CÔNG TY CP BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG

RANG DONG LIGHT SOURCE & VACUUM FLASK JOINT STOCK COMPANY

Số: 998/2026/CBTT-RAL
No: 998/2026/CBTT-RAL

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Hà Nội, ngày 30 tháng 7 năm 2026

Ha Noi, July 30, 2026

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SGDCK TPHCM
INFORMATION DISCLOSURE ON THE ELECTRONIC INFORMATION PORTAL OF THE STATE SECURITIES COMMISSION AND THE HO CHI MINH CITY STOCK EXCHANGE

Kính gửi: **- Ủy ban Chứng khoán Nhà nước**
- Sở Giao dịch Chứng khoán TP HCM

To: ***- State Securities Commission***
- Ho Chi Minh City Stock Exchange

Tên tổ chức/ *Organization name* : Công ty CP Bóng đèn Phích nước Rạng Đông/ *Rang Dong Light Source & Vacuum Flask Joint Stock Company*

Mã chứng khoán/ *Stock code*: RAL

Địa chỉ trụ sở chính/ *Address of headoffice*: Số 87-89 phố Hạ Đình, Phường Khương Đình, Hà Nội./ *87-89 Ha Dinh Street – Khuong Dinh Ward - Hanoi City.*

Điện thoại/ *Telephone*: (84-24) 38584310 – 38584165 - 38582334

Fax:

Người thực hiện công bố thông tin/ *The person who made the disclosure*: Nguyễn Đoàn Kết

Địa chỉ/ *Address*: Số 87-89 phố Hạ Đình, Phường Khương Đình, Hà Nội./ *87-89 Ha Dinh Street – Khuong Dinh Ward - Hanoi City.*

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Loại thông tin công bố ☐ 24 giờ ☐ 72 giờ ☐ bất thường ☐ theo yêu cầu ☑ định kỳ:
Types of information disclosed ☐ 24 hours ☐ 72 hours ☐ irregular ☐ on request ☑ periodically:

Nội dung thông tin công bố/ *Information disclosure content*:

- **Báo cáo tài chính tổng hợp Q2/2026/ *Consolidated financial report Q2/2026.***
- **Báo cáo giải trình kết quả sản xuất kinh doanh Quý 2 năm 2026 so với cùng kỳ năm 2025./ *Report Explaining the Business Performance Results for the Second Quarter of 2026 Compared with the Same Period of 2025.***

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/7/2026 tại đường dẫn www.rangdong.com.vn /*This information was published on the company's website on 30/7/2026 at the link* www.rangdong.com.vn

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Người được ủy quyền công bố thông tin
Authorized person to disclose information
(Ký tên, ghi rõ họ tên, chức vụ, đóng dấu)
(Sign, state full name, position, seal)

M.S.D.N: 0101526991 - C.T.C.P. CÔNG TY CỔ PHẦN BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG - P. KHƯƠNG ĐÌNH - T.P. HÀ NỘI

PHÓ TỔNG GIÁM ĐỐC

Nguyễn Đoàn Kết

CÔNG TY CP BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG	CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM Độc lập – Tự do – Hạnh phúc
Số: 997/2026/BC-RAL	*Hà Nội, ngày 30 tháng 7 năm 2026*

BÁO CÁO GIẢI TRÌNH

V/v chênh lệch kết quả hoạt động sản xuất kinh doanh

Kính gửi : **Ủy ban Chứng khoán Nhà nước**

Sở Giao dịch Chứng khoán TP Hồ Chí Minh

- Căn cứ Thông tư 96/2020/TT-BTC ngày 16 tháng 11 năm 2020 của Bộ tài chính về việc hướng dẫn công bố thông tin trên thị trường chứng khoán.
- Căn cứ Báo cáo tài chính Tổng hợp Quý 2 năm 2026 của Công ty CP Bóng đèn Phích nước Rạng Đông, kết quả như sau :

TT	Chỉ tiêu	Quý 2 Năm 2026	Quý 2 Năm 2025	Chênh lệch	Tỷ lệ
1	Doanh thu thuần về bán hàng và cung cấp dịch vụ	1.576.351.256.714	1.189.573.790.132	386.777.466.582	33%
2	Lợi nhuận sau thuế thu nhập doanh nghiệp	117.112.580.779	69.824.822.735	47.287.758.044	68%

Kết quả sản xuất kinh doanh của doanh nghiệp Quý 2 năm 2026 so cùng kỳ Quý 2 năm 2025 tăng do các yếu tố sau:

Trong năm 2025, với sự thay đổi quá nhanh của môi trường cạnh tranh trên thị trường, Công ty đã phải đối mặt với nguy cơ vô cùng thách thức, đe dọa sự tồn tại của Công ty tương tự như nguy cơ đe dọa Công ty trước Đổi mới lần thứ nhất.

Ứng phó với tình hình đó, Rạng Đông đã chú trọng nâng cao chất lượng tăng trưởng, phòng ngừa rủi ro, bảo toàn tài sản : Chú trọng giảm công nợ của khách hàng (do hàng Trung quốc giá rẻ tràn vào, khách hàng chạy theo lợi nhuận sẽ chuyển bán hàng Trung quốc có nguy cơ mất nợ, thất thoát vốn). Đồng thời tập trung phát triển khoa học công nghệ - Đổi mới sáng tạo và chuyển đổi kép : số (AI) và Xanh nhằm xác lập phương thức sản xuất tiên tiến, hiện đại đưa Công ty phát triển bền vững.

2026, Rạng Đông chính thức ra mắt nhận diện mới về thương hiệu sau gần 70 năm xây dựng và phát triển – định vị bước khởi đầu của hành trình mới với khát vọng trở thành Doanh nghiệp công nghệ, tiên phong cung cấp các giải pháp Thông minh – Xanh – Bền vững.

Một diện mạo mới không chỉ là sự thay đổi về hình ảnh, mà còn là biểu tượng của tinh thần đổi mới, hiện đại và quyết tâm bứt phá mạnh mẽ của Rạng Đông trong kỷ nguyên mới.

Đại diện tổ chức

(Ký tên, ghi rõ họ tên, chức vụ, đóng dấu)

CÔNG TY CỔ PHẦN BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG

TỔNG GIÁM ĐỐC

Nguyễn Đoàn Kết

CÔNG TY CP BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG

RANG DONG LIGHT SOURCE & VACUUM FLASK JOINT STOCK COMPANY

Số: 998/2026/CBTT-RAL
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CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Hà Nội, ngày 30 tháng 7 năm 2026

Ha Noi, July 30, 2026

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SGDCK TPHCM
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Mã chứng khoán/ *Stock code*: RAL

Địa chỉ trụ sở chính/ *Address of headoffice*: Số 87-89 phố Hạ Đình, Phường Khương Đình, Hà Nội./ *87-89 Ha Dinh Street – Khuong Dinh Ward - Hanoi City.*

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PHÓ TỔNG GIÁM ĐỐC
Nguyễn Đoàn Kết

Rang Dong Light Source and Vacuum Flask Joint Stock Company

COMBINED FINANCIAL STATEMENT

Q2 - 2026

Rang Dong Light Source and Vacuum Flask Joint Stock Company

COMBINED FINANCIAL STATEMENT

Q2 - 2026

Rang Dong Light Source & Vacuum Flask Join Stock Company
Adress: 87-89 Ha Dinh - Khuong dinh - Hanoi

COMBINED STATEMTENT OF FINANCIAL POSITION

As at 30 Jun 2026

Unit: VND

Items	Code	End of period	Start of period
A. CURRENT ASSETS	**100**	**8 392 628 279 513**	**7 432 677 418 184**
I. Cash and cash equivalents	**110**	**2 485 625 151 462**	**1 851 247 945 631**
1. Cash	111	2 485 625 151 462	1 851 247 945 631
2. Cash equivalents	112	-	-
II. Short-term investments	**120**	**-**	**-**
1. Trading securities	121	-	-
2. Provision for diminution in value of trading securities	122	-	-
3. Held-to-maturity investments	123	-	-
III. Short-term receivables	**130**	**3 283 201 317 260**	**3 146 079 559 848**
1. Short-term trade receivables	131	2 786 404 004 165	2 868 013 669 915
2. Short-term prepayments to suppliers	132	407 475 342 265	311 306 407 731
3. Short-term intra-company receivables	133	-	-
4. Receivables according to the progress of construction co	134	-	-
6. Other short-term receivables	135	230 594 887 032	105 669 608 446
7. Provision for short-term doubtful debts	136	(141 272 916 202)	(138 910 126 244)
8. Shortage of assets awaiting resolution	137	-	-
IV. Inventories	**140**	**2 407 175 586 931**	**2 231 886 163 512**
1. Inventories	141	2 407 175 586 931	2 231 886 163 512
2. Provision for devaluation of inventories	142	-	-
V. Other short-term assets	**160**	**216 626 223 861**	**203 463 749 193**
1. Short-term Expenses pending allocation	161	3 096 742 651	2 511 199 018
2. Deductible VAT	162	137 815 533 518	196 828 375 407
3. Taxes and other receivables from the State budget	163	75 713 947 692	4 124 174 768
4. Purchase and resale of Government bonds	164	-	-
5. Other current assets	165	-	-
B. NON-CURRENT ASSETS	**200**	**910 034 953 104**	**703 465 406 036**
I. Long-term receivables	**210**	**1 955 273 764**	**2 328 823 764**
1. Long-term trade receivables	211	-	-
2. Long-term prepayments to suppliers		-	-
3. Working capital provided to sub-units		-	-
4. Long-term intra-company receivables		-	-
5. Long-term loan receivables		-	-
6. Other long-term receivables	215	1 955 273 764	2 328 823 764
5. Provision for long-term doubtful debts		-	-
II. Fixed assets	**220**	**353 882 027 422**	**369 649 784 253**
1. Tangible fixed assets	221	271 337 377 755	282 283 831 217
- Historical costs	222	1 243 077 855 894	1 250 024 779 362
- Accumulated depreciation	223	(971 740 478 139)	(967 740 948 145)
2. Finance lease fixed asset	224	-	-
- Historical costs	225	-	-
- Accumulated depreciation	226	-	-

Items	Code	End of period	Start of period
3. Intangible fixed assets	227	82 544 649 667	87 365 953 036
- Historical costs	228	164 515 122 130	162 347 611 019
- Accumulated amortization	229	(81 970 472 463)	(74 981 657 983)
III. Investment properties	**230**	-	-
Historical costs	231	-	-
Accumulated depreciation	232	-	-
IV. Long-term assets in progress	**250**	**551 301 126 425**	**327 323 823 298**
1. Long-term work in progress	251	-	-
2. Construction in progress	252	551 301 126 425	327 323 823 298
V. Long-term investments		-	-
1. Investments in subsidiaries		-	-
2. Investments in joint ventures and associates		-	-
3. Equity investments in other entities		-	-
4. Provision for devaluation of long-term investments		-	-
5. Held-to-maturity investments		-	-
VI. Other long-term assets	**270**	**2 896 525 493**	**4 162 974 721**
1. Long-Term Expenses Pending Allocation	271	2 896 525 493	4 162 974 721
2. Deferred income tax assets		-	-
3. Long-term equipment, supplies and spare parts		-	-
4. Other long-term assets		-	-
TOTAL ASSETS (270=100+200)	**280**	**9 302 663 232 617**	**8 136 142 824 220**

Items	Code	End of period	Start of period
A. LIABILITIES	**300**	**5 819 449 023 518**	**4 737 464 283 749**
I. Current liabilities	**310**	**5 818 611 537 124**	**4 736 626 797 355**
1. Short-term trade payables	311	1 344 986 137 459	814 673 939 105
2. Short-term prepayments from customers	312	45 530 996 102	36 533 710 537
3. Dividends and profits payable	313	65 087 292 517	40 866 583 357
3. Taxes and other payables to State budget	314	21 327 923 887	21 467 374 580
4. Payables to employees	315	75 211 986 781	67 876 459 762
5. Short-term accrued expenses	316	164 213 406 661	232 168 719 234
6. Short-term intra-company payables	317	-	-
7. Payables according to the progress of construction contr	318	-	-
8. Short-term unearned revenue	319	-	-
9. Other short-term payments	320	97 679 679 997	95 818 605 179
10.Short-term borrowings and finance lease liabilities	321	3 428 754 789 255	2 939 341 968 026
11. Provisions for short-term payables	322	-	-
12. Bonus and welfare fund	323	575 819 324 465	487 879 437 575
13. Price stabilization fund	324	-	-
14. Purchase and resale of Government bonds	325	-	-
II. Non-current liabilities	**330**	**837 486 394**	**837 486 394**
1. Long-term trade payables		-	-
2. Long-term prepayements from customers		-	-
3. Long-term accrued expenses		-	-
4. Intra-company payables on operating capital		-	-
5. Long-term intra-company payables		-	-
6. Long-term unearned revenue		-	-
7. Other long-term payables		-	-
8. Long-term borrowings and finance lease liabilities	339	837 486 394	837 486 394
9. Convertible bonds		-	-
10. Preference shares		-	-
11. Deferred income tax liabilities		-	-
12. Provisions for long-term payables		-	-
13. Science and technology development fund		-	-
B. OWNER'S EQUITY	**400**	**3 483 214 209 100**	**3 398 678 540 471**
I. Owner's equity	**410**	**3 483 214 209 100**	**3 398 678 540 471**
1. Contributed capital	411	235 474 190 000	235 474 190 000
- Odinary shares with voting rights	411a	235 474 190 000	235 474 190 000
- Preference shares	411b	-	-
2. Share Premium	412	1 077 593 300 829	1 077 593 300 829
3. Conversion options on convertible bonds	413	-	-
4. Other capital	414	-	-
5. Treasury shares	415	-	-
6. Differences upon asset revaluation	416	-	-
7. Exchange rate differences	417	-	-
8. Development and investment funds	418	1 136 794 016 187	1 063 130 502 699
9. Enterprise reorganization assistance fund		-	-
10. Other reserves	419	799 665 180 068	720 215 870 884
11. Retained earnings	420	233 687 522 016	302 264 676 059
- Retained earnings accumulated till the end of the previou	420a	0	302 264 676 059
- Retained earnings of the current period	420b	233 687 522 016	-
12. Capital expenditure fund	421	-	-
II. Other capital and funds	**430**	**-**	**-**
2. Non-business funds	431	-	-
3. Funds that forming fixed assets	432	-	-
TOTAL CAPITAL	**440**	**9 302 663 232 617**	**8 136 142 824 220**

OFF STATEMENT OF FINANCIAL POSITION ITEMS

Items	End of period	Start of period
1. Operating leased assets	0	0
2. Materials and goods held under trust or for processing, entrusting		
3. Consignments goods for sales:		
4. Doubtful debts written-offs		
5. Foreign currencies	.	.
6. Budget for career and project expenses	0	0

Creation date on 30 July 2026

Preparer	Chief Accountant	General Director
Vu Thi Ngoc	Hoang Trung	Nguyen Doan Thang

CÔNG TY CỔ PHẦN BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG

Reporting unit: **Rang Dong Light Source and Vacuum Flask Joint Stock Company**

Address: **87,89 Ha Dinh Street, Khuong dinh, Hanoi**

INTERIM STATEMENT OF INCOME

COMPANY-WIDE CONSOLIDATION

Q2 - 2026

Unit : VND

Items	Code	Q2		Accumulated from the beginning of the year to the end of this quarte	
		This year	Last year	This year	Last year
1. Revenue from sales of goods and rendering of services	**01**	1 597 978 002 850	1 201 169 273 509	3 413 605 000 533	2 742 076 627 476
2. Revenue deductions	**02**	21 626 746 136	11 595 483 377	41 430 568 025	24 633 323 677
3. Net revenue from sales of goods and rendering of services	**10**	1 576 351 256 714	1 189 573 790 132	3 372 174 432 508	2 717 443 303 799
(10=1-2)					
4. Cost of goods sold and services rendered	**11**	1 186 671 458 425	931 828 603 151	2 528 521 732 938	2 131 456 917 234
5. Gross profit from sales of goods and rendering of services	**20**	389 679 798 289	257 745 186 981	843 652 699 570	585 986 386 565
(20=10-11)					
6. Financial income	**21**	5 419 488 901	8 169 546 994	11 813 922 545	10 671 810 101
7. Financial expenses	**22**	39 661 775 979	27 109 690 407	68 920 494 881	51 509 661 763
In which: Interest expenses	***23***	*37 221 734 028*	*26 814 037 561*	*66 131 187 535*	*51 065 100 157*
8. Selling expenses	**25**	183 394 416 339	129 446 234 023	448 764 221 218	299 763 515 026
9. General and administrative expense	**26**	37 483 410 440	28 470 090 258	71 623 097 329	51 407 852 098
10. Net profit from operating activities	**30**	134 559 684 432	80 888 719 287	266 158 808 687	193 977 167 779
30={20+(21-22)-(25+26)}					
11. Other income	**31**		121 750 010		122 849 398
12. Other expense	**32**	3 500 000		3 500 000	
13. Other profit (40 = 31 - 32)	**40**	(3 500 000)	121 750 010	(3 500 000)	122 849 398
14. Total net profit before tax	**50**	134 556 184 432	81 010 469 297	266 155 308 687	194 100 017 177
(50=30+40)					
15. Current corporate income tax expenses	**51**	17 443 603 653	11 185 646 562	32 467 786 671	23 390 952 803
16. Deferred corporate income tax expenses	**52**				
17. Profit after corporate income tax	**60**	117 112 580 779	69 824 822 735	233 687 522 016	170 709 064 374
(60=50-51-52)					
18. Basic earnings per share	**70**	4 973	2 965	9 924	7 250

Creation date on 30 July 2026

Preparer	**Chief Accountant**	**Genaral Director**
Vu Thi Ngoc	**Hoang Trung**	**Nguyen Doan Thang**

M.S.D.N: 010152698 CÔNG TY CỔ PHẦN BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG P. KHƯƠNG ĐÌNH

COMBINED STATEMENT OF CASH FLOW

From 01 January 2026 to 30 Jun 2026

(Indirect method)

Unit: VND

ITEMS	Note	30-06-2026	30-06-2025
I. CASH FLOWS FROM OPERATING ACTIVIVTIES			
1. Profit before tax		***266 155 308 687***	***194 101 913 116***
2. Adjustments for		***104 515 689 693***	***85 380 394 062***
Depreciation of fixed assets		42 155 829 745	51 831 449 660
Provisions		(2 362 789 958)	(11 155 884 446)
Exchange gains/losses from retranslation of monetary items denominated in foreign currei		(749 957 910)	(5 791 731 987)
Gains/losses from investment		(658 579 719)	(568 539 322)
Interest expenses		66 131 187 535	51 065 100 157
3. Operating profit before changes in working capital		***370 670 998 380***	***279 482 307 178***
Increase or decrease in receivable		(151 687 928 404)	1 001 523 752 342
Increase or decrease in inventories		(175 289 423 419)	(470 753 819 029)
Increase or decrease in payable (excluding interest payable/corporate income tax payable)		526 107 871 089	(355 243 433 485)
Increase/decrease in expenses pending allocation		680 905 595	(1 244 175 107)
Interest paid		(65 685 203 870)	(51 505 028 580)
Corporate income tax paid		(32 430 519 175)	(23 391 181 205)
Other receipts from operating activities		395 000 000	11 566 677 284
Other payments on operating activities		(4 446 993 655)	(12 595 278 494)
Net cash flows from operating activities		***468 314 706 541***	***377 839 820 904***
II. CASH FLOWS FROM INVESTING ACTIVITIES		-	-
1. Purchase or construction of fixed assets and other long-term assets		(265 140 354 158)	(134 039 446 118)
2. Proceeds from liqidation and sale of fixed assets and other long-term assets		-	121 750 010
3. Loans and purchase of debt instruments from other entities		-	-
4. Collection of loans and resale of debt instrument of other entities		-	-
5. Equity investments in other entities		-	-
6. Proceeds from the recovery of investments in other entities		-	-
7. Interest and dividend received		658 579 719	568 539 322
Net cash flows from investing activities		***(264 481 774 439)***	***(133 349 156 786)***
III. CASH FLOWS FROM FINANCING ACTIV!TIES		-	-
1. Proceeds from issuance of shares and receipt of contributed capital		-	-
2. Payments for capital contributions to owners and repurchase of issued shares		-	-
3. Proceeds from short-term and long-term borrowings		2 409 977 331 903	2 035 338 844 855
4. Repayment of principal		(1 920 564 510 674)	(2 197 707 695 375)
5. Payments of finance lease liabilities		-	-
6. Dividends or profits paid to owners		(58 868 547 500)	(58 868 547 500)
Net cash flows from financing activities		***430 544 273 729***	***(221 237 398 020)***
Net cash flows in the period		**634 377 205 831**	**23 253 266 098**
Cash and cash equivalents at beginning of the period		**1 851 247 945 631**	**1 572 970 195 920**

Effect of exchange rate fluctuations	-	-
Cash and cash equivalents at end of the period	**2 485 625 151 462**	**1 596 223 462 018**

Creation date on 30 July 2026

Preparer	Chief Accountant	General Director
Vu Thi Ngoc	Hoang Trung	Nguyen Doan Thang

CÔNG TY CỔ PHẦN BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG

NOTES TO THE COMBINED FINANCIAL STATEMENTS

for the period ending 30/06/2026

1. GENERAL INFORMATION OF THE COMPANY

Form of ownership

Rang Dong Light Source and Vacuum Flask Joint Stock Company is a joint stock company established under Decision No. 21/2004/QD-BCN dated March 30, 2004 of the Minister of Industry on converting Rang Dong Light Source and Vacuum Flask Company into Rang Dong Light Source and Vacuum Flask Joint Stock Company.

Company's Charter capital is: 235.474.190.000 VND

1.2 Business activities

- Manufacturing and trading of light bulbs, electrical equipment and supplies, lighting equipment, glass products and thermoses;
- Scientific and technical services, technology transfer;
- Direct import and export;
- Consulting and designing lighting in civil and industrial areas (excluding construction design services);
- Repairing and installing lighting equipment in civil and industrial areas;
- Commercial advertising services;
- Goods transportation services."

II. Accounting period and accounting currency

2.1. Accounting period

Annual accounting period commences from 1 January and ends as at 31 December.

2.2. Accounting currency

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

III. Applicable Accounting Policies

3.1. Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance, applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

3.2. Applicable accounting book format

The company applies the voucher journal accounting book format.

IV. Declaration on compliance with Vietnamese Accounting Standards and Accounting System

Financial statements are prepared and presented in accordance with Vietnamese accounting standards and regi

V. Main accounting policies applied

1. Principles and methods of converting other currencies

Economic transactions arising in foreign currencies are converted into Vietnamese Dong at the actual exchange rate at the time of the transaction. At the end of the year, foreign currency-denominated monetary items are converted at the average interbank exchange rate announced by the State Bank of Vietnam on the closing date of the accounting year. Actual exchange rate differences arising during the period and exchange rate differences due to revaluation of the balance of monetary items at the end of the year are transferred to financial revenue or expenses in the fiscal year.

2. Inventory

2.1. Inventory evaluation principles:

Inventory is calculated at the original price. If the achievable net value is lower than the original price, the achievable net value must be considered. The original inventory price includes procurement costs, processing costs, and other directly related costs incurred in acquiring inventory at the current location and status.

The original price of external procurement inventory includes the purchase price, non refundable taxes, transportation, loading and unloading, storage costs during the procurement process, and other costs directly related to the procurement inventory.

The original price of inventory produced by the unit includes direct material costs, direct labor costs, fixed general production costs, and variable general production costs incurred during the process of converting materials into finished products. The general production cost is allocated according to the output.

2.2. Method for determining ending inventory value:

The value of materials, tools, and final products is determined by the monthly weighted average method.

The final unfinished product is evaluated using the direct material cost method.

2.3. Inventory accounting method:

The company uses the method of periodic counting to count the inventory.

2.4. Establishing provisions for inventory price reduction:

The provision for inventory devaluation is made at the end of the year as the difference between the original cost of inventory and their net realizable value.

3. Principles of recording trade receivables and other receivables

3.1 Principle of recognition

Customer receivables, seller's advance payment, internal receivables and other receivables at the time of reporting, if:

- With a recovery or payment period of less than 1 year (or within a business production cycle) are classified as Short-term Assets.
- With a recovery or payment period of more than 1 year (or over a business production cycle) are classified as Long-term Assets.

3.2. Establishing provisions for doubtful debts

The provision for doubtful debts represents the estimated loss value of receivables that are likely to be non-collectible by customers for receivables at the time of preparing the Financial Statements.

4. Fixed assets and depreciation of fixed assets

4.1. Principles of recording tangible fixed assets and intangible fixed assets

Fixed assets are initially stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and carrying amount.

4.2. Depreciation method for tangible and intangible fixed assets:

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount. Fixed asset depreciation is calculated using the straight-line method:

- Factory	20 - 25 Years
- Office	10 Years
- Machinery, equipment	6 Years
- Vehicles, Transportation equipment	6 Years
- Equipment, management tools	5 - 6 Years

5. Long-term prepaid expenses

The following costs are incurred during the fiscal year but are recorded as long-term prepaid expenses for gradual allocation to the business results:

- Commercial advantages
- High-value tools and equipment issued for use
- Large one-time repair costs of fixed assets.

6. Recording trade and other payables

Payables to suppliers, internal payables, other payables, loans at the reporting date, if:

- Have a payment term of less than 1 year or within a business production cycle are classified as short-term debt.
- Have a payment term of more than 1 year or over a business production cycle are classified as long-term debt.

Assets awaiting resolution are classified as short-term debt.

Deferred income tax is classified as long-term debt.

7. Payables

The actual cost has not yet been incurred, but it has been pre extracted from the production and operating costs of this period to ensure that, based on the principle of matching sales and costs, the actual cost incurred will not lead to a surge in production and operating costs.

The unemployment relief emergency fund shall be allocated at a ratio of 3% of the wage fund as the basis for social insurance contributions and included in the current period's enterprise management expenses.

8. Borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the construction or production of a qualifying asset that are eligible for capitalization.

9. Revenue recognition method

Revenue is determined based on the fair value of amounts received or to be received.

Revenue from sales is only recognized when meeting all of the following conditions:

- When the invoice is issued;
- The company has received or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Revenue from service provision is recognized when the outcome of the transaction can be reliably measured. In cases where the service provision spans multiple periods, revenue is recognized in the period based on the proportion of work completed as of the balance sheet date for that period. The outcome of the service provision transaction is considered determined when meeting all of the following conditions:

10. Earnings distribution

The profit after corporate income tax, once approved by the Board of Directors, will be allocated to various funds according to the company's charter and current legal regulations, and then distributed to the parties based on their capital contributions.

VI. Additional information for the items of the Statement of Financial position and the Statement of Income

1. CASH

Unit: VND

	30-06-2026	01-01-2026
Cash on hand	3 598 634 996	11 869 455 200
Demand deposits	2 482 026 516 466	1 839 378 490 431
Cash in transit	-	-
Total	**2 485 625 151 462**	**1 851 247 945 631**

2. Financial Short-term Investments

Unit: VND

	30-06-2026	01-01-2026
Term deposits	-	-

3. Short-term receivables

Unit: VND

	30-06-2026	01-01-2026
1. Trade Receivables	2 786 404 004 165	2 868 013 669 915
2. Prepayments to suppliers	407 475 342 265	311 306 407 731
3. Intra-company receivables	-	-
4. Other receivables	230 594 887 032	105 669 608 446
5. Provision for doubtful debts	(141 272 916 202)	(138 910 126 244)
6. Shortage of assets awaiting resolution	-	-
Total	**3 283 201 317 260**	**3 146 079 559 848**

4. Inventories

Unit: VND

The original cost of inventories	30-06-2026	01-01-2026
Goods in transit	-	-
Raw material	731 373 808 602	572 969 899 932
Tools, supplies	1 272 763 137	427 183 310
Work in progress	211 299 167 748	117 723 952 546
Finished goods	1 463 229 847 444	1 540 765 127 724
Goods	-	-
Goods on consignment	-	-
Total	**2 407 175 586 930**	**2 231 886 163 512**

5. Taxes receivable

Unit: VND

	30-06-2026	01-01-2026
Deductible VAT	137 815 533 518	196 828 375 407
Taxes and other payables to State budget	75 713 947 692	4 124 174 768
Total	**213 529 481 210**	**200 952 550 175**

6. Fixed assets (details in appendix)

7. Long-term prepaid expenses

Unit: VND

	30-06-2026
Beginning balance	4 162 974 721
Increase during the period	1 510 344 044
Transfer to production costs	2 776 793 272
Other decrease	-
Ending balance of the period	**2 896 525 493**

8. Construction in progress

Unit: VND

	30-06-2026	01-01-2026
Machine transportation cost	3 700 000	3 050 000
Hoa Lac Project	543 917 426 425	319 940 773 298
Others Construction in progress	7 380 000 000	7 380 000 000
Total	**551 301 126 425**	**327 323 823 298**

	30-06-2026	01-01-2026
Short-term debts	3 428 754 789 255	2 939 341 968 026
Current portion of long-term debts	-	-
Total	**3 428 754 789 255**	**2 939 341 968 026**

	30-06-2026	01-01-2026
Short-term trade payables	1 344 986 137 459	814 673 939 105
Short-term prepayments from customers	45 530 996 102	36 533 710 537
Total	**1 390 517 133 561**	**851 207 649 642**

11. Taxes and other payables to State budget

Unit: VND

	30-06-2026	01-01-2026
11.1. Taxes payable to State budget	**21 327 923 887**	**21 467 374 580**
11.2. Other payables	-	-
Total	**21 327 923 887**	**21 467 374 580**

12. Short-term accrued expenses

Unit: VND

	30-06-2026	01-01-2026
Short-term accrued expenses	164 213 406 661	232 168 719 234
Total	**164 213 406 661**	**232 168 719 234**

13. Other short-term payments

Unit: VND

	30-06-2026	01-01-2026
Trade union fund	6 110 848 087	7 368 331 086
Social insurance	5 463 362 465	994 995 174
Other payables	151 192 761 962	128 321 862 276
Total	**162 766 972 514**	**136 685 188 536**

14. Long-term borrowings and finance lease liabilities

Unit: VND

	30-06-2026	01-01-2026
Borrowing from the bank	516 977 094	516 977 094
Borrowing from other entities	320 509 300	320 509 300
Total	**837 486 394**	**837 486 394**

15. Owner's equity

15.1 Changes in owner's equity

Unit: VND

	Capital contribution	Share premium	Development investment funds	Bonus and welfare fund	Retained earnings
Beginning balance of current	**235 474 190 000**	**1 077 593 300 829**	**1 063 130 502 699**	**487 879 437 575**	**302 264 676 059**
- Increase in capital of the period	0	0	73 663 513 487	90 283 305 890	0
- Increase in profit of the period	0	0	0	0	266 155 308 687
- Decrease in capital of the period	0	0	0	2 343 419 000	275 863 915 230
Dividend distribution of the period	0	0	0	0	58 868 547 500
Ending balance of the period 30-06-2026	**235 474 190 000**	**1 077 593 300 829**	**1 136 794 016 187**	**575 819 324 465**	**233 687 522 016**

15.2 Details of Contributed capital

Unit: VND

	State Investment Capital	Contributed Capital (Shareholders, Members, etc.)	Share premium	Treasury Shares
Current Year(*)				
- Total	-	235 474 190 000	1 077 593 300 829	-
- Ordinary Shares Capital	-	235 474 190 000	1 077 593 300 829	-
- Preferred Shares Capital	-	-	-	-
Previous Year				
- Total	-	235 474 190 000	1 077 593 300 829	-
- Ordinary Shares Capital	-	235 474 190 000	1 077 593 300 829	-
- Preferred Shares Capital	-	-	-	-

15.3 Capital transactions with owners and distribution of dividends and profits

Unit: VND

	30-06-2026	01-01-2026
- Owner's contributed capital		
+ At the beginning of period	235 474 190 000	235 474 190 000
+ Increase in the period	-	-
+ Decrease in the period	-	-
+ At the ending of period	235 474 190 000	229 474 190 000

15.4 Share

Unit: VND

	30-06-2026	01-01-2026
- Quantity of Authorized issuing shares	23 547 419	23 547 419
- Quantity of issued shares and full capital contribution	23 547 419	23 547 419
+ Common shares	23 547 419	23 547 419
+ Preferred shares	-	-
- Quantity of shares repurchased	-	-
+ Common shares	-	-
+ Preferred shares	-	-
- Quantity of outstanding shares in circu!ation	23 547 419	23 547 419
+ Common shares	23 547 419	23 547 419
+ Preferred shares	-	-
Par value per share (VND/share)	10 000	10 000

16. Revenu

Unit: VND

	30-06-2026
Revenue from sales of goods and rendering of services	
Total revenue	3 413 605 000 533
+ Revenue from sale of goods	3 413 605 000 533
+ Revenue from rendering of services	-
Revenue deductions	41 430 568 025
Net revenue	**3 372 174 432 508**
+ Net revenue from goods exchange	-
+ Net revenue from service exchange	-
Finance income	**11 813 922 545**
Interest income	658 579 719
Exchange differences	11 155 342 826
Total	**3 383 988 355 053**

17. Financial expenses

Unit: VND

Interest expenses	66 131 187 535
Exchange differences	2 789 307 346
Total	**68 920 494 881**

18. Other incom

Unit: VND

	30-06-2026
	-
	-
Total	-

19. Business and production cost by items

Unit: VND

	30-06-2026
Raw materials	1 927 067 948 431
Labour expenses	323 202 465 841
Depreciation expenses	55 420 463 815
Expenses of outsourcing services	239 861 093 748
Other expenses in cash	206 636 496 312
Total	**2 752 188 468 147**

20. Corporate income tax payable and Profit after corporate income tax for the period

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax

Unit: VND

	30-06-2026	01-01-2026
Total profit before tax	266 155 308 687	302 264 676 059
Adjustment to increase or decrease accounting profit to determine taxable income	-	-
- Increase	-	-
- Decrease	-	-
Non-taxable income	-	-
Total taxable income	266 158 808 687	-
Tax payable	32 467 786 671	-
Profit after corporate income tax	**233 687 522 016**	**302 264 676 059**

21. Retained earnings

Unit: VND

- Balance as of 01/01/2026	**302 264 676 059**
- Profit generated during the period	233 687 522 016
- Dùng lợi nhuận sau thuế nộp thuế đất,...	-
- Distributed profit during the period	302 264 676 059
+ *Distribution of other funds*	-
+ *Distribution of the bonus and welfare funds*	90 283 305 890
+ *Distribution of dividends*	58 868 547 500
+ *Increase in the development and investment funds*	73 663 513 487
+ *Increase in other equity funds*	79 449 309 183
- Balance as of 30/06/2026	**233 687 522 016**

22. Transactions with related parties

During the period, there were transactions with related parties as follows:

Board of Management and Board (	Relation	Q2 - 2026
- Mr Tran Trung Tuong	Chairmar/Vice General Director	607 039 399
- Mr Nguyen Doan Ket	Vice Chairman/Vice General Director	721 472 519
- Mr Nguyen Doanh Thang	Member/General Director	773 905 323
- Mr Nguyen Hoang Kien	Member	622 085 561
- Mr Tran Van Thai	Independent Member	60 000 000
- Mr Quach Thanh Chuong	Vice General Director	577 697 140
- Ms Ton Nu Thanh Thien	Member of Supervisory Board; Head of Supervisory Board from 15/1/2025	335 157 885
- Mr Khuc Chi Tung	Member of Supervisory Board	351 061 713
- Mr Le Dinh Hung	Member of Supervisory Board	48 000 000

Creation date on 30 July 2026

Preparer	Chief Accountant	General Director
Vu Thi Ngoc	Hoang Trung	Nguyen Doan Thang

M.S.D.N: 0101526991
CÔNG TY CỔ PHẦN BÓNG ĐÈN PHÍCH NƯỚC RẠNG ĐÔNG
P. KHƯƠNG ... T.P. HÀ NỘI

Appendix

Unit: VND

CHANGES IN FIXED ASSETS AND ACCUMULATED DEPRECIATION

Code	ITEMS	Buildings, structures	Machinery, equipment	Transportation equipment	Office equipment	Other fixed assets	Total
I	**Historical cost**						
1	**Beginning balance**	**266 060 104 334**	**908 063 504 306**	**39 866 586 099**	**32 731 644 875**	**3 302 939 746**	**1 250 024 779 362**
2	**Increase in the period**	**5 234 542 654**	**30 785 714 239**	**1 299 074 074**	**-**	**165 864 909**	**37 485 195 876**
	- Transfer from construction in progre	5 234 542 654	-	-	-	-	5 234 542 654
	- New purchase	-	30 785 714 239	1 299 074 074	-	165 864 909	32 250 653 222
3	**Decrease in the period**	**738 329 442**	**41 208 106 204**	**2 090 970 061**	**394 713 637**	**-**	**44 432 119 344**
	- Disposal	738 329 442	41 208 106 204	2 090 970 061	394 713 637	-	44 432 119 344
	- Final settlement	-	-	-	-	-	-
	- Transfer to supplies	-	-	-	-	-	-
4	**Ending balance (30-06-2026)**	**270 556 317 546**	**897 641 112 341**	**39 074 690 112**	**32 336 931 238**	**3 468 804 655**	**1 243 077 855 894**
II	**Accumulated depreciation**	**-**	**-**	**-**	**-**	**-**	**-**
1	**Beginning balance**	**197 087 624 036**	**699 292 959 558**	**36 337 301 720**	**31 765 884 965**	**3 257 177 866**	**967 740 948 145**
2	**Increase in the period**	**5 615 123 616**	**41 853 833 915**	**725 022 019**	**205 862 866**	**31 806 922**	**48 431 649 338**
	- Depreciation	5 615 123 616	41 853 833 915	725 022 019	205 862 866	31 806 922	48 431 649 338
3	**Decrease in the period**	**738 329 442**	**41 208 106 204**	**2 090 970 061**	**394 713 637**	**-**	**44 432 119 344**
	- Disposal	738 329 442	41 208 106 204	2 090 970 061	394 713 637	-	44 432 119 344
	- Adjustment of accumulated deprecia	-	-	-	-	-	-
	- Transfer to supplies	-	-	-	-	-	-
4	**Ending balance (30-06-2026)**	**201 964 418 210**	**699 938 687 269**	**34 971 353 678**	**31 577 034 194**	**3 288 984 788**	**971 740 478 139**
III	**Net carrying amonut**	**-**	**-**	**-**	**-**	**-**	**-**
1	**Beginning balance**	**68 972 480 298**	**208 770 544 748**	**3 529 284 379**	**965 759 910**	**45 761 880**	**282 283 831 217**
2	**Ending balance (30-06-2026)**	**68 591 899 336**	**197 702 425 072**	**4 103 336 434**	**759 897 044**	**179 819 867**	**271 337 377 755**