,486,958,359	18,973,364,386
1. Held-to-maturity investments	123		44,486,958,359	18,973,364,386
III. Short-term receivables	130		17,262,506,852	14,464,248,962
1. Short-term trade receivables	131	III.3	18,694,366,230	18,552,113,570
2. Short-term prepayments to suppliers	132		3,220,457,516	716,409,392
3. Other short-term receivables	135	III.4	317,652,521	175,695,415
4. Provision for short-term doubtful debts	136		(4,969,969,415)	(4,979,969,415)
IV. Inventories	140	III.6	59,093,763,829	60,034,081,447
1. Inventories	141		59,386,708,012	60,365,423,282
2. Provision for devaluation of inventories	142		(292,944,183)	(331,341,835)
V. Other short-term assets	160		1,787,567,852	3,903,715,022
1. Short-term prepaid expenses	161	III.9a	206,138,630	448,337,855
2. Deductible VAT	162		1,443,949,529	2,940,223,151
3. Taxes and other receivables from State budget	163	III.14	137,479,693	515,154,016
B. NON-CURRENT ASSETS	200		18,681,228,765	21,759,830,536
1. Other long-term receivables	215	III.4	47,223,000	-
I. Fixed assets	220		17,950,134,277	20,254,430,170
1. Tangible fixed assets	221	III.8	16,950,134,277	19,254,430,170
- Historical cost	222		154,086,445,432	152,475,737,007
- Accumulated depreciation	223		(137,136,311,155)	(133,221,306,837)
4. Intangible fixed assets	227	III.10	1,000,000,000	1,000,000,000
- Historical cost	228		1,000,000,000	1,000,000,000
- Accumulated amortization	229		-	-
II. Long-term assets in progress	250		-	151,201,641
1. Construction in progress	252	III.7	-	151,201,641
III. Other long-term assets	270		683,871,488	1,354,198,725
1. Long-term prepaid expenses	271	III.9b	683,871,488	1,354,198,725
TOTAL ASSETS	280		142,649,838,126	124,321,209,225

TIA SANG BATTERY JOINT STOCK COMPANY

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

THE 3RD QUARTER OF 2026 FINANCIAL STATEMENTS

For the fiscal year ended as at 31 December 2026

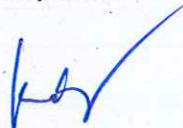
STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continue)

CAPITAL	Code	Note	30/09/2026 VND	01/01/2026 VND
C. LIABILITIES	300		69,372,874,947	46,850,294,034
I. Current liabilities	310		69,225,744,654	46,623,715,586
1. Short-term trade payables	311	III.11	4,916,479,813	7,075,235,362
2. Short-term prepayments from customers	312		5,422,276,295	1,222,811,694
3. Taxes and other payables to State budget	314	III.14	474,287,873	257,803,206
4. Payables to employees	315		1,849,562,241	1,926,908,958
5. Short-term accrued expenses	316	III.12a	79,498,197	147,163,407
6. Other short-term payables	320	III.15a	256,690,464	194,968,585
7. Short-term borrowings and finance lease liabilities	321	III.13	55,954,863,333	35,734,497,665
8. Bonus and welfare fund	323		272,086,438	64,326,709
II. Non-current liabilities	330		147,130,293	226,578,448
1. Other long-term payables	338	III.15b	147,130,293	226,578,448
D. OWNER'S EQUITY	400	III.16	73,276,963,179	77,470,915,191
1. Contributed capital	411		67,454,800,000	67,454,800,000
- Common shares with voting rights	411a		67,454,800,000	67,454,800,000
1. Development and investment funds	418		8,023,397,770	7,918,517,906
2. Retained earnings	420		(2,201,234,591)	2,097,597,285
- Retained earnings accumulated till the end of the previous year	420a		1,782,957,692	-
- Retained earnings of the current year	420b		(3,984,192,283)	2,097,597,285
TOTAL CAPITAL	440		142,649,838,126	124,321,209,225

Preparer



Bui Thi Thao

Chief Accountant



Nguyen Van Thoa

Director



Luong Van Tuyen

TIA SANG BATTERY JOINT STOCK COMPANY

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

THE 3RD QUARTER OF 2026 FINANCIAL STATEMENTS

For the fiscal year ended as at 31 December 2026

INCOME STATEMENT*The 3rd Quarter of 2026*

ITEMS	Co de	Note	The 3rd Quarter		Accumulated from the beginning of the year to the end of this period	
			This Year	Previous Year	This Year	Previous Year
1. Revenue from sales of goods and rendering of services	01	18	49,142,898,118	45,889,610,658	141,106,016,427	148,295,243,640
2. Revenue deductions	02	19	710,121,533	1,393,549,629	6,571,286,517	3,586,087,429
3. Net revenue from sales of goods and rendering of services	10	20	48,432,776,585	44,496,061,029	134,534,729,910	144,709,156,211
4. Cost of goods sold and services rendered	11	21	43,127,088,398	38,054,651,211	120,076,451,946	127,688,941,623
5. Gross profit from sales of goods and rendering of services	20		5,305,688,187	6,441,409,818	14,458,277,964	17,020,214,588
6. Financial income	22	22	844,356,236	561,074,836	1,688,779,918	1,873,873,610
7. Financial expense	23	23	619,082,454	433,811,089	1,170,014,066	1,027,410,093
<i>In which: Interest expense</i>	24		531,382,106	433,440,321	1,001,314,242	1,017,402,199
8. Selling expense	25	26a	4,929,891,509	4,256,893,680	13,826,272,344	12,036,040,174
9. General and administrative expense	26	26b	1,864,409,715	1,208,801,999	5,072,385,333	4,347,371,716
10. Net profit from operating activities	30		(1,263,339,255)	1,102,977,886	(3,921,613,861)	1,483,266,215
11. Other income	31	24	604,467,533	-	1,296,145,811	14,291,340
12. Other expense	32	25	160,000,000	-	908,103,573	-
13. Other profit	40		444,467,533	-	388,042,238	14,291,340
14. Total net profit before tax	50		(818,871,722)	1,102,977,886	(3,533,571,623)	1,497,557,555
15. Current corporate income tax expense	51	27	-	220,595,577	450,620,660	300,006,409
16. Profit after corporate income tax	60		(818,871,722)	882,382,309	(3,984,192,283)	1,197,551,146
17. Basic earnings per share	70	28	(121)	131	(591)	178

Preparer



Bui Thi Thao

Chief Accountant



Nguyen Van Thoa



Hai Phong, 20 October 2026

Director

Luong Van Tuyen

TIA SANG BATTERY JOINT STOCK COMPANY

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

THE 3RD QUARTER OF 2026 FINANCIAL STATEMENTS

For the fiscal year ended as at 31 December 2026

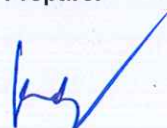
CASH FLOW STATEMENT

(Indirect method)

The 3rd Quarter of 2026

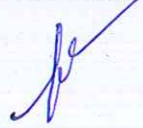
ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this period	
			This Year	Previous Year
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	01		(3,533,571,623)	1,497,557,555
2. Adjustment for			3,573,047,781	3,664,200,399
- Depreciation and amortization of fixed assets and investment properties	02		3,915,004,318	3,955,842,456
- Provisions	03		(48,397,652)	(12,948,473)
- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	04		31,464,501	2,474,489
- Gains / losses from investment	05		(1,326,337,628)	(1,298,570,272)
- Interest expense	06		1,001,314,242	1,017,402,199
3. Operating profit before changes in working capital	08		39,476,158	5,161,757,954
- Increase or decrease in receivables	09		(975,413,879)	(293,311,435)
- Increase or decrease in inventories	10		978,715,270	(20,578,752,538)
- Increase or decrease in payables (excluding interest	11		2,298,162,821	4,789,656,991
- Increase or decrease in prepaid expenses	12		1,063,728,103	(857,882,142)
- Interest paid	14		(973,913,140)	(1,014,139,516)
- Corporate income tax paid	15		(699,312,607)	(329,360,855)
- Other payments on operating activities	17		(2,000,000)	(398,440,000)
Net cash flow from operating activities	20		1,729,442,726	(13,520,471,541)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(1,610,708,425)	(4,275,985,302)
2. Loans and purchase of debt instruments from other	23		(33,500,000,000)	(21,000,000,000)
3. Collection of loans and resale of debt instrument of other entities	24		8,500,000,000	24,500,000,000
4. Interest and dividend received	27		812,743,655	811,290,817
Net cash flow from investing activities	30		(25,797,964,770)	35,305,515
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		104,688,689,208	124,767,366,388
2. Repayment of principal	34		(84,468,323,540)	(109,808,935,648)
3. Dividends or profits paid to owners	36		-	(4,721,836,000)
Net cash flow from financing activities	40		20,220,365,668	10,236,594,740
Net cash flows in the period	50		(3,848,156,376)	(3,248,571,286)
Cash and cash equivalents at the beginning of the	60		5,185,968,872	5,850,968,675
Effect of exchange rate fluctuations	61		(27)	36,589
Cash and cash equivalents at the end of the period	70	III.1	1,337,812,469	2,602,433,978

Preparer



Bui Thi Thao

Chief Accountant



Nguyen Van Thoa

Hai Phong, 20 October 2026

Director



Luong Van Tuyen

TIA SANG BATTERY JOINT STOCK COMPANY

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

THE 3RD QUARTER OF 2026 FINANCIAL STATEMENTS

For the fiscal year ended as at 31 December 2026

NOTES TO FINANCIAL STATEMENTS

The 3rd Quarter of 2026

I. CHARACTERISTICS OF ENTERPRISE ACTIVITIES**Form of capital ownership**

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

The company operates under Business Registration Certificate No. 0200168458 (old No: 02030001032), first registered on October 1, 2004 and amended for the 12th time on 11 August 2026, by the Department of Planning and Investment of Hai Phong City.

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

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

Business field: Production of all kinds of batteries

Business activities

The Company's main activities are:

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

Corporate structure

* The Company's member entities are as follows:

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

Number of employees: As at 30 September 2026 is 146 employees (as at 01 January 2026: 154 employees).

II. ACCOUNTING SYSTEM AND ACCOUNTING POLICY**1. Accounting period and accounting currency**

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

This accounting period: From January 1.2026 to December 31.2026

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

2. Standards and Applicable Accounting Policies**Applicable Accounting Policies**

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

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

3. Foreign currency transactions

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

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

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

TIA SANG BATTERY JOINT STOCK COMPANY

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

THE 3RD QUARTER OF 2026 FINANCIAL STATEMENTS

For the fiscal year ended as at 31 December 2026

Notes to the Financial Statements (Continued)

4. Cash

Cash includes cash in hand and demand bank deposits.

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

5. Receivables

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

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

6. Inventories

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

Inventory value is determined by the weighted average method.

Inventories are accounted for using the perpetual inventory method.

7. Financial investments

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

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

8. Fixed assets

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

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

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

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

9. Unallocated expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

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

10. Payables

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

11. Borrowings and finance lease liabilities

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

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

TIA SANG BATTERY JOINT STOCK COMPANY

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

THE 3RD QUARTER OF 2026 FINANCIAL STATEMENTS

For the fiscal year ended as at 31 December 2026

Notes to the Financial Statements (Continued)

12. Borrowing costs

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

13. Accrued expenses

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

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

14. Provisions for payables

Provisions are only recognized when the following conditions are satisfied:

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

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

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

15. Owner's equity

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

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

16. Revenue

Sales revenue

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

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

Financial revenue

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

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

17. Revenue deductions

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

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

18. Cost of goods sold

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

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Notes to the Financial Statements (Continued)

19. Financial expenses

Expenses recorded in financial expenses include:

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

20. Corporate income tax

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

21. Related Parties

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

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Notes to the Financial Statements (Continued)**III. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET****1. CASH AND CASH EQUIVALENTS**

	30/09/2026	01/01/2026
	VND	VND
- Cash	29,685,535	638,290,641
- Demand deposits	1,308,126,934	4,547,678,231
	1,337,812,469	5,185,968,872

Details of demand deposits as at 30 September 2026 were as follow:

	Currency	Value
		VND
Demand deposits		
- Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	172,790,450
- Asia Commercial Joint Stock Bank	VND	119,077,236
- Asia Commercial Joint Stock Bank	USD	981,188,389
- Other Banks	VND,USD	35,070,859
		1,308,126,934

2. FINANCIAL INVESTMENTS**Held to maturity investments**

	30/09/2026	01/01/2026
	Original cost	Original cost
	VND	VND
Short term investment	44,486,958,359	18,973,364,386
- Deposits (i)	43,600,000,000	18,600,000,000
+ <i>Principal balance</i>	43,600,000,000	18,600,000,000
+ <i>Interest receivable</i>	886,958,359	373,364,386
Long term investment	-	-
	44,486,958,359	18,973,364,386

(i) At 30 Sep 2026, the Company's short-term held-to-maturity investments include term deposits with maturities of 6 to 12 months, totaling VND 43,600,000,000, together with accrued interest receivable of VND 886,958,359. These deposits are placed at Asia Commercial Joint Stock Bank – Hoang Cau Branch and Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Center Branch, with interest rates ranging from 4.5%/year to 8.4%/year.

3. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
a) Short term		
<i>Related parties</i>	11,283,840	39,945,182
- Duc Giang Chemicals Group Joint Stock Company	11,283,840	29,004,782
- Van Minh Company Limited	-	10,940,400
<i>Others</i>	18,683,082,390	18,512,168,388
- Mohammed Abdullall Sabr for Import	-	2,912,653,826
- TM SKY Limited	-	1,122,375,463
- Abdulsalam Altaheri Stores	1,459,609,239	-
- Cao Son Coal Joint Stock Company	-	395,725,338
- BMC VinhPhuc Joint Stock Company	-	557,496,000
- Vietnam Border Guard	2,540,376,000	-
- Other customers	14,683,097,151	13,523,917,761
	18,694,366,230	18,552,113,570
b) Long term		

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Notes to the Financial Statements (Continued)**4. OTHER RECEIVABLES**

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
a) Short term		
- Advance receivable	288,746,605	146,789,499
- Bet, deposit	12,000,000	12,000,000
- Other receivables	16,905,916	16,905,916
	317,652,521	175,695,415
b) Long term		
- Bet, deposit	47 223 000	-
	47,223,000	-

5. DOUBTFUL DEBTS

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

	30/09/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Duy Thinh Company Limited	838,646,000	-	838,646,000	-
- Hong Ha Service Trading Company Limited	482,504,836	-	482,504,836	-
- Thien Ngan Trading and Service	440,000,007	-	440,000,007	-
- Phong Lam Company Limited	431,170,879	-	431,170,879	-
- Truong Nhat Battery Store	399,330,910	-	399,330,910	-
- Others	2,517,792,262	139,475,479	2,527,792,262	139,475,479
	5,109,444,894	139,475,479	5,119,444,894	139,475,479

6. INVENTORIES

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Raw materials	29,859,769,328	-	35,282,495,923	-
- Tools, supplies	6,551,708,800	-	6,102,615,669	-
- Finished goods	18,016,354,054	(292,944,183)	14,650,706,002	(331,341,835)
- Goods	34,546,838	-	54,348,906	-
- Goods in transit for sale	4,924,328,992	-	4,275,256,782	-
	59,386,708,012	(292,944,183)	60,365,423,282	(331,341,835)

7. LONG-TERM ASSETS IN PROGRESS

Construction in progress

	30/09/2026	01/01/2026
	VND	VND
Major repair of fixed assets	-	151,201,641
- Major repair of the electrode drying and annealing furnace	-	151,201,641
	-	151,201,641

8. TANGIBLE FIXED ASSETS

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Notes to the Financial Statements (Continued)

8 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery and equipment	Means of transportation and transmission	Office equipment	Other tangible fixed assets	Total
Historical cost						
Beginning balance	25,274,880,414	113,253,471,508	4,390,711,010	452,958,000	9,103,716,075	152,475,737,007
- Purchase in the period	-	1,610,708,425	-	-	-	1,610,708,425
Ending balance	<u>25,274,880,414</u>	<u>114,864,179,933</u>	<u>4,390,711,010</u>	<u>452,958,000</u>	<u>9,103,716,075</u>	<u>154,086,445,432</u>
Accumulated depreciation						
Beginning balance	19,291,084,792	101,817,167,847	4,001,660,332	452,958,000	7,658,435,866	133,221,306,837
- Depreciation during the period	588,511,223	2,809,313,828	29,861,109	-	487,318,158	3,915,004,318
Ending balance	<u>19,879,596,015</u>	<u>104,626,481,675</u>	<u>4,031,521,441</u>	<u>452,958,000</u>	<u>8,145,754,024</u>	<u>137,136,311,155</u>
Net carrying amount						
Beginning balance	5,983,795,622	11,436,303,661	389,050,678	-	1,445,280,209	19,254,430,170
Ending balance	<u>5,395,284,399</u>	<u>10,237,698,258</u>	<u>359,189,569</u>	<u>-</u>	<u>957,962,051</u>	<u>16,950,134,277</u>

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

- Details of the Company's major tangible fixed assets as at 30 September 2026 were as follows:

Name of asset	Using department	Usage status	Historical cost VND	Net carrying amount VND
Three-storey building	Company office	In normal use	8,171,768,863	2,941,167,237
TBS beam welding machine system	Production	In normal use	8,311,127,099	-
Sealed lead-acid battery production line	Production	In normal use	7,017,867,740	-

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Notes to the Financial Statements (Continued)**9. UNALLOCATED EXPENSES**

	30/09/2026	01/01/2026
	VND	VND
a) Short term		
- Tools and equipment	29,517,606	202,809,855
- Periodic repair and maintenance costs for fixed assets	115,239,018	-
- Others	61,382,006	245,528,000
	206,138,630	448,337,855
b) Long term		
- Tools and equipment	424,610,627	666,925,291
- Periodic repair and maintenance costs for fixed assets	259,260,861	687,273,434
	683,871,488	1,354,198,725

10. INTANGIBLE FIXED ASSETS

As at 30 September 2026, the Company's intangible fixed asset include an original cost of VND 1 billion for long-term land use rights, as evidenced by Certificate of Land Use Rights No. BE 572895 dated 10 August 2011. The land parcel covers an area of 200.8 square meters and is located at Lot No. 800, Nguyen Luong Bang Street, Hai Van Ward, Da Nang City. The land is currently used for the operation of the Company's Da Nang Branch.

11. TRADE PAYABLES

	30/09/2026	01/01/2026
	Value	Value
	VND	VND
a) Short term		
Related parties	2,078,090	550,224,204
- Duc Giang Chemicals Group Joint Stock Company	2,078,090	137,698,191
- Van Minh Company Limited	-	412,526,013
Others	4,914,401,723	6,525,011,158
- Thuan Hung Plastic – Mechanical and Construction Joint Stock Company	-	304,128,000
- Thai United Industry CO.,Ltd	-	715,627,265
- Huizhou Hilong New Material Technology Co.,LTD.	390,779,385	266,724,224
- Kim Vu Minh Company Limited	1,179,966,391	263,687,551
- Hoa Thap Company Limited	-	546,614,568
- Van Giang - Van Nam Import Export Co., Ltd	-	1,267,497,241
- Others	3,343,655,947	3,160,732,309
	4,916,479,813	7,075,235,362
b) Long term		

12. ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short term		
Interest expense	34,498,197	7,097,095
Prepaid office rental expenses	45,000,000	45,000,000
Prepaid logistic expenses	-	95,066,312
	79,498,197	147,163,407
b) Long term		

13. BORROWINGS AND FINANCE LEASE LIABILITIES (Page 16)**14. TAX AND OTHER PAYABLES TO THE STATE BUDGET (Page 17)**

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Notes to the Financial Statements (Continued)

13 BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the period		30/09/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Bank loan						
Vietnam Joint Stock Commercial Bank for Investment and Development - Ha Thanh Branch (i)	35,734,497,665	35,734,497,665	104,688,689,208	84,468,323,540	55,954,863,333	
- Asia Commercial Joint Stock Bank – Hoang Cau Branch (ii)	17,066,232,952	17,066,232,952	55,933,419,550	44,987,084,900	28,012,567,602	
Vietnam Joint Stock Commercial Bank For Industry And Trade – Ha Noi Branch (iii)	-	-	20,986,992,220	13,623,811,816	7,363,180,404	
Total Short-term borrowings	18,668,264,713	18,668,264,713	27,768,277,438	25,857,426,824	20,579,115,327	
	35,734,497,665	35,734,497,665	104,688,689,208	84,468,323,540	55,954,863,333	

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

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

(iii) The company's short-term loan at the Vietnam Joint Stock Commercial Bank For Industry And Trade – Ha Noi Branch, under contract No. 01/2026-HDCVHM/NHCT106-0200168458 signed on Sep 30, 2026, with a credit limit of VND 35 billion or an equivalent amount in foreign currency. The purpose is to supplement working capital to serve the company's production and business activities.

b) Long-term borrowings

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Notes to the Financial Statements (Continued)**14 TAX AND OTHER PAYABLES TO THE STATE BUDGET**

	Beginning balance		During the period		Ending balance	
	Receivable 01/01/2026	Payables 01/01/2026	Payables in the period	Actual payment in the period	Receivables 30/09/2026	Payables 30/09/2026
- Value Added Tax	-	-	5,876,744,884	6,014,224,577	137,479,693	-
- Export, import duties	-	-	171,123,938	171,123,938	-	-
- Corporate income tax	-	248,691,947	450,620,660	699,312,607	-	-
- Personal income tax	-	9,111,259	61,154,702	21,552,601	-	48,713,360
- Land tax and land rent	515,154,016	-	1,292,226,039	351,497,510	-	425,574,513
- Fees, charges and other payables	-	-	653,721,485	653,721,485	-	-
	515,154,016	257,803,206	8,505,591,708	7,911,432,718	137,479,693	474,287,873

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Notes to the Financial Statements (Continued)**15. OTHER PAYABLES**

	30/09/2026	01/01/2026
	VND	VND
a) Short term		
Trade union fee	153,849,755	87,086,676
Other payables	102,840,709	107,881,909
- Sales support	38,262,000	39,022,000
- Charity and social security funds	64,078,709	65,078,709
- Others	500,000	3,781,200
	<u>256,690,464</u>	<u>194,968,585</u>
b) Long term		
Long-term deposits, collateral received	147,130,293	226,578,448
	<u>147,130,293</u>	<u>226,578,448</u>

16. OWNER'S EQUITY**a) Changes in owner's equity**

	Owner's equity	Development Investment Fund	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous year	67,454,800,000	7,738,382,855	5,214,771,051	80,407,953,906
Profit for previous period	-	-	1,197,551,146	1,197,551,146
Provision of funds from profits	-	180,135,051	(492,935,051)	(312,800,000)
Development investment fund	-	180,135,051	(180,135,051)	-
Bonus and welfare fund	-	-	(312,800,000)	(312,800,000)
Profit distribution	-	-	(4,721,836,000)	(4,721,836,000)
Ending balance of previous period	<u>67,454,800,000</u>	<u>7,918,517,906</u>	<u>1,197,551,146</u>	<u>76,570,869,052</u>
Beginning balance of current year	67,454,800,000	7,918,517,906	2,097,597,285	77,470,915,191
Profit for this period	-	-	(3,984,192,283)	(3,984,192,283)
Profit distribution	-	-	-	-
Development investment fund	-	104,879,864	(104,879,864)	-
Benefit reward fund	-	-	(209,759,729)	(209,759,729)
Ending balance of this period	<u>67,454,800,000</u>	<u>8,023,397,770</u>	<u>(2,201,234,591)</u>	<u>73,276,963,179</u>

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

	Rate	Value
	%	VND
Undistributed after-tax profit	100	2,097,597,285
Provision for development investment fund	5	104,879,864
Appropriation for reward and welfare fund	10	209,759,729
Remaining undistributed after-tax profit	85	1,782,957,692

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Notes to the Financial Statements (Continued)**b, Details of Contributed capital**

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

	30/09/2026	01/01/2026
	VND	VND
Owner's equity		
- At the beginning of the year	67,454,800,000	67,454,800,000
- At the end of the period	67,454,800,000	67,454,800,000

d) Stocks

	30/09/2026	01/01/2026
	VND	VND
Number of shares registered for issuance	6,745,480	6,745,480
Number of shares sold to the public	6,745,480	6,745,480
- Common stock	6,745,480	6,745,480
Number of shares outstanding	6,745,480	6,745,480
- Common stock	6,745,480	6,745,480
Outstanding shares par value (VND):	10,000	10,000

e) Company funds

	30/09/2026	01/01/2026
	VND	VND
- Development investment fund	8,023,397,770	7,918,517,906
	<u>8,023,397,770</u>	<u>7,918,517,906</u>

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

17. OFF-BALANCE SHEET ITEMS**a) Leasehold assets**

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

b) Foreign currencies

	Calculation unit	30/09/2026	01/01/2026
- US Dollar	USD	38,206.14	48,108.09

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Notes to the Financial Statements (Continued)**18. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES**

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Revenue from sale of goods	141,106,016,427	148,295,243,640
	<u>141,106,016,427</u>	<u>148,295,243,640</u>
In which: Revenue from related parties (Details in Note 29)	315,315,560	671,609,357

19. REVENUE DEDUCTIONS

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Trade discounts	2,363,532,133	3,586,087,429
Sale returns	4,207,754,384	-
	<u>6,571,286,517</u>	<u>3,586,087,429</u>

20. NET REVENUE FROM SALES AND SERVICES

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Revenue from sale of goods	134,534,729,910	144,709,156,211
	<u>134,534,729,910</u>	<u>144,709,156,211</u>

21. COST OF GOODS SOLD

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Cost of finished products and goods sold	120,076,451,946	127,694,034,692
Provision for devaluation of inventories	-	(5,093,069)
	<u>120,076,451,946</u>	<u>127,688,941,623</u>

22. FINANCIAL INCOME

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Interest income	1,328,074,478	1,298,570,272
Realised exchange gain	360,705,440	575,303,338
	<u>1,688,779,918</u>	<u>1,873,873,610</u>

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Notes to the Financial Statements (Continued)**23. FINANCIAL EXPENSES**

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Interest expenses	1,001,314,242	1,017,402,199
Realised exchange loss	137,235,323	7,533,405
Unrealised exchange loss	31,464,501	2,474,489
	<u>1,170,014,066</u>	<u>1,027,410,093</u>

24. OTHER INCOME

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Other income	1,296,145,811	14,291,340
	<u>1,296,145,811</u>	<u>14,291,340</u>

25. OTHER EXPENSES

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Other expenses	908,103,573	-
	<u>908,103,573</u>	<u>-</u>

26. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES**a) Selling expenses include:**

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Raw materials	373,304,722	346,857,437
Labour expenses	4,317,261,127	3,699,078,924
Tools, equipment, supplies expenses	63,891,435	48,941,465
Depreciation expenses	121,470,741	121,470,741
Tax, Charge, Fee	47,001,965	32,787,081
Provision/Reversal of provision for product warranty	2,594,906,967	1,708,802,714
Expenses of outsourcing services	3,210,306,585	2,935,640,319
Other expenses in cash	3,098,128,802	3,142,461,493
	<u>13,826,272,344</u>	<u>12,036,040,174</u>

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Notes to the Financial Statements (Continued)**b) General administrative expense include:**

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Raw materials	6,714,705	26,878,408
Labour expenses	2,030,646,795	1,945,690,675
Tools, equipment, supplies expenses	42,541,018	61,805,725
Depreciation expenses	411,825,051	411,825,051
Tax, Charge, Fee	1,286,723,539	978,248,439
Provision expenses/ Reversal of provision expenses	(10,000,000)	(7,855,404)
Expenses of outsourcing services	1,144,146,977	710,525,177
Other expenses in cash	159,787,248	220,253,645
	5,072,385,333	4,347,371,716

27. CURRENT CORPORATE INCOME TAX EXPENSES

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Corporate income tax from main business activities		
Total accounting profit before corporate income tax	(3,533,571,623)	1,497,557,555
Adjustments to increase	924,023,384	2,511,078
Adjustments for reduction	(2,038,850)	(36,589)
Taxable income	(2,611,587,089)	1,500,032,044
Current corporate income tax expense (tax rate 20%)	-	300,006,409
Adjustment of tax expenses from previous period	450,620,660	-
Tax payable at the beginning of the period	248,691,947	329,360,855
Tax paid in the period	(699,312,607)	(329,360,855)
Corporate income tax payable at the end of the period from main business activities	-	300,006,409

28. BASIC EARNINGS PER SHARE

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

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Net profit after tax	(3,984,192,283)	1,197,551,146
Profits distributed to common shares	(3,984,192,283)	1,197,551,146
Average number of outstanding common shares in circulation in the period	6,745,480	6,745,480
Basic earnings per share	(591)	178

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

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Notes to the Financial Statements (Continued)**29. TRANSACTIONS AND BALANCES WITH RELATED PARTIES**

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

Related parties	Relation
- Duc Giang Chemicals Group Joint Stock Company	Parent company
- Duc Giang Chemicals Group Joint Stock Company - Lao Cai Branch	Parent company's Branch
- Duc Giang Lao Cai Chemicals Limited Company	Subsidiary of Parent Company
- Duc Giang - Dak Nong Chemical Limited Company	Subsidiary of Parent Company
- Duc Giang Nghi Son Chemicals Limited Company	Subsidiary of Parent Company
- Vietnam Apatit Phosphorus Joint Stock Company	Subsidiary of Parent Company
- Van Minh Company Limited	Related company of the Company's BOD Chairman - Mr. Dao Huu Huyen (up to 13 May 2026)

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

Transactions arising during the period:

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
	VND	VND
Sales revenue	315,315,560	671,609,357
- Duc Giang Chemicals Group Joint Stock Company	92,759,560	82,829,720
- Duc Giang Chemicals Group Joint Stock Company - Lao Cai Branch	-	30,420,400
- Duc Giang Lao Cai Chemicals Limited Company	200,530,000	180,062,600
- Duc Giang - Dak Nong Chemical Limited Company	1,947,000	18,932,000
- Duc Giang Nghi Son Chemicals Limited Company	9,533,000	7,999,000
- Vietnam Apatit Phosphorus Joint Stock Company	6,930,000	-
- Van Minh Company Limited	3,616,000	351,365,637
Purchase of goods and services	630,324,492	5,119,869,039
- Duc Giang Chemicals Group Joint Stock Company	76,876,998	4,882,981,260
- Duc Giang Lao Cai Chemicals Limited Company	-	33,828,631
- Van Minh Company Limited	553,447,494	203,059,148
Purchase of fixed assets	-	3,082,800,000
- Duc Giang Chemicals Group Joint Stock Company	-	3,082,800,000

30. SEGMENT REPORTING**a) Under business fields:**

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

b) Under geographical areas:

	Domestic	Overseas	Grand Total
	VND	VND	VND
Net revenue from sales to external customers	91,527,497,358	43,007,232,552	134,534,729,910
Segment assets	16,302,234,622	2,392,131,608	18,694,366,230
Unallocated assets	-	-	123,955,471,896
Total cost of purchase of fixed assets	1,610,708,425	-	1,610,708,425

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31. COMPARATIVE FIGURES

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

Preparer



Bui Thi Thao

Chief Accountant



Nguyen Van Thoa

Hai Phong, 20 October 2026

Director



Luong Van Tuyen

