

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
FINANCIAL STATEMENTS
For the accounting period from January 1, 2026 to March 31, 2026



TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY

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

FINANCIAL POSITION REPORT

As at March 31, 2026

Unit: VND

ASSETS	Code	Notes	Closing Balance	Opening Balance
A- CURRENT ASSETS	100		587,179,866,934	620,365,542,379
I. Cash and cash equivalents	110		283,544,966,473	234,317,709,356
1. Cash	111		195,944,966,473	136,617,709,356
2. Cash equivalents	112		87,600,000,000	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		73,729,231,891	67,545,158,959
1. Short-term trade receivables	131		51,340,587,434	63,796,954,948
2. Short-term advances to suppliers	132		1,344,450,538	1,457,086,310
3. Short-term intra-company receivables	133		2,460,268,352	-
4. Contract assets from construction contracts	134		-	-
5. Other short-term receivables	135		19,426,231,692	3,133,423,826
6. Allowance for doubtful short-term receivables (*)	136		(842,306,125)	(842,306,125)
7. Missing assets pending resolution	137		-	-
IV. Inventories	140		223,316,291,499	300,306,909,877
1. Inventories	141		223,316,291,499	300,306,909,877
2. Provision for inventories obsolescence(*)	142		-	-
V. Current biological assets	150		-	-
1. Short-term livestock raised for single harvest product	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		6,589,377,071	4,895,764,187
1. Short-term deferred expenses	161		3,026,926,290	3,078,225,315
2. VAT deductibles	162		3,290,509,635	1,649,594,276
3. Tax and receivables from state budget	163		271,941,146	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		273,773,896,161	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		183,903,082,331	189,303,787,405
1. Tài sản cố định hữu hình	221		183,873,285,015	189,262,816,088
- Historical cost	222		592,209,628,928	592,209,628,928
- Accumulated depreciation (*)	223		(408,336,343,913)	(402,946,812,840)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation(*)	226		-	-
3. Intangible fixed assets	227		29,797,316	40,971,317
- Historical cost	228		547,332,919	547,332,919
- Accumulated depreciation (*)	229		(517,535,603)	(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 product	236		-	-
3. Seasonal crops or long-term single-harvest crops	237		-	-
IV. Investment property	240		62,705,218,585	63,542,721,631
- Historical cost	241		83,750,304,619	83,750,304,619
- Accumulated depreciation (*)	242		(21,045,086,034)	(20,207,582,988)
V. Non-current assets under construction	250		197,925,629	197,925,629
1. Long-term work in progress	251		-	-
2. Construction in progress	252		197,925,629	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		-	-
in				
other entities(*)	264		-	-
5. Long-term held-to-maturity investments	265		-	-
maturity				
investments (*)	266		-	-
VII. Other non-current assets	270		11,232,069,616	8,538,767,900
1. Long-term deferred expenses	271		11,232,069,616	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		860,953,763,095	896,859,527,246

ASSETS	Code	Notes	Closing Balance	Opening Balance
C. LIABILITIES	300		300,543,485,990	344,663,555,133
I. Current liabilities	310		295,517,004,302	339,637,073,445
1. Short-term trade payables	311		16,660,655,213	17,683,692,689
2. Short-term advances from customers	312		26,965,808,704	29,266,328,720
3. Dividends and profit payable	313		-	-
4. Taxes and other payables to the State	314		1,834,038,982	9,556,080,659
5. Employee payables	315		5,020,509,401	7,687,154,623
6. Short-term accrued expenses	316		183,363,879	225,043,098
7. Short-term intercompany payables	317		-	-
8. Contract liabilities	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320		12,576,315,163	5,465,222,719
11. Short-term borrowings and finance lease liabilities	321		207,284,229,631	244,140,455,608
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		24,992,083,329	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		560,410,277,105	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		7,268,779,772	7,268,779,772
9. Other funds belonging to equity capital	419		24,805,623,208	24,805,623,208
10. Undistributed after-tax profit	420		59,521,894,125	51,307,589,133
accumulated by the prior year-end	420a		51,304,216,733	18,655,242,304
of current year	420b		8,217,677,392	32,652,346,829
TOTAL RESOURCE	440		860,953,763,095	896,859,527,246

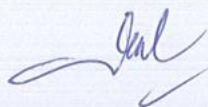
Đồng Nai, day 20 month 04 year 2026

Prepared by



Tran Thi Thanh Ngan

Chief accountant



Vu Nguyen Thi Hanh

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 province

BUSINESS PERFORMANCE REPORT

First quarter 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		139,999,908,619	217,578,043,303	139,999,908,619	217,578,043,303
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and provision of services	10		139,999,908,619	217,578,043,303	139,999,908,619	217,578,043,303
4. Cost of goods sold	11		123,662,690,888	177,576,449,518	123,662,690,888	177,576,449,518
5. Gross profit from sales of goods and provision of services	20		16,337,217,731	40,001,593,785	16,337,217,731	40,001,593,785
6. Profit/loss from sale or disposal of investment properties	21		11,874,064,649	-	11,874,064,649	-
7. Financial income	22		1,185,840,037	2,070,114,056	1,185,840,037	2,070,114,056
8. Financial expenses	23		1,939,183,420	4,486,670,336	1,939,183,420	4,486,670,336
- Borrowing costs	24		1,675,859,458	3,253,536,136	1,675,859,458	3,253,536,136
9. Selling expenses	25		5,597,215,176	4,030,670,661	5,597,215,176	4,030,670,661
10. General and administrative expenses	26		11,482,029,879	10,955,835,941	11,482,029,879	10,955,835,941
11. Net profit from business operations	30		10,378,693,942	22,598,530,903	10,378,693,942	22,598,530,903
12. Other income	31		260,107	285,886	260,107	285,886
13. Other expenses	32		8,772,959	1,068,190,898	8,772,959	1,068,190,898
14. Other profit	40		(8,512,852)	(1,067,905,012)	(8,512,852)	(1,067,905,012)
15. Profit before tax	50		10,370,181,090	21,530,625,891	10,370,181,090	21,530,625,891
16. Current Corporate Income Tax expense	51		2,152,503,698	4,092,253,308	2,152,503,698	4,092,253,308
17. Deferred Income Tax expense	52		-	-	-	-
18. Net profit after tax	60		8,217,677,392	17,438,372,583	8,217,677,392	17,438,372,583
19. Earnings per share(*)	70		175	372	175	372
20. Diluted earnings per share (*)	71		175	372	175	372

Prepared by

[Signature]

Tran Thi Thanh Ngan

Chief accountant

[Signature]

Vu Nguyen Thi Hanh

Đồng Nai, ngày 20 tháng 04 năm 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 province

CASH FLOW STATEMENT

(By the indirect method)

From January 1, 2026 to March 31, 2026

Unit: VND

Items	Code	Notes	Cumulative total from the beginning of the year to the end of this quarter (this	Cumulative total from the beginning of the year to the end of this quarter (last
I. Cash flow from operating activities				
1. Profit before tax	01		10,370,181,090	21,530,625,891
2. Adjustments for amounts				
- Depreciation of fixed assets	02		6,238,208,120	6,507,127,534
- Provisions	03		842,306,125	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		(1,185,840,037)	(2,070,114,056)
- Borrowing costs	06		1,675,859,458	3,253,536,136
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	08		17,940,714,756	30,071,406,274
- Increase or decrease in accounts receivable	09		(6,184,072,932)	1,373,684,173
- Increase or decrease in inventory	10		76,990,618,378	117,087,715,026
- Increase or decrease in liabilities (excluding interest payable and corporate income tax payable)	11		26,230,265,127	(61,140,164,280)
- Increase or decrease in deferred expenses	12		(2,642,002,691)	(6,053,981,476)
- Tăng, giảm chứng khoán kinh doanh	13		-	-
- Borrowing costs have been paid	14		(1,675,859,458)	(3,253,536,136)
- Corporate income tax has been paid	15		(10,017,907,270)	(9,290,977,727)
- Other income from business operations	16		260,107	285,886
- Other expenses for business operations	17		(8,772,959)	(1,068,190,898)
Net cash flow from operating activities	20		100,633,243,057	67,726,240,842
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			-
3.Money spent on loans and purchasing debt instruments from other entities	23		-	-
4.Recovered funds from loans, resale of debt instruments from	24		-	-

Items	Code	Notes	Cumulative total from the beginning of the year to the end of this quarter (this	Cumulative total from the beginning of the year to the end of this quarter (last
5.Money spent on investing capital in other entities	25		(15,735,600,000)	-
6.Recovered investment capital contributed to other entities	26		-	-
7.Interest income from loans, dividends, and profit distributio	27		1,185,840,037	2,070,114,056
Net cash flow from investing activities	30		(14,549,759,963)	1,925,154,056
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		124,954,636,560	94,902,011,242
4.Loan principal repayment	34		(161,810,862,537)	(192,747,042,863)
5.Principal repayment for financial lease	35		-	-
6. Dividends, profits paid to the owners	36		-	-
Net cash flow from financing activities	40		(36,856,225,977)	(97,845,031,621)
Net cash flow during the period (50 = 20+30+40)	50		49,227,257,117	(28,193,636,723)
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		283,544,966,473	295,539,177,465

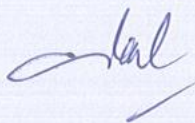
Đông Nai, day 20 month 04 year 2026

Prepared by



Tran Thi Thanh Ngan

Chief accountant



Vu Nguyen Thi Hanh

General Director



Lưu Chiến Hùng

NOTES TO THE FINANCIAL STATEMENTS
From January 1, 2026 to March 31, 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

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	341.505.179	177.286.705
- Demand deposits	195.603.461.294	136.440.422.651
- Cash equivalents (*)	87.600.000.000	97.700.000.000
Total	<u>283.544.966.473</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>
a. Short-term trade receivables	<u>51.340.587.434</u>	<u>63.796.954.948</u>
- HONG KY MECHANICAL JOINT STOCK COMPANY	204.655.000	104.582.500
- SIEMENS LTD - BINH DUONG BRANCH	5.534.539.348	10.954.549.469
- Others	45.601.392.995	52.737.822.979
Total	<u>51.340.587.434</u>	<u>63.796.954.948</u>

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

Unit: VND

03. Other receivable

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
<i>a) Short-term</i>				
- Receivables from employees		-		-
- Advances	21.100.000	-	21.100.000	-
- Short-term margin, margin		-		-
- Others	19.405.131.692	-	3.112.323.826	-
+ Term deposit interest		-	687.521.233	-
+ Personal income tax receivables		-		-
+ Insurance overpayment	99.930.917	-		-
+ Other receivables	19.305.200.775	-	2.424.802.593	-
<i>b) Long-term</i>				
Total	19.426.231.692	-	3.133.423.826	-

04. Inventories

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Purchased goods are on the way		-		-
- Raw materials	52.630.357.987	-	60.678.855.306	-
- Tools and supplies	791.264.447	-	62.125.524.820	-
- Work in progress	111.994.610.781	-	896.893.523	-
- Finished goods	57.873.775.692	-	106.861.625.579	-
- Goods	26.282.592	-	69.744.010.649	-
Total	223.316.291.499	-	300.306.909.877	-

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
 Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai Province
 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					
Closing Balance	171.243.117.289	409.336.839.821	8.341.686.775	3.287.985.043	592.209.628.928
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	970.721.510	4.302.049.482	92.611.098	24.148.983	5.389.531.073
- Other increases					
- Sold, disposed (*)					
- Other decreases					
Closing Balance	84.153.590.571	313.643.870.592	7.337.809.123	3.201.073.627	408.336.343.913
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>	87.089.526.718	95.692.969.229	1.003.877.652	86.911.416	183.873.285.015

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	11.174.001	11.174.004
- Other increases	-	-
- Sold, disposed	-	-
- Other decreases	-	-
<i>Closing Balance</i>	517.535.603	517.535.603
III. Net book value		
<i>1. Opening Balance</i>	40.971.317	85.667.321
<i>2. Closing Balance</i>	29.797.316	29.797.316

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	837.503.046	-	21.045.086.034
- Infrastructure	20.207.582.988	837.503.046	-	21.045.086.034
III. Net book value				
- Building	63.542.721.631		837.503.046	62.705.218.585
- Infrastructure	63.542.721.631		837.503.046	62.705.218.585

TUNG KUANG INDUSTRIAL JOINT STOCK COMPANY
 Bien Hoa II Industrial Park, Long Hung Ward, Dong Nai Province
 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	244.140.455.608	244.140.455.608	124.954.636.560	161.810.862.537	207.284.229.631	207.284.229.631
+ Taipei Fubon Vietnam Commercial Bank (a)	30.530.849.169	30.530.849.169	184.039.316	207.188.916	30.507.699.569	30.507.699.569
+ Indovina Bank Limited - Dong Nai Branch (b)	44.768.063.344	44.768.063.344	47.806.337	23.196.129.681	21.619.740.000	21.619.740.000
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch (c)	-	-	43.222.790.907	-	43.222.790.907	43.222.790.907
+ Mega ICB Bank - Ho Chi Minh City Branch (d)	24.111.543.940	24.111.543.940	-	24.111.543.940	-	-
+ ACB Bank - Dong Nai Branch (đ)	114.296.000.000	114.296.000.000	81.500.000.000	114.296.000.000	81.500.000.000	81.500.000.000
+ Cathay Bank - Ho Chi Minh City Branch (e)	30.433.999.155	30.433.999.155	-	-	30.433.999.155	30.433.999.155

(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 under Credit Agreement No. (114)L-027 dated May 6, 2025 to finance the purchase of raw materials, working capital needs and the purchase of machinery and equipment with a credit limit of USD 2,500,000 for the Company and the Branch of Tung Kuang Joint Stock Company – Nhon Trach. The credit limit is valid until December 21, 2025, and the loan is repaid 180 days from the date of disbursement. Interest rate is based on each disbursement.

(đ): Loans from Asia Commercial Bank – Dong Nai Branch under Credit Agreement No. DNA.DN.4696.040425 dated April 8, 2025, for working capital supplementation with a credit limit of VND 125 billion, and Credit Agreement No. DNA.DN.4524.070325 dated March 11, 2025, for working capital supplementation and issuance of sight L/C to support production and business activities with a credit limit of VND 125 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, under Credit Agreement No. CL502/25 dated March 17, 2025, is for supplementing working capital and purchasing goods and services, with a credit limit of USD 3,000,000, to finance the issuance of deferred and immediate L/C for the import of raw materials, with a commercial credit limit of USD 3,000,000. The credit limit is valid for one year from the date of signing the Agreement, and the loan matures 180 days from the date of disbursement. Interest rates are applied per disbursement.

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

Unit: VND

09. Other payables

	<u>Closing balance</u>	<u>Opening balance</u>
a) <i>Short-term</i>	<u>12.576.315.163</u>	<u>5.465.222.719</u>
- Union fee	-	-
- Social insurance	-	201.750
- Dividends payable	-	145.514.574
- Others	12.576.315.163	5.465.020.969
+ <i>Goods temporarily imported</i>	-	-
+ <i>Others</i>	-	-
b) <i>Long-term</i>	<u>5.026.481.688</u>	<u>5.026.481.688</u>
Total	<u><u>17.602.796.851</u></u>	<u><u>10.491.704.407</u></u>

VI. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN INCOME STATEMENT

Unit: VND

01. Revenue from sales of goods and rendering of services

	<u>From 01/01/2026 to 31/03/2026</u>	<u>From 01/01/2025 to 31/03/2025</u>
Revenue from sale of finished goods	<u>124.355.716.301</u>	<u>211.126.325.766</u>
Revenue from rendering services	<u>15.644.192.318</u>	<u>6.451.717.537</u>
Total	<u><u>139.999.908.619</u></u>	<u><u>217.578.043.303</u></u>

02. Cost of goods sold

	<u>From 01/01/2026 to 31/03/2026</u>	<u>From 01/01/2025 to 31/03/2025</u>
Cost of finished goods sold	<u>119.993.952.344</u>	<u>174.468.498.946</u>
Cost of services rendered	<u>3.668.738.544</u>	<u>3.107.950.57</u>
Provision for inventory write-down	<u>-</u>	<u>-</u>
Total	<u><u>123.662.690.888</u></u>	<u><u>177.576.449.518</u></u>

03. Financial income

	<u>From 01/01/2026 to 31/03/2026</u>	<u>From 01/01/2025 to 31/03/2025</u>
- Interest income	<u>1.165.546.183</u>	<u>2.011.230.970</u>
- Gain from foreign exchange difference	<u>20.293.854</u>	<u>58.883.086</u>
Total	<u><u>1.185.840.037</u></u>	<u><u>2.070.114.056</u></u>

04. Financial expenses

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

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Interest expenses	1.675.859.458	3.253.536.136
- Loss from foreign exchange difference	263.323.962	1.233.134.200
Total	1.939.183.420	4.486.670.336
05. Other income		
	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Gain from disposed of fixed assets	-	780.960.831
- Scrap sales income	-	-
- Compensation received	-	-
- Others	260.107	285.886
Total	260.107	285.886
06. Other expenses		
	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Cost of liquidation and sale of fixed assets	-	-
- Administrative fines	-	-
- Debt settlement	-	-
- Others	8.772.959	1.068.190.898
Total	8.772.959	1.068.190.898
07. Current Corporate Income Tax (CIT) expenses		
	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Corporate income tax on taxable income of current year	2.152.503.698	4.092.253.308
- Adjustment for corporate income tax of previous years and current year	-	-
- Total current Corporate Income Tax expense	2.152.503.698	4.092.253.308

VII. OTHER INFORMATION

Prepared by

Chief Accountant

General Director




Dong Nai, April 20, 2026




Tran Thi Thanh Ngan

Vu Nguyen Thi Hanh

Liu Chien Hung