Form no. 01-A

TAN BIEN RUBBER JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 1039 /CSTB-TCKT	*Tay Ninh, August 13, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To:

- The State Securities Commission of Vietnam.

- Hanoi Stock Exchange.

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, Tan Bien Rubber Joint Stock Company announces the Consolidated Interim Financial Statements 2026 to the Hanoi Stock Exchange as follows:

1. Company Name: **TAN BIEN RUBBER JOINT STOCK COMPANY**

- Stock Symbol: RTB
- Address: Group 2, Thanh Phu Hamlet, Tan Hoi Commune, Tay Ninh Province, Vietnam
- Tel: 0276 3875193 Fax: 0276 3875307
- Email: tbrc@tabiruco.vn Website: http://www.tabiruco.vn

2. Details of Information Disclosure:

- Consolidated Interim Financial Statements 2026:

☒ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units);

☒ Consolidated Financial Statements (for a public company with subsidiaries);

☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the financial statements (for the audited financial statements of 2025):

☐ Yes ☒ No

Explanatory note required if applicable:

☐ Yes ☐ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2025):

☐ Yes ☒ No

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN CAO SU TÂN BIÊN
Ký ngày: 13/8/2026 13:18:46

Explanatory note required if applicable:

☐ Yes ☐ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes ☐ No

Explanatory note required if applicable:

☒ Yes ☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☒ No

Explanatory note required if applicable:

☐ Yes ☐ No

This information was disclosed on the company's website on August 13, 2026, at the following link: **http://www.tabiruco.vn/quan-he-co-dong/**

Attachments:

-*Consolidated Interim Financial Statements 2026;*

- *Explanation Letter No. 1038/CSTB-TCKT dated August 13, 2026.*

Organization representative
Person authorized to disclose information
(Signature, full name, position, and seal)

M.S.D.N: 3900242832-C.T.C.P
CÔNG TY
CỔ PHẦN
CAO SU
TÂN BIÊN
X. TÂN HỘI - T. TÂY NINH

Nguyễn Trần Thiên Phúc

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

TAN BIEN RUBBER JOINT STOCK COMPANY

For the accounting period from 01/01/2026 to 30/06/2026

(Reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Tan Bien Rubber Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the accounting period from January 1, 2026 to June 30, 2026.

THE COMPANY

Tan Bien Rubber Joint Stock Company was established and operates under the Enterprise Registration Certificate No. 3900242832, issued for the first time by the Department of Planning and Investment of Tay Ninh Province on 21 December 2009, and amended for the eighth time on 09 January 2025, following its conversion from Tan Bien Rubber One Member Limited Liability Company. The Company officially commenced operations as a joint stock company on 01 May 2016.

The Company's head office is located at: Unit 2, Thanh Phu hamlet, Tan Hoi commune, Tay Ninh province, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of The Board of Directors, The Board of Management and Board of Supervision during the period and to the reporting date are:

The Board of Directors

Mr.	Truong Van Cu	Chairman
Mr.	Duong Tan Phong	Vice Chairman
Mr.	Lam Thanh Phu	Member
Mrs.	Do Quoc Tuan	Independent Member

The Board of Management

Mr.	Lam Thanh Phu	General Director
Mr.	Tran Van Toan	Vice General Director
Mr.	Duong Tan Phong	Vice General Director
Mr.	Lam Quang Phuc	Chief Accountant

Members of the Board of Supervision

Mr.	Nguyen Van Sang	Head of the Board of Supervision	
Mr.	Hoang Van Vinh	Member	
Mr.	To Minh Tai	Member	Appointed on 20/01/2026
Mr.	Hoang Quoc Hung	Member	Dismissed on 20/01/2026

The members of the Board of Directors, Executive Board, and Supervisory Board were re-appointed for the 2026–2031 tenure by the Annual General Meeting of Shareholders on June 29, 2026.

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of these Interim Separate Financial Statements are Mr. Truong Van Cu - Chairman and Mr. Lam Thanh Phu - General Director.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the Review of Interim Consolidated Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its statement of income and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, The Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of Directors and Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at June 30, 2026, its operations and cash flows in the first 6 months of 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and statutory requirements relevant to the preparation and presentation of Interim Consolidated Financial Statements.

Other commitments

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

On behalf of The Board of Management

M.S.D.N: 3900242832 C.T.C.P
CÔNG TY
CỔ PHẦN
CAO SU
TÂN BIÊN
X. TÂN HỘI - T. TÂY NINH

Lam Thanh Phu
Legal representative
Approval, 10 August 2026

No.: 100826.005/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, The Board of Directors and The Board of Management
Tan Bien Rubber Joint Stock Company

We have reviewed the Interim Consolidated Financial Statements of Tan Bien Rubber Joint Stock Company prepared on 10 August 2026, from page 05 to page 43 including: Interim Consolidated Statement of Financial Position as at June 30, 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows for the 6-month accounting period ending on the same date and Notes to the Interim Consolidated Financial Statements.

The Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as The Board of Management determines necessary to enable the preparation and presentation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of Tan Bien Rubber Joint Stock Company as at June 30, 2026, its operation results and its cash flows for the 6-month accounting period ending on the same date in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements.

Branch of AASC Auditing Firm Company Limited

M.S.C.N: 0100111106-006-C.T.T.N.H.H
CHI NHÁNH
CÔNG TY TNHH
HÃNG KIỂM TOÁN
AASC
THÀNH PHỐ HỒ CHÍ MINH

Tran Trung Hieu
Director
Certificate of registration to audit practice
No. 2202-2023-002-1
Ho Chi Minh City, 10 August 2026

T: (84) 24 3824 1990 | F: (84) 24 3825 3973 | 1 Le Phung Hieu, Hanoi, Vietnam

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Code	ASSETS	Note	Closing balance	Opening balance (Restated)
			VND	VND
100	**A. CURRENT ASSETS**		**1,386,958,207,092**	**1,086,139,676,756**
110	**I. Cash and cash equivalents**	**3**	**661,067,626,510**	**447,891,579,573**
111	1. Cash		191,599,302,441	182,551,442,138
112	2. Cash equivalents		469,468,324,069	265,340,137,435
120	**II. Short-term investments**	**4**	**412,643,968,411**	**201,535,803,192**
123	1. Short-term held to maturity investments		412,643,968,411	201,535,803,192
130	**III. Short-term receivables**		**25,245,695,313**	**51,072,072,120**
131	1. Short-term trade receivables	5	24,649,802	41,571,449,778
132	2. Short-term prepayments to suppliers	6	21,050,077,521	4,643,139,697
135	3. Other short-term receivables	7	7,196,890,248	7,903,056,794
136	4. Provision for short-term doubtful debts		(3,025,922,258)	(3,045,574,149)
140	**IV. Inventories**	**9**	**178,590,171,732**	**268,851,302,380**
141	1. Inventories		178,590,171,732	268,851,302,380
160	**V. Other short-term assets**		**109,410,745,126**	**116,788,919,491**
161	1. Short-term deferred expenses	13	9,415,829,838	1,100,338,955
162	2. Deductible VAT		58,695,858,574	74,359,554,565
163	3. Taxes and other receivables from State budget	17	41,299,056,714	41,329,025,971
200	**B. NON-CURRENT ASSETS**		**2,165,187,283,579**	**2,221,590,750,799**
210	**I. Long-term receivables**		**220,000,000**	**220,000,000**
215	1. Other long-term receivables	7	220,000,000	220,000,000
220	**II. Fixed assets**		**1,901,652,689,330**	**1,960,468,639,928**
221	1. Tangible fixed assets	11	1,900,498,455,135	1,959,866,371,446
222	- *Historical costs*		*3,172,863,406,799*	*3,184,343,022,162*
223	- *Accumulated depreciation*		*(1,272,364,951,664)*	*(1,224,476,650,716)*
227	2. Intangible fixed assets	12	1,154,234,195	602,268,482
228	- *Historical costs*		*5,062,070,900*	*4,410,296,598*
229	- *Accumulated amortization*		*(3,907,836,705)*	*(3,808,028,116)*
230	**III. Long-term biological assets**		**7,361,393,339**	**5,570,478,886**
237	1. Seasonal crops or crops for one-time harvest, long-term		7,361,393,339	5,570,478,886
250	**IV. Long-term assets in progress**	**10**	**162,043,934,554**	**179,014,656,829**
252	1. Construction in progress		162,043,934,554	179,014,656,829
260	**V. Long-term investments**	**4**	**56,589,449,962**	**53,817,167,169**
262	1. Investments in joint ventures and associates		14,632,715,848	13,860,433,055
263	2. Equity investments in other entities		41,306,446,741	41,306,446,741
264	3. Provision for loss on long-term investments		(1,349,712,627)	(1,349,712,627)
265	4. Long-term held to maturity investments		2,000,000,000	-
270	**VI. Other long-term assets**		**37,319,816,394**	**22,499,807,987**
271	1. Long-term deferred expenses	13	34,922,600,547	20,848,167,245
272	2. Deferred income tax assets	33.a	2,397,215,847	1,651,640,742
280	**TOTAL ASSETS**		**3,552,145,490,671**	**3,307,730,427,555**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026
(continued)

Code	CAPITAL	Note	Closing balance	Opening balance (Restated)
			VND	**VND**
300	**C. LIABILITIES**		**207,206,133,093**	**263,532,615,323**
310	**I. Current liabilities**		**186,145,112,445**	**241,522,243,453**
311	1. Short-term trade payables	15	22,043,996,841	27,595,132,850
312	2. Short-term prepayments from customers	16	11,322,958,153	1,281,607,812
313	3. Dividends and profits payable		175,343,504	175,343,504
314	4. Taxes and other payables to State budget	17	74,084,894,982	96,739,390,426
315	5. Payables to employees		37,763,936,576	80,880,734,036
316	6. Short-term accrued expenses	18	11,013,868,179	13,868,835,063
319	7. Short-term deferred revenue	20	181,485,555	1,478,458,209
320	8. Other short-term payments	19	13,230,954,232	8,035,649,977
321	9. Short-term borrowings and finance lease liabilities	14	3,200,000,000	3,200,000,000
323	10. Bonus and welfare fund		13,127,674,423	8,267,091,576
330	**II. Non-current liabilities**		**21,061,020,648**	**22,010,371,870**
337	1. Long-term deferred revenue	20	11,333,333	142,055,555
338	2. Other long-term payables	19	44,500,000	63,129,000
339	3. Long-term borrowings and finance lease liabilities	14	13,559,000,000	14,359,000,000
342	4. Deferred income tax liabilities	33.b	446,187,315	446,187,315
344	5. Science and technology development fund		7,000,000,000	7,000,000,000
400	**D. OWNER'S EQUITY**		**3,344,939,357,578**	**3,044,197,812,232**
411	1. Contributed capital	21	879,450,000,000	879,450,000,000
411a	*Ordinary shares with voting rights*		*879,450,000,000*	*879,450,000,000*
416	2. Differences upon asset revaluation	21	49,139,022,270	49,139,022,270
417	3. Exchange rate differences	21	252,110,721,427	261,961,704,935
418	4. Development and investment funds	21	419,732,158,597	311,790,102,834
420	5. Retained earnings	21	708,612,485,302	563,804,075,598
420a	*Retained earnings accumulated to previous year*		*442,530,351,868*	*155,288,314,832*
420b	*Retained earnings of the current period*		*266,082,133,434*	*408,515,760,766*
429	6. Non – Controlling Interests	22	1,035,894,969,982	978,052,906,595
440	**TOTAL CAPITAL**		**3,552,145,490,671**	**3,307,730,427,555**

M.S.D.N: 39... C.T.C.P
CÔNG TY CỔ PHẦN CAO SU TÂN BIÊN
X. TÂN HỘI - T. TÂY NINH

Nguyen Tran Thien Phuc	Lam Quang Phuc	Lam Thanh Phu
Preparer	Chief Accountant	Legal representative
		Approval, 10 August 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the accounting period from 01/01/2026 to 30/06/2026

Code	ITEM	Note	Current period	Previous period (Restated)
			VND	VND
01	**1. Revenue from sales of goods and rendering of services**	24	**751,136,804,877**	**467,109,880,863**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and rendering of services**		**751,136,804,877**	**467,109,880,863**
11	**4. Cost of goods sold and services rendered**	25	**490,788,083,871**	**275,694,564,141**
20	**5. Gross profit from sales of goods and rendering of services**		**260,348,721,006**	**191,415,316,722**
22	6. Financial income	26	19,258,902,376	9,943,229,840
23	7. Financial expense	27	4,922,550,185	8,738,947,363
24	*In which: Interest expenses*		*305,943,882*	*2,132,052,655*
25	8. Selling expense	28	16,207,100,490	11,668,401,411
26	9. General and administrative expenses	29	44,392,457,920	31,125,953,688
27	10. Share of joint ventures and associates' profit or loss		772,282,793	29,503,125
30	**11. Net profit from operating activities**		**214,857,797,580**	**149,854,747,225**
31	12. Other income	30	163,230,880,815	191,628,247,727
32	13. Other expense	31	5,196,784,175	5,765,013,221
40	**14. Other profit**		**158,034,096,640**	**185,863,234,506**
50	**15. Total net profit before tax**		**372,891,894,220**	**335,717,981,731**
51	16. Current corporate income tax expenses	32	43,150,879,338	56,588,702,048
52	17. Deferred corporate income tax expenses	33.c	(745,575,105)	267,682,013
60	**18. Profit after corporate income tax**		**330,486,589,987**	**278,861,597,670**
61	**19. Profit after tax attributable to owners of the parent**		**266,082,133,434**	**229,401,322,769**
62	**20. Profit after tax attributable to non-controlling interest**		**64,404,456,553**	**49,460,274,901**
70	**21. Basic earnings per share**	34	**3,026**	**2,608**

M.S.D.N: 3900... C.T.C.P
CÔNG TY CỔ PHẦN CAO SU TÂN BIÊN
X. TÂN HỘI - T. TÂY NINH

Nguyen Tran Thien Phuc	**Lam Quang Phuc**	**Lam Thanh Phu**
Preparer	Chief Accountant	Legal representative
		Approval, 10 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEM		Note	Current period	Previous period (Restated)
				VND	VND
	I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
01	***1.***	***Profit before tax***		***372,891,894,220***	***335,717,981,731***
	2.	***Adjustments for***			
02	-	Depreciation and amortization of fixed assets and investment properties		81,412,708,315	77,423,649,086
03	-	Provisions		-	94,554,208
04	-	Exchange gains / losses from retranslation of monetary items denominated in foreign currency		3,011,990,909	1,281,563,300
05	-	Gains / losses from investment and financial activities		(173,270,096,741)	(176,706,844,364)
06	-	Interest expenses		305,943,882	2,132,052,655
07	-	Other adjustments		-	(10,268,163,496)
08	***3.***	***Operating profit before changes in working***		***284,352,440,585***	***229,674,793,120***
09	-	Increase/decrease in receivables		43,318,019,201	7,249,117,496
10	-	Increase/decrease in inventories		90,261,130,648	(67,270,078,449)
11	-	Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		(55,943,859,870)	(12,729,489,831)
12	-	Increase/decrease in deferred expenses		(22,389,924,185)	(10,606,928,488)
14	-	Interest paid		(326,211,142)	(2,151,968,890)
15	-	Corporate income tax paid		(50,021,244,917)	(50,711,470,735)
17	-	Other payments on operating activities		(16,132,349,742)	(5,143,121,781)
20	***Net cash flows from operating activities***			***273,118,000,578***	***88,310,852,442***
21	1.	Purchase or construction of fixed assets and other long-term assets		(17,081,142,836)	(26,881,043,250)
22	2.	Proceeds from disposals of fixed assets and other long-term assets		159,170,318,664	178,585,600,000
23	3.	Loans and purchase of debt instruments from other entities		(313,456,383,139)	(154,322,385,500)
24	4.	Collection of loans and resale of debt instrument of other entities		100,348,217,920	104,670,120,655
27	5.	Interest and dividend received		13,658,639,463	7,333,058,160
30	***Net cash flows from investing activities***			***(57,360,349,928)***	***109,385,350,065***
34	1.	Repayment of principal		(800,000,000)	(127,328,744,516)
36	2.	Dividends or profits paid to owners		-	(9,522,250)
40	***Net cash flows from financing activities***			***(800,000,000)***	***(127,338,266,766)***

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEM	Note	Current period	Previous period (Restated)
			VND	VND
50	**Net cash flows in the period**		**214,957,650,650**	**70,357,935,741**
60	**Cash and cash equivalents at the beginning of the period**		**447,891,579,573**	**284,310,568,907**
61	Effect of exchange rate fluctuations		(1,781,603,713)	9,639,141,297
70	**Cash and cash equivalents at the end of the period**	3	**661,067,626,510**	**364,307,645,945**

M.S.D.N: 3900242832 C.T.C.P * CÔNG TY CỔ PHẦN CAO SU TÂN BIÊN * X.TÂN HỘI - T.TÂY NINH

Nguyen Tran Thien Phuc	**Lam Quang Phuc**	**Lam Thanh Phu**
Preparer	Chief Accountant	Legal representative
		Approval, 10 August 2026

NOTES TO INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

1 . GENERAL INFORMATION

1.1 . Form of Ownership

Tan Bien Rubber Joint Stock Company was established and operates under the Enterprise Registration Certificate No. 3900242832, issued for the first time by the Department of Planning and Investment of Tay Ninh Province on 21 December 2009, and amended for the eighth time on 09 January 2025, following its conversion from Tan Bien Rubber One Member Limited Liability Company. The Company officially commenced operations as a joint stock company on 01 May 2016.

The Company's head office is located at: Unit 2, Thanh Phu hamlet, Tan Hoi commune, Tay Ninh province, Vietnam.

Company's Charter capital: VND 879,450,000,000, the actual contributed capital as at 30 June 2026 is VND 879,450,000,000 equivalent to 87,945,000 shares, par value per share: VND 10,000.

The number of employees of the Company as at 30 June 2026 is 3,662 (as at 01 January 2026: 3,601).

1.2 . Business field

Growing of rubber trees, exploiting and processing rubber latex.

1.3 . Business activities

Main business activities of the Company include:

- Planting rubber trees;
- Manufacturing plastic and primary synthetic rubber. Details: Producing natural rubber;
- Wholesale of raw agricultural and forestry products (excluding wood, bamboo, and rattan) and live animals. Details: Wholesale of rubber tree seedlings;
- Manufacturing non-alcoholic beverages and mineral water. Details: Producing bottled purified drinking water;
- Manufacturing plastic products. Details: Producing PET plastic bottles;
- Other specialized wholesale not classified elsewhere. Details: Wholesale of rubber, packaging products, and other plastic products;
- Breeding and caring for perennial seedlings. Details: Rubber tree seedlings;
- Afforestation, forest care, and forestry seedling nursery;
- Planting other annual crops;
- Planting other perennial crops;
- Electricity production;
- Electricity transmission and distribution.

1.4 . The Company's operation in the period that affects the Consolidated Financial Statements

During the first 6 months of 2026, total sales volume of the Company increased as the subsidiaries sold off their beginning inventory during the period, driving net revenue from goods sold and services rendered up by VND 284.027 billion (or 60.81%) compared to the same period last year. Furthermore, average selling prices of rubber products remained stable, while project plantations entered high-yield cycles (reducing production costs), which pushed gross profit up by VND 68.933 billion (or 36.01%) year-on-year. However, gross profit grew at a slower pace than revenue due to the impact of rapidly rising input costs caused by global armed conflicts.

In addition, income from the disposal of rubber wood decreased year-on-year due to a reduction in the logged area, resulting in a decline of VND 28.40 billion (or 14.82%) in other income.

As a result of the above factors, the Company's total profit before tax increased by VND 37.17 billion (or 11.07%) compared to the same period last year.

1.5 . Group structure

The Group's subsidiaries consolidated in Consolidated Financial Statements as at 30/06/2025 include:

Name of Company	Head office	Proportion of ownership	Proportion of voting rights	Principal activities
Direct subsidiary				
Tan Bien - Kampong Thom Rubber JSC	Tay Ninh Province, Viet Nam	58.97%	58.97%	Rubber planting, care and processing
Indirect subsidiaries				
Tan Bien KamPong Thom Aphivath Caoutchouc Co. Ltd	Kampong Thom Province, Cambodia	58.97%	100.00%	Rubber planting, care and processing
Me Kong Rubber One Member Co., Ltd	Tay Ninh Province, Viet Nam	58.97%	100.00%	Rubber planting, care and processing
Me Kong Rubber Co., Ltd	Kampong Thom Province, Cambodia	58.97%	100.00%	Rubber planting, care and processing

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

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

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance. For the preparation and presentation of the consolidated financial statements, the Company applies the regulations set out in Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, which provides guidance on the preparation and presentation of consolidated financial statements.

Declaration of compliance with Accounting Standards and Accounting System

The Company 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.

2.3 . Changes in accounting policies and disclosures

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the accounting regime for enterprises, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016, of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC. On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the method of preparing and presenting consolidated financial statements, effective for fiscal years beginning on or after January 1, 2026.

The Company has applied the provisions of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC prospectively from 1 January 2026. These Circulars also introduce changes to the presentation of certain items in the financial statements. Accordingly, the comparative figures have been reclassified to conform to the current period's presentation. Details of the reclassification of the comparative figures are presented in Note 42 to these interim consolidated financial statements.

2.4 . Basis for preparation of consolidated financial statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control as at 31 December annually. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

Non – controlling interests

Non - controlling interests represents the portion of profit or loss and net assets not held by owners.

2.5 . Accounting estimates

The preparation of Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the period.

The estimates and assumptions that have a material impact in the Consolidated Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No.210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Translation of Financial Statements prepared in foreign currencies into Vietnam Dong

Financial Statements prepared in foreign currencies are translated to Financial Statements prepared in Vietnam Dong at the exchange rates as follows:

Financial Statements prepared in foreign currencies are translated to Financial Statements prepared in Vietnam Dong at the exchange rates as follows: Assets and liabilities are translated at the closing rate at the end of the year; Owner's equity is translated at the exchange rate on the date of contribution, Items of Statement of Income and Statement of Cash flows are translated at the actual rate at the date of transactions or the average exchange rate of the accounting period.

All exchange rate differences arising from the conversion of financial statements of subsidiaries for consolidation purposes are recognized under the exchange rate difference item within equity on the Consolidated Statement of Financial Position, and are recorded in the consolidated operating results upon the disposal of the investment.

2.8 . Foreign currency transactions

Transactions in foreign currencies in the accounting period shall be converted into Vietnam dong at the actual exchange rate on the transaction date (the average transfer exchange rate of the commercial bank where the enterprise regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:
- For monetary items denominated in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company regularly conducts transaction;
- For demand deposits in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company opens its foreign currency accounts;
- For part or all of the value of receivables of foreign currency origin for which a provision for bad debts has been set aside, no revaluation shall be carried out.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of balances of monetary items denominated in foreign currencies at the time of preparing the financial statements are accounted for in the operating results of the accounting period.

2.9 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.10 . Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically.

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting period, the Company shall:

- For the adjustment to the income statement of previous periods: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.
- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the balance sheet of the previous periods: determine the adjustment to the corresponding items on the Statement of Financial Position according to net accumulated adjusted amount.

For the adjustment of the value of investments in associates arising in the period, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of associates; share of profits related to transactions of associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of associates and immediately recognizes it in the Consolidated Income Statement.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Investments in other entities include: investments in equity instruments of other entities in which the investor does not have control, joint control, or significant influence over the investee. The initial book value of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less any provision for impairment of the investment.

Provision for devaluation of investments is made at the end of the period as follows:
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.11 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the consolidated financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating possible losses.

2.12 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by weighted average method.

Method for valuation of work in process: work in progress is obtained based on actual cost incurred for each kind of unfinished products.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.13 . 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.

Subsequent measurement after initial recognition

If these costs aument future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the (Separate) Statement of income in the period in which the costs are incurred.

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

- Buildings, structures	06 - 25 years
- Machinery, equipment	06 - 12 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 08 years
- Land use rights	Based on land use terms
- Managerment software	05 - 10 years
- Managerment software	08 years

Depreciation of rubber gardens is exceptionally utilizing under Official Letter No. 1937/BTC-TCDN dated 09/02/2010 of Corporate Finance Department - Ministry of Finance about depreciation of rubber gardens and Decision No. 221/QĐ-CSVN dated 27/04/2010 of Viet Nam Rubber Group regarding to the issuance of the depreciation rate for rubber plantations based on a 20-year exploitation cycle from 01/01/2010, as follows:

Year of exploitation	Depreciation	Year of exploitation	Depreciation
- Year 1	2.5	- Year 11	7.0
- Year 2	2.8	- Year 12	6.6
- Year 3	3.5	- Year 13	6.2
- Year 4	4.4	- Year 14	5.9
- Year 5	4.8	- Year 15	5.5
- Year 6	5.4	- Year 16	5.4
- Year 7	5.4	- Year 17	5.0
- Year 8	5.1	- Year 18	5.0
- Year 9	5.1	- Year 19	5.2
- Year 10	5.0	- Year 20	Remaining amount

Depreciation rate over the years are determined by using historical cost of rubber planting garden multiplied by the depreciation ratio corresponding to that year. The depreciation rate for the last year of rubber planting garden (Year 20) are determined by the net carrying amount of the last exploitation year.

2.14 . Biological assets

The Company's biological assets include: hybrid acacia plantations grown for timber production and rubber nurseries cultivated for sapling harvesting.

The entire cost of buying, cultivating and caring for,... arising directly related to these assets shall be accounted into the original price of biological assets. In case these expenses are incurred and do not increase the future economic benefits of the enterprise, they must be recorded as production and business expenses in the period.

Biological assets with a harvest period within 12 months or one normal operating cycle are classified as current assets, while the remaining assets are classified as non-current assets.

At the end of the accounting period, when there are signs or evidence that biological assets are lost or the net realizable value is lower than the book value of biological assets, the Company will set aside a provision for asset loss.

2.15 . Construction in progress

Construction in progress represents the cost of basic construction gardens and construction costs which have not been completed at the balance sheet date and are stated at cost. The cost of construction gardens basically includes the cost of materials for planting and care, labor costs and other related general expenses... The basic construction gardens are recording an increase in fixed assets when ensuring the technical conditions under the guidance of Vietnam Rubber Industry Group, usually the investment cycle is about 7 - 8 years depending on the technical standards of each planting year. And unfinished basic construction costs include the costs of construction, installation of machinery and other direct costs.

2.16 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.17 . Defered 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 to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 12 to 36 months.
- Asset repairing costs are recorded at historical cost and amortized using the straight-line method over a period of 12 to 36 months.
- Land title issuance costs for rubber plantations in Cambodia are amortized over 15 years.
- Costs for maintaining VFCS, CoC, DDS forest certifications are recorded at original cost and amortized using the straight-line method over the validity period of the certifications.
- Other prepaid expenses are recorded at original cost and amortized using the straight-line method over their useful life from 12 to 36 months.

2.18 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the consolidated financial statements according to their remaining terms at the reporting date.

2.19 . Dividend and profit payables

Dividends and profits payable (in cash, non-monetary assets) are recorded when the enterprise does not have the right to refuse the obligation to pay dividends and profits to shareholders and capital contributors of the company in accordance with relevant laws.

The recognition time is the time when the investment recipient has no right to refuse dividend payment: after the dividend distribution announcement by the Company's Board of Directors and the announcement of the dividend entitlement date by the Vietnam Securities Depository and Clearing Corporation.

2.20 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.21 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 “Borrowing costs”.

2.22 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as cost of purchasing latex, staff seniority payables, transportation costs, export expenses,... These accrued expenses are recognized in the production and business costs of the reporting period.

2.23 . Deferred revenues

Deferred revenue is the amount prepaid by customers for one or more financial periods regarding the intercropping of short-term crops.

Deferred revenues are transferred to revenue from sale of goods and service provisions or financial income according to the amount which is determined in accordance with each accounting period.

2.24 . Owner's equity

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

Differences arising from asset revaluation are the differences from the revaluation of the investment in the subsidiary at the time of the subsidiary's privatization.

Differences arising from foreign currencies are the differences from foreign currencies due to conversion of Financial Statement of subsidiary from KHR to VND currency.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.25 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services

- The percentage of completion of the transaction at the date of Statement of Financial Position can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest and other financial gains by the company shall be recognised when the two conditions are satisfied:
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.26 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of products, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

2.27 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.28 . Selling expenses, administrative expenses

Selling expenses reflect the actual costs incurred in the process of providing goods and services.
Administrative expenses reflect the actual costs incurred in the overall management of the Company.

2.29 . Corporate income tax

a) Deferred income tax asset and Deferred income tax liability

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on prevailing corporate income tax rate, tax rates and tax laws enacted at the end of accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

b) Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expense includes current corporate income tax expense calculated in accordance with the Law on Corporate Income Tax, of which:

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Tax incentives policies

At Parent Company

According to Clause 1, Article 4 of Decree No. 320/2025/ND-CP dated 15/12/2025, detailing a number of articles and measures for the implementation of the Law on Corporate Income Tax, the Parent Company is exempt from corporate income tax on income derived from rubber latex cultivation and processing activities in areas with extremely difficult socio-economic conditions.

d) Current corporate income tax rate:

For income outside the scope of tax exemption, such as: financial activities, other income,... the Company shall be subject to the standard corporate income tax rate of 20% for the accounting period from 01/01/2026 to 30/06/2026.

2.30 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.31 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with applicable laws.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.32 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 . CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance (Restated)
	VND	VND
Cash on hand	10,295,738,187	10,117,390,457
Demand deposits	181,303,564,254	172,434,051,681
Cash equivalents	469,468,324,069	265,340,137,435
	661,067,626,510	**447,891,579,573**

Details of demand deposits and cash equivalents as of 30/06/2026 are as follows:

	Currency	Amount
		VND
Demand deposits		
- Saigon – Hanoi Commercial Joint Stock Bank - Ho Chi Minh City Branch	VND	22,710,468,726
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ninh Branch	VND	9,133,443,718
- Vietnam-Russia Joint Venture Bank	VND	4,924,167,791
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tay Ninh Branch	VND	2,265,507,279
- Vietnam Bank for Agriculture and Rural Development - Tan Chau Branch	VND	1,277,674,016
- Other banks	VND	3,438,673,147
- ACLEDA Bank Plc	USD	93,934,645,788
- Vietnam Bank for Agriculture and Rural Development - Cambodia Branch	USD	15,434,838,363
- Saigon – Hanoi Commercial Joint Stock Bank - Cambodia Branch	USD	13,467,584,271
- Military Commercial Joint Stock Bank	USD	2,433,735,204
- Other banks	USD	1,292,257,532
- ACLEDA Bank Plc	KHR	10,990,568,419
		181,303,564,254

	Currency	Term	Interest Rate	Amount
				VND
Cash equivalents				
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ninh Branch	VND	1-3 months	4.75%	37,000,000,000
- Vietnam Bank for Agriculture and Rural Development - Tan Chau Branch	VND	1 month	4.75%	58,000,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tay Ninh Branch	VND	1 month	4.75%	27,000,000,000
- Other banks	VND	1-3 months	4.75%	23,230,262,869
- Saigon – Hanoi Commercial Joint Stock Bank - Cambodia Branch	USD	3 months	4.00%	324,238,061,200
				469,468,324,069

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Closing balance			Opening balance (Restated)		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
Short-term investments	***412,643,968,411***	***412,643,968,411***	-	***201,535,803,192***	***201,535,803,192***	-
Term deposits	412,643,968,411	412,643,968,411	-	201,535,803,192	201,535,803,192	-
Long-term investments	***2,000,000,000***	***2,000,000,000***	-	-	-	-
Term deposits	2,000,000,000	2,000,000,000	-	-	-	-
	414,643,968,411	**414,643,968,411**	-	**201,535,803,192**	**201,535,803,192**	-

Details of held-to-maturity investment as of 30/06/2026 are as follows:

Term Deposits

	Currency	Term	Interest rate	Amount
				VND
- Saigon – Hanoi Commercial Joint Stock Bank - Ho Chi Minh City Branch	VND	6 months	5% - 7.9%	253,600,000,000
- Kien Long Commercial Joint Stock Bank	VND	6 months	4.55% - 7.4%	54,745,962,914
- Tan Hiep People's Credit Fund	VND	12-13 months	5.5% - 8%	14,000,000,000
- Other banks	VND	06-12 months	4.2% - 8.4%	92,298,005,497
				414,643,968,411

For details regarding transactions with related parties, please refer to Note No. 41.

b) Equity investments in associates

	Address	Closing balance			Opening balance		
		Proportion of ownership	Proportion of voting rights	Book value under the equity	Proportion of ownership	Proportion of voting rights	Book value under the equity method
			VND				VND
Tay Ninh Import Export And Proccessing Furniture JSC	Tay Ninh Province	21.60%	21.60%	14,632,715,848	21.60%	21.60%	13,860,433,055
				14,632,715,848			**13,860,433,055**

Materiality transactions between the Company and associates in the period: Detailed as in Note No. 41.

c) Equity investments in other entities

	Stock Code	Closing balance			Opening balance		
		Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
		VND	VND	VND	VND	VND	VND
MDF VRG - Quang Tri Wood JSC (2)	MDF	26,263,809,000	16,162,344,000	-	26,263,809,000	19,529,499,000	-
Rubber Trading And Tourism Services JSC (1)		2,050,267,464	700,554,837	(1,349,712,627)	2,050,267,464	700,554,837	(1,349,712,627)
Quasa - Geruco JSC (1)		11,593,170,277	11,593,170,277	-	11,593,170,277	11,593,170,277	-
Viet Nam Rubber Industrial Zone And Urban Development JSC (3)	VRG	1,399,200,000	6,762,800,000	-	1,399,200,000	8,395,200,000	-
		41,306,446,741	**35,218,869,114**	**(1,349,712,627)**	**41,306,446,741**	**40,218,424,114**	**(1,349,712,627)**

(1) The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

(2) The fair value of Upcom shares with low trading activity during the period is the average reference price over the 30 consecutive trading days immediately preceding the end of the financial statement reporting period.

(3) Listed trading securities on the UpCom exchange which fluctuate regularly according to market value and whose value can be reliably determined are measured at fair value which is the closing market price at the end of the financial reporting period (on 31/12/2025 and 30/06/2026).

Detailed information about financial investments:

Name of entities	Place of establishment and operation	Rate of interest	Rate of interest	Principle activities
Other entities				
- MDF VRG - Quang Tri Wood JSC	Quang Tri Province	6.11%	6.11%	Manufacturing and trading of wood panels for import and export
- Rubber Trading And Tourism Services JSC	Quang Ninh Province	3.05%	3.05%	Trade and services
- Quasa - Geruco JSC	Quang Tri Province	1.46%	1.46%	Rubber tree planting
- Viet Nam Rubber Industrial Zone And Urban Development JSC	Hai Phong City	1.80%	1.80%	Infrastructure investment and industrial park business

5 . SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties	-	-	***28,304,755,149***	-
- Vietnam Rubber Group - Joint Stock Company	-	-	28,304,755,149	-
Other parties	***24,649,802***	-	***13,266,694,629***	-
- Hiep Thanh Rubber Industries Corporation	-	-	13,244,254,827	-
- Others	24,649,802	-	22,439,802	-
	24,649,802	-	**41,571,449,778**	-

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties	***48,800,000***	-	***48,800,000***	-
- Tay Ninh Rubber Joint Stock Company	48,800,000	-	48,800,000	-
Other parties	***21,001,277,521***	***(3,025,922,258)***	***4,594,339,697***	***(3,045,574,149)***
- Mekong Star Co., Ltd	2,430,990,525	(2,430,990,525)	2,446,778,624	(2,446,778,624)
- Eng Heng Co., Ltd	594,931,733	(594,931,733)	598,795,525	(598,795,525)
- Hong Lam Agricultural Development JSC	7,827,701,880	-	-	-
- HG Glorious Co., Ltd	4,706,953,754	-	-	-
- Industrial Engineering Services Company Limited	1,495,260,000	-	-	-
- Huynh Ngoc Luong Construction - Trading Co., Ltd	-	-	96,223,002	-
- Eco Technology 2A Joint Stock Company	77,925,000	-	77,925,000	-
- DFK Vietnam Auditing Co., Ltd	75,600,000	-	75,600,000	-
- Duyen Nguyen Construction Consulting and Trading Co., Ltd	-	-	191,207,109	-
- Others	3,791,914,629	-	1,107,810,437	-
	21,050,077,521	**(3,025,922,258)**	**4,643,139,697**	**(3,045,574,149)**

7 . OTHER RECEIVABLES

		Closing balance		Opening balance (Restated)	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a)	**Short-term**				
	Receivables from dividends and profit	2,764,111,500	-	2,764,111,500	-
	Receivables from social insurance	484,177,839	-	442,183,533	-
	Advances	1,326,662,553	-	451,392,604	-
	Mortgages	586,493,517	-	588,396,418	-
	Receivables for allocated materials and mid-shift meal expenses of plantations	392,227,547	-	565,164,783	-
	Receivables for land rent and management fees from contract households	472,772,037	-	475,721,948	-
	Receivables for sugarcane cultivation partnerships	-	-	2,395,878,018	-
	Others	1,170,445,255	-	220,207,990	-
		7,196,890,248	**-**	**7,903,056,794**	**-**
b)	**Long-term**				
	Mortgages	220,000,000	-	220,000,000	-
		220,000,000	**-**	**220,000,000**	**-**
c)	**In which: Other receivables from related parties**				
	MDF VRG - Quang Tri Wood JSC	2,764,111,500	-	2,764,111,500	-
		2,764,111,500	**-**	**2,764,111,500**	**-**

8 . DOUBTFUL DEBTS

	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
Short-term prepayments to suppliers	***3,025,922,258***	-	***3,045,574,149***	-
- Eng Heng Co., Ltd	594,931,733	-	598,795,525	-
- Mekong Star Co., Ltd	2,430,990,525	-	2,446,778,624	-
	3,025,922,258	**-**	**3,045,574,149**	**-**

9 . INVENTORIES

	Closing balance		Opening balance (Restated)	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	28,684,770,815	-	19,231,903,846	-
Tools, supplies	6,105,599,775	-	3,944,029,870	-
Work in process	77,058,190,172	-	51,306,886,908	-
Products	57,928,829,230	-	181,892,906,238	-
Goods	8,812,781,740	-	12,475,575,518	-
	178,590,171,732	**-**	**268,851,302,380**	**-**

10 . CONSTRUCTION IN PROGRESS

	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Planting garden in Viet Nam	***154,042,224,643***	***154,042,224,643***	***167,669,594,240***	***167,669,594,240***
- 2018 plantation	-	-	16,192,315,023	16,192,315,023
- 2019 plantation	20,074,320,946	20,074,320,946	29,841,541,829	29,841,541,829
- 2020 plantation	25,250,220,138	25,250,220,138	23,914,582,253	23,914,582,253
- 2021 plantation	19,977,818,627	19,977,818,627	18,919,729,391	18,919,729,391
- 2022 plantation	10,855,454,832	10,855,454,832	10,225,969,515	10,225,969,515
- 2023 plantation	31,108,852,499	31,108,852,499	29,245,347,127	29,245,347,127
- 2024 plantation	24,311,877,459	24,311,877,459	22,375,298,046	22,375,298,046
- 2025 plantation	19,569,547,731	19,569,547,731	16,954,811,056	16,954,811,056
- 2026 plantation	2,894,132,411	2,894,132,411	-	-
Other constructions, expenses	***8,001,709,911***	***8,001,709,911***	***11,345,062,589***	***11,345,062,589***
- Rubber nursery maintenance costs	-	-	1,546,922,453	1,546,922,453
- Construction of Mekong Rubber Co., Ltd. Head Office	7,037,153,423	7,037,153,423	5,437,786,251	5,437,786,251
- Construction project for Team Offices	-	-	2,362,980,449	2,362,980,449
- Others	964,556,488	964,556,488	1,997,373,436	1,997,373,436
	162,043,934,554	**162,043,934,554**	**179,014,656,829**	**179,014,656,829**

11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Perennial Plantations	Total
	VND	VND	VND	VND	VND	**VND**
Historical cost						
Beginning balance	684,111,593,688	162,751,062,268	74,937,330,075	2,775,768,811	2,259,767,267,320	3,184,343,022,162
- Purchase in the period	-	58,240,741	-	-	-	58,240,741
- Completed construction investment	5,552,416,731	-	-	-	27,757,905,430	33,310,322,161
- Liquidation, disposal	(35,709,700)	(11,296,192,647)	(179,300,000)	-	(15,202,488,544)	(26,713,690,891)
- Difference due to conversion of FS (*)	(3,620,599,729)	(595,795,118)	(284,997,168)	(1,961,481)	(13,631,133,878)	(18,134,487,374)
Ending balance of the period	**686,007,700,990**	**150,917,315,244**	**74,473,032,907**	**2,773,807,330**	**2,258,691,550,328**	**3,172,863,406,799**
Accumulated depreciation						
Beginning balance	391,173,441,883	112,473,738,201	52,208,721,760	2,682,770,943	665,937,977,929	1,224,476,650,716
- Depreciation for the period	15,539,453,104	5,112,613,110	2,230,388,445	9,311,963	58,397,833,723	81,289,600,345
- Liquidation, disposal	(35,709,700)	(11,296,192,647)	(179,300,000)	-	(14,871,344,365)	(26,382,546,712)
- Difference due to conversion of FS (*)	(1,951,159,202)	(352,566,643)	(187,153,160)	(1,433,584)	(4,526,440,096)	(7,018,752,685)
Ending balance of the period	**404,726,026,085**	**105,937,592,021**	**54,072,657,045**	**2,690,649,322**	**704,938,027,191**	**1,272,364,951,664**
Net carrying amount						
Beginning balance	292,938,151,805	50,277,324,067	22,728,608,315	92,997,868	1,593,829,289,391	1,959,866,371,446
Ending balance	**281,281,674,905**	**44,979,723,223**	**20,400,375,862**	**83,158,008**	**1,553,753,523,137**	**1,900,498,455,135**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 287,017,361,920;
- Carrying amount of investment properties pledged as collaterals for borrowings at the end of the period: VND 140,609,613,762.

(*) Difference due to conversion of Financial Statements Tan Bien KamPong Thom Aphivath Caoutchouc Co. Ltd and Me Kong Rubber Co., Ltd (is a subsidiary of Me Kong Rubber One Member Co., Ltd) from KHR to VND.

12 . INTANGIBLE FIXED ASSETS

	Land use rights (i)	Computer software	Other intangible fixed assets	**Grant total**
	VND	VND	VND	**VND**
Historical cost				
Beginning balance	2,023,815,690	1,305,569,397	1,080,911,511	4,410,296,598
- Purchase in the period	-	683,302,209	-	683,302,209
- Differences due to conversion of FS (*)	(13,058,886)	(11,494,324)	(6,974,697)	(31,527,907)
Ending balance	**2,010,756,804**	**1,977,377,282**	**1,073,936,814**	**5,062,070,900**
Accumulated depreciation				
Beginning balance	2,023,815,690	1,153,539,692	630,672,734	3,808,028,116
- Depreciation for the period	-	37,340,803	85,767,167	123,107,970
- Differences due to conversion of FS (*)	(13,058,886)	(5,506,191)	(4,734,304)	(23,299,381)
Ending balance	**2,010,756,804**	**1,185,374,304**	**711,705,597**	**3,907,836,705**
Net carrying amount				
Beginning balance	-	152,029,705	450,238,777	602,268,482
Ending balance	-	**792,002,978**	**362,231,217**	**1,154,234,195**

(*) Difference due to conversion of Financial Statements Tan Bien KamPong Thom Aphivath Caoutchouc Co. Ltd and Me Kong Rubber Co., Ltd (is a subsidiary of Me Kong Rubber One Member Co., Ltd) from KHR to VND.

- Cost of fully depreciated intangible fixed assets but still in use at the end of the period: VND 2,249,41,488.

(i) Detailed information on land use rights is as follows:
- Area: 7,766.9 ha;
- Address: Santuk District, Kampong Thom Province, Kingdom of Cambodia;
- Duration: until the end of 2057;
- Purpose of use: planting and harvesting rubber latex.

13 . DEFERRED EXPENSES

		Closing balance	Closing balance
		VND	VND
a)	**Short-term**		
	Dispatched tools and supplies for the operating rubber plantation in 2026	9,341,536,479	476,494,122
	Insurance expenses	61,157,034	48,404,762
	Repairing costs awaiting for allocation	-	4,586,497
	Others	13,136,325	570,853,574
		9,415,829,838	**1,100,338,955**
b)	**Long-term**		
	Dispatched tools and supplies	15,791,407,543	10,024,825,115
	Repairing costs awaiting for allocation	6,602,360,293	3,616,796,444
	VFCS, CoC, DDS forest certification maintenance fee	-	401,938,788
	Others	12,528,832,711	6,804,606,898
		34,922,600,547	**20,848,167,245**

14 . BORROWINGS

		Opening balance	During the period		Closing balance
		Value	Increase	Decrease	Value
		VND	VND	VND	VND
a)	**Short-term borrowings**				
	Current portion of long-term debts				
-	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tay Ninh Branch (*)	3,200,000,000	800,000,000	800,000,000	3,200,000,000
		3,200,000,000	**800,000,000**	**800,000,000**	**3,200,000,000**
b)	**Long-term borrowings**				
-	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tay Ninh Branch (*)	17,559,000,000	-	800,000,000	16,759,000,000
		17,559,000,000	**-**	**800,000,000**	**16,759,000,000**
	Amount due for settlement within 12 months	(3,200,000,000)	(800,000,000)	(800,000,000)	(3,200,000,000)
	Amount due for settlement after 12 months	**14,359,000,000**			**13,559,000,000**

(*) Lending contract for investment project No. 019/TNBB/19DH dated 19/08/2019, with following terms:

- Credit line: VND 89,374,000,000;
- Purpose: Investment in the implementation of the rubber tree replanting project (period from 2016-2020);
- Maturity: 10 years;
- Interest rate: Based on each debt receipt;
- Guarantee: Ownership and exploitation rights of a rubber plantation with a total area of 1,191.75 hectares in Tan Hoa Commune, Tay Ninh Province, according to the Certificate of Land use rights, house ownership, and other assets attached to land with issued numbers No. BM 189986 and No. BM 189987, registered in the certificate issuance book No. CS01408 and No. CS01409 by the Tay Ninh province Department of Natural Resources and Environment on 20 January 2016; all property rights related to the rubber plantation on the land according to the Certificate of Land use rights, house ownership and other assets attached to land No. BM 189986, and the Certificate of Land use rights, house ownership and other assets attached to land No. BM 189987. These secured assets have been fully registered for secured transactions;
- Outstanding balance at the end of the period: VND 16,759,000,000; of which, the current portion of principal due within the next 12 months is VND 3,200,000,000.

15 . SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Related parties	-	***4,965,000***
Rubber Research Institute of Vietnam	-	4,965,000
Others	***22,043,996,841***	***27,590,167,850***
Ngan Huy Hoang Construction & Import Export Co., Ltd	393,648,094	1,015,484,338
Rima Tax and Accounting Consultant Co., Ltd	3,460,377,974	-
Piseth Lykung Co., Ltd	3,078,683,408	2,865,733,198
North East Cambodia Investment & Development Co., Ltd	2,399,312,446	2,391,565,038
Tan Khai Hoan Co., Ltd	467,276,778	465,767,940
Nha Rong Envi-Tech Cambodia Co., Ltd	72,458,785	1,867,002,887
Nha Rong Investment Development Corporation	527,040,244	527,040,244
Ann Construction Co., Ltd	256,203,561	255,376,273
HG Glorious Co., Ltd	-	2,216,331,200
VIHO II Construction Co., Ltd	-	2,618,813,797
Others	11,388,995,551	13,367,052,935
	22,043,996,841	**27,595,132,850**

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
Related parties	-	***213,248,192***
VRG Japan Rubber Export JSC	-	213,248,192
Others	***11,322,958,153***	***1,068,359,620***
OPC - FAO INTERNATIONAL LIMITED	7,970,447,062	-
Hiep Thanh Rubber Industries Corporation	674,386,571	-
SAVIE Rubber Trading Co., Ltd.	951,300,000	-
Tri Le Van Rubber JSC	-	399,735,000
Indochina Plastic Chemical Limited Company	-	564,133,080
Others	1,726,824,520	104,491,540
	11,322,958,153	**1,281,607,812**

17 . TAX AND PAYABLES FROM STATE BUDGET

	Receivable at the opening period	Payable at the opening period	Payable arise in the period	Amount paid in the period	Difference due to conversion of FS	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND	VND
Value added tax	-	482,354,612	5,391,989,653	5,099,299,484	-	-	775,044,781
Export, import duties	-	1,144,913,211	14,042,916,717	14,374,003,758	(1,726,216)	-	812,099,954
Corporate income tax	34,218,601,015	46,678,857,281	43,842,922,335	50,021,244,917	(22,940,620)	35,996,926,270	42,255,919,334
Personal income tax	1,282,084,543	-	3,553,810,931	4,226,276,863	-	1,954,550,475	-
Natural resource tax	-	8,453,107	31,542,019	39,995,126	-	-	-
Land tax and land rental	5,828,340,413	-	13,649,284,936	11,168,524,492	-	3,347,579,969	-
Other taxes	-	48,418,701,148	508,661,211	18,594,126,670	(94,293,644)	-	30,238,942,045
Fees and other obligations	-	6,111,067	18,465,680	21,671,166	(16,713)	-	2,888,868
	41,329,025,971	**96,739,390,426**	**81,039,593,482**	**103,545,142,476**	**(118,977,193)**	**41,299,056,714**	**74,084,894,982**

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 Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

18 . SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
- Expenses to purchase latex materials	6,219,367,388	3,734,303,449
- Accrued transportation, export expenses	-	121,234,575
- Accrued mid-shift meal and toxic hazard allowances	-	309,212,000
- Accrued electricity expenses	-	126,666,061
- Accrued seniority payables to employees	2,604,672,861	5,903,931,607
- Accrued maintenance expenses for rubber plantations	1,567,443,650	2,660,827,373
- Other accrued expenses	622,384,280	1,012,659,998
	11,013,868,179	**13,868,835,063**

19 . OTHER PAYABLES

	Closing balance	Opening balance (Restated)
	VND	VND
a) Short-term		
- Short-term deposits, collateral received	9,308,270,148	2,725,566,335
+ *Eastwood Energy JSC (i)*	*4,162,500,000*	-
+ *Dieu Hien Wood Processing Co.,Ltd (i)*	*2,376,000,000*	-
+ *Thanh Thanh Cong - Bien Hoa JSC*	*390,000,000*	*1,472,700,000*
+ *Others*	*2,379,770,148*	*1,252,866,335*
- Support, charity and compassion fund contributed by employees	211,568,784	163,112,784
- Payables for allocated materials to plantation workers	281,897,227	521,365,717
- Payables for construction warranty obligations	1,405,412,662	3,214,038,341
- Interest payables	-	20,267,260
- Others	2,023,805,411	1,391,299,540
	13,230,954,232	**8,035,649,977**
b) Long-term		
- Long-term deposits, collateral received	44,500,000	63,129,000
	44,500,000	**63,129,000**

(i) Receipt of performance guarantee for the liquidation of rubber trees. The Company will refund this amount to the customer upon completion of the handover of the land site and the liquidated rubber tree area.

20 . DEFERRED REVENUES

	Closing balance	Opening balance
	VND	VND
a) Short-term		
- Deferred revenue from intercropping short-term crops	181,485,555	1,478,458,209
	181,485,555	**1,478,458,209**
b) Long-term		
- Deferred revenue from intercropping short-term crops	11,333,333	142,055,555
	11,333,333	**142,055,555**

21 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed capital	Asset revaluation differences (1)	Foreign exchange differences	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	**879,450,000,000**	**49,139,022,270**	**212,348,633,479**	**246,114,300,130**	**421,426,878,501**	**1,808,478,834,380**
Profit for previous period	-	-	-	-	229,401,322,769	229,401,322,769
Dividend from previous period's profit from Parent company	-	-	-	-	(175,890,000,000)	(175,890,000,000)
Development and Investment fund appropriation	-	-	-	65,675,802,704	(65,675,802,704)	-
Bonus and welfare fund appropriation from Parent company	-	-	-	-	(10,612,000,000)	(10,612,000,000)
Bonus for Executive Board appropriation from Parent company	-	-	-	-	(193,000,000)	(193,000,000)
Dividend from previous period's profit from Subsidiaries	-	-	-	-	-	-
Setting up Bonus and welfare fund from Subsidiaries	-	-	-	-	(45,407,005)	(45,407,005)
Difference due to conversion of FS (2)	-	-	40,555,266,962	-	-	40,555,266,962
Ending balance of previous period	**879,450,000,000**	**49,139,022,270**	**252,903,900,441**	**311,790,102,834**	**398,411,991,561**	**1,891,695,017,106**
Beginning balance of current year	**879,450,000,000**	**49,139,022,270**	**261,961,704,935**	**311,790,102,834**	**563,804,075,598**	**2,066,144,905,637**
Profit for previous period	-	-	-	-	266,082,133,434	266,082,133,434
Development and Investment fund appropriation (3)	-	-	-	107,942,055,763	(107,942,055,763)	-
Bonus and welfare fund appropriation from Parent company (3)	-	-	-	-	(12,810,000,000)	(12,810,000,000)
Bonus for Executive Board appropriation from Parent company (3)	-	-	-	-	(277,000,000)	(277,000,000)
CIT Payable for previous year	-	-	-	-	(408,098,701)	(408,098,701)
Other increases	-	-	-	-	163,430,734	163,430,734
Difference due to conversion of FS (2)	-	-	(9,850,983,508)	-	-	(9,850,983,508)
Ending balance of current period	**879,450,000,000**	**49,139,022,270**	**252,110,721,427**	**419,732,158,597**	**708,612,485,302**	**2,309,044,387,596**

(1) Asset revaluation difference of VND 49,139,022,270 is the difference between the carrying amount of the Parent Company's investment and the Parent Company's ownership interest in the subsidiary's equity at the time of equitization.

(2) Difference due to conversion of Financial Statements Tan Bien KamPong Thom Aphivath Caoutchouc Co. Ltd and Me Kong Rubber Co., Ltd (is a subsidiary of Me Kong Rubber One Member Co., Ltd) from KHR to VND.

(3) According to the 2026 Annual General Meeting of Shareholders Resolution No. 186/NQ-ĐHĐCĐCSTB dated 29/06/2026, the Company announced the 2025 profit distribution as follows:

	Rate	Amount
	(%)	VND
Net Profit after tax of the Parent Company	100.00%	270,535,555,763
Development and investment fund	39.90%	107,942,055,763
Bonus and welfare fund	4.74%	12,810,000,000
Bonus fund for the management personel	0.10%	277,000,000
Dividend distribution (17% of Charter capital) (i)	55.26%	149,506,500,000
Retained profit	0.00%	-

(i) As of June 30, 2026, the Company has not completed the procedures for closing the record date for dividend entitlement with the Vietnam Securities Depository and Clearing Corporation.

b) Details of Contributed capital

	Rate	Closing balance	Rate	Opening balance
	(%)	VND	(%)	VND
Viet Nam Rubber Group - JSC	98.46	865,905,530,000	98.46	865,905,530,000
Others	1.54	13,544,470,000	1.54	13,544,470,000
	100	**879,450,000,000**	**100**	**879,450,000,000**

c) Capital transactions with owners and distribution of dividends and profits

	Closing balance	Opening balance
	VND	VND
Owner's contributed capital		
- *At the beginning of period*	*879,450,000,000*	*879,450,000,000*
- *At the ending of period*	*879,450,000,000*	*879,450,000,000*
Distributed dividends and profit:		
+ Dividend payable from last year's profit	-	209,773,260,492

d) Share

	Closing balance	Opening balance
Quantity of Authorized issuing shares	87,945,000	87,945,000
Quantity of issued shares and full capital contribution	87,945,000	87,945,000
- *Common shares*	*87,945,000*	*87,945,000*
Quantity of outstanding shares in circulation	87,945,000	87,945,000
- *Common shares*	*87,945,000*	*87,945,000*
Par value per share (VND)	10,000	10,000

22 . NON-CONTROLLING INTERESTS

Information on non-controlling interests in subsidiaries as of June 30, 2026 is as follows:

	Contributed capital of non-controlling	Profit attributable to non-controlling interests	Adjustments of non-controlling interests	Grant total
	VND	VND	VND	VND
Tan Bien - Kampong Thom Rubber JSC	588,368,240,000	64,404,456,553	383,122,273,429	1,035,894,969,982
	588,368,240,000	**64,404,456,553**	**383,122,273,429**	**1,035,894,969,982**

23 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating lease commitment

The Company enters into land lease contracts requiring annual payments based on State notifications, as follows:

- The Company leases land in Tay Ninh Province, for the purposes of planting, exploiting, and processing rubber, constructing office buildings, and other business and service facilities. The lease period is from 01/07/2004 to 01/07/2054. The total leased land area is 67,777,844.8 m^2 (of which the area subject to land rent is 66,135,820 m^2, and the area not subject to land rent is 1,642,024.8 m^2).
- Land lease contract at Kampong Thom Province, Cambodia to plant rubber trees. Lease term from 2010 until 2060. The area of lease land was 6,016.24 hectares.
- Land lease contract at Kampong Thom Province, Cambodia to plant rubber trees. Lease term from 2007 until 2057. The area of lease land was 7,766.9 hectares.

b) Foreign currencies

	Closing balance	Opening balance
- USD	10,122,557.18	10,754,676.26
- RUB	-	85.84
- KHR	2,011,129,414	400,299,165

c) Doubtful debts written-off

	Closing balance	Opening balance
	VND	VND
- Eksambath Company	461,871,194	461,871,194
- Nguyen Duc Trading And Service Co., Ltd	455,793,000	455,793,000
- Tan Phuoc Tai Mechanical Construction and Trading Co., Ltd.	1,065,745,200	1,065,745,200
- Cambodia's Customs	1,377,961,830	1,377,961,830
	3,361,371,224	**3,361,371,224**

24 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from sales of rubber latex products	740,108,653,956	447,686,324,484
Revenue from sales of rubber latex merchandise	10,826,056,425	19,120,985,487
Other revenue	202,094,496	302,570,892
	751,136,804,877	**467,109,880,863**
In which: Revenue from related parties *(Details as in Notes 41)*	**7,792,872,115**	**3,245,760,000**

25 . COSTS OF GOODS SOLD

	Current period	Previous period
	VND	VND
Cost of goods sold of rubber latex products	485,109,677,798	263,342,881,183
Cost of goods sold of rubber latex merchandise	5,530,411,431	12,170,487,055
Other costs	147,994,642	181,195,903
	490,788,083,871	**275,694,564,141**
In which: Purchase from related parties *(Details as in Notes 41)*	**427,108,275**	**1,603,366,700**

26 . FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income, interest from loans	13,658,639,463	5,728,260,075
Dividends or profits received	-	(159,436,982)
Realized foreign exchange gain	5,593,047,203	4,374,233,742
Unrealized foreign exchange gain from period-end revaluation	7,215,710	173,005
	19,258,902,376	**9,943,229,840**

27 . FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Interest expenses	305,943,882	2,132,052,655
Realized foreign exchange loss	1,597,269,982	5,325,093,938
Unrealized foreign exchange loss from period-end revaluation	3,019,206,619	1,281,736,305
Others	129,702	64,465
	4,922,550,185	**8,738,947,363**

28 . SELLING EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	14,271,123	95,461,615
Labour expenses	85,841,193	226,420,595
Expenses of outsourcing services	9,052,491,826	8,608,715,779
Other expenses in cash	7,054,496,348	2,737,803,422
	16,207,100,490	**11,668,401,411**

29 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	3,109,894,670	1,495,809,805
Labour expenses	19,505,129,851	17,595,072,879
Depreciation and amortisation	8,678,856,551	1,838,015,392
Provision expenses	-	94,554,208
Tax, Charge, Fee	841,075,428	321,084,097
Expenses of outsourcing services	5,451,544,151	2,805,647,009
Other expenses in cash	6,805,957,269	6,975,770,298
	44,392,457,920	**31,125,953,688**
In which: General and administrative expenses purchased from related parties	**5,656,000**	**17,101,000**

(Details as in Notes 41)

30 . OTHER INCOME

	Current period	Previous period
	VND	VND
Gain from liquidation, disposal of rubber planting gardens (*)	158,071,304,116	171,108,518,146
Gain from liquidation, disposal of fixed assets	767,870,369	-
Collected fines	-	3,913,758,810
Gain from granting the right to exploit plantations	1,133,446,199	3,565,917,224
Gain from sugarcane planting cooperation	543,926,982	745,200,000
Gain from intercropping short-term crops cooperation	1,617,989,442	1,461,772,483
Gain from liquidation of PET resin raw materials	254,041,667	-
Gain from liquidation of acacia hybrid plantation	222,600,000	-
Land rent and management fees receivable from contracted households	-	269,244,460
Employee housing rental fees	29,652,775	41,111,112
Support for business operations and job transition	265,470,146	-
Gain from the Rubber Export Insurance Fund	-	208,515,867
Gain from the liquidation of tools and scrap materials	-	7,336,834
Gain from damage compensation	20,680,000	11,334,293
Gain from transferring fixed assets formed by the Science and Technology Development Fund to production and business activities	-	10,268,163,496
Others	303,899,119	27,375,002
	163,230,880,815	**191,628,247,727**
In which: Other income from related parties *(Details as in Notes 41)*	**-**	**110,033,000,000**

(*) During the period, the Company liquidated 422.081 ha of rubber trees with a total value of VND 159,365,600,000. The liquidated rubber plantation had been fully depreciated with an original cost of VND 15,202,488,544, disposal costs were VND 1,756,203,884, and the gain from the liquidation of the rubber plantation was VND 158,071,304,116.

31 . OTHER EXPENSE

	Current period	Previous period
	VND	VND
Non-deductible VAT	2,571,318,444	3,432,522,626
Contributions to the rubber export insurance fund	-	266,354,587
Fines and late payment interest	-	3,500,000
Cost of sugarcane cultivation cooperation	421,941,481	490,185,944
Cost of intercropping cooperation with short-term crops	428,597,844	505,111,141
Cost of rubber latex exploitation rights	660,607,339	729,004,246
Cost of liquidated plastic resins	313,440,786	-
Land rental cost for other areas	172,696,600	-
Land rental cost for contracted areas	198,406,473	-
Cost of liquidating hybrid acacia plantation	32,654,859	-
Land lease costs corresponding to the disputed and encroached area	289,387,000	243,441,360
Others	107,733,349	94,893,317
	5,196,784,175	**5,765,013,221**

32 . CURRENT BUSINESS INCOME TAX EXPENSE

	Current period VND	Previous period VND
- Current corporate income tax expense in Parent company	1,113,792,381	37,781,865,604
- Current corporate income tax expense in Subsidiaries	42,037,086,957	18,806,836,444
Current corporate income tax expense	**43,150,879,338**	**56,588,702,048**
Adjustment of tax expenses in previous years and tax expenses in the current year	692,042,997	-
Tax payable at the beginning of year	12,460,256,266	45,532,075,164
Tax paid in the period	(50,021,244,917)	(50,711,470,735)
Difference due to conversion of Financial Statements	(22,940,620)	645,232,035
Closing period income tax payable	**6,258,993,064**	**52,054,538,512**

33 . DEFERRED TAX

a) Deferred income tax assets

	Closing balance VND	Opening balance VND
- Corporate income tax rate used to determine deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	2,397,215,847	1,651,640,742
Deferred income tax assets	**2,397,215,847**	**1,651,640,742**

b) Deferred income tax liabilities

	Closing balance VND	Opening balance VND
- Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
- Deferred income tax liabilities arising from deductible temporary difference	446,187,315	446,187,315
Deferred income tax liabilities	**446,187,315**	**446,187,315**

c) Deferred income tax expenses

	Current period VND	Previous period VND
Deferred CIT expense relating to reversal of deferred income tax assets	-	1,814,304,460
Deferred CIT income arising from deductible temporary difference	(745,575,105)	(1,546,622,447)
	(745,575,105)	**267,682,013**

34 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	Current period	Previous period
	VND	VND
Net profit after tax	266,082,133,434	229,401,322,769
Profit distributed to common shares	266,082,133,434	229,401,322,769
Average number of outstanding common shares in circulation in the perio	87,945,000	87,945,000
Basic earnings per share	**3,026**	**2,608**

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Consolidated Financial Statements.

As at 30 June 2026, the Company dose not have shares with dilutive potential for earnings per share.

35 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	137,033,809,530	47,232,058,881
Labour expenses	166,092,537,113	168,848,017,394
Depreciation and amortisation	81,362,175,037	77,373,115,808
Expenses from external services	27,309,097,457	26,300,365,800
Other expenses by cash	35,846,837,969	27,072,361,886
	447,644,457,106	**346,825,919,769**

36 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.
The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the accounting period, the Company has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Long term investments	-	-	35,218,869,114	35,218,869,114
	-	**-**	**35,218,869,114**	**35,218,869,114**
As at 01/01/2026				
Long term investments	-	-	40,218,424,114	40,218,424,114
	-	**-**	**40,218,424,114**	**40,218,424,114**

Exchange rate risk

The Company bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: borrowings and debts, revenue, cost, importing materials, good, machinery and equipment...

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	650,771,888,323	-	-	650,771,888,323
Trade receivables, other receivables	7,221,540,050	220,000,000	-	7,441,540,050
Loans	412,643,968,411	2,000,000,000	-	414,643,968,411
	1,070,637,396,784	**2,220,000,000**	**-**	**1,072,857,396,784**
As at 01/01/2026				
Cash and cash equivalents	437,774,189,116	-	-	437,774,189,116
Trade receivables, other receivables	49,474,506,572	220,000,000	-	49,694,506,572
Loans	201,535,803,192	-	-	201,535,803,192
	688,784,498,880	**220,000,000**	**-**	**689,004,498,880**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	3,200,000,000	13,559,000,000	-	16,759,000,000
Trade payables, other payables	35,450,294,577	-	-	35,450,294,577
Accrued expenses	11,013,868,179	-	-	11,013,868,179
	49,664,162,756	**13,559,000,000**	**-**	**63,223,162,756**
As at 01/01/2026				
Borrowings and debts	3,200,000,000	14,359,000,000	-	17,559,000,000
Trade payables, other payables	35,806,126,331	-	-	35,806,126,331
Accrued expenses	13,868,835,063	-	-	13,868,835,063
	52,874,961,394	**14,359,000,000**	**-**	**67,233,961,394**

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

37 . ADDITIONAL INFORMATIONS FOR THE ITEMS PRESENTED IN CASHFLOW STATEMENT

Actual repayments on principal during the period

	Current period	Previous period
	VND	VND
Repayment on principal from ordinary contracts	800,000,000	127,328,744,516

38 . OTHER INFORMATION

On June 18, 2026, the State Securities Commission (SSC) issued Official Dispatch No. 5557/UBCK-GSĐC announcing that Tan Bien Rubber Joint Stock Company fails to meet the criteria of a public company. In accordance with current regulations, the Company will continue to monitor its compliance with these conditions for a period of one (01) year from May 29, 2026. During this period, the Company remains responsible for fully complying with all regulations and disclosure obligations applicable to a public company.

39 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

In accordance with Board Resolution No. 212/NQ-HĐQTCSTB dated July 16, 2026, the Company agreed to pay the 2025 cash dividend at an execution rate of 17% of par value (VND 1,700 per share); the last registration date to finalize the shareholder list is August 7, 2026; and the dividend payment date is August 28, 2026.

Except from events disclosed at note, there have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements.

40 . SEGMENT REPORTING

Under business fields

The Company primarily operates in the production and trading of rubber latex, therefore, the Company does not present segment reports by business field.

Under business fields

	Vietnam	Foreign countries	Excluded	**Grant total**
	VND	VND	VND	**VND**
Net revenue from sale of goods and rendering of services to external parties	619,391,480,352	276,509,672,726	(144,764,348,201)	751,136,804,877
Segment assets	3,483,747,409,076	877,898,636,615	(809,500,555,020)	3,552,145,490,671
Total cost to acquire fixed assets	14,935,766,099	2,145,376,737	-	17,081,142,836

41 . TRANSACTION AND BALANCES WITH RELATED PARTIES

In addition to the information with related parties presented in the above Notes. During the accounting period, the Company has the transactions and balances with related parties as follows:

	Relation	Current period	Previous period
		VND	VND
Revenue from sales of good, rendering of services		**7,792,872,115**	**3,245,760,000**
VRG Japan Rubber Export JSC	Sister company	2,030,935,165	3,245,760,000
Viet Nam Rubber Group - JSC	Parent company	5,761,936,950	-
Purchases of materials, goods, and services		**427,108,275**	**1,603,366,700**
Rubber Reseach Institute of Vietnam	Sister company	315,108,275	1,603,366,700
Loc Ninh Rubber Co.,Ltd	Sister company	112,000,000	-
General and administrative expense		**5,656,000**	**17,101,000**
Rubber Reseach Institute of Vietnam	Sister company	5,656,000	17,101,000
Income from liquidated rubber trees and fixed assets		-	**110,033,000,000**
VRG Dongwha MDF JSC	Associates of the Parent company	-	110,033,000,000
Loans		**9,000,000,000**	**6,000,000,000**
Tan Hiep People's Credit Fund	Related person of the General Director	9,000,000,000	6,000,000,000
Collection of loans		**4,000,000,000**	**6,000,000,000**
Tan Hiep People's Credit Fund	Related person of the General Director	4,000,000,000	6,000,000,000

Transactions with other related parties:

	Relation	Current period	Previous period
		VND	VND
Remuneration of key management persons		**2,871,919,588**	**1,888,217,641**
- Mr. Truong Van Cu	Chairman	512,195,816	398,599,296
- Mr. Lam Thanh Phu	Member of the BOD cum General Director	497,541,367	155,991,179
- Mr. Do Quoc Tuan	Member of the BOD	44,215,000	46,317,000
- Mr. Tran Van Toan	Deputy General Director	426,283,826	316,603,576
- Mr. Duong Tan Phong	Member of the BOD cum Deputy General Director	468,190,717	334,616,438
- Mr. Nguyen Van Sang	Head of Control Department	444,448,360	294,374,909
- Mr. Hoang Van Vinh	Member of the BoS	20,180,000	25,904,000
- Mr. To Minh Tai	Member of the BoS *(Appointed on 20/01/2026)*	10,493,636	-
- Mr. Hoang Quoc Hung	Member of the BoS *(Dissmissed on 20/01/2026)*	11,880,000	23,376,000
- Mr. Lam Quang Phuc	Chief accountant	436,490,866	292,435,243

In addition to the above related parties transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

42 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Company's financial position, statement of income and cash flows in the previous period.

The comparative figures in the interim Consolidated Statement of Financial Position and corresponding notes are the figures of the Consolidated Financial Statements for the fiscal year ended December 31, 2025. The information in the interim Consolidated Statement of Income, the Interim Consolidated Statement of Cash Flows, and corresponding notes is the information of the interim Consolidated Financial Statements for the accounting period from January 1, 2025 to June 30, 2025. This information has been audited and reviewed by AASC Auditing Company Limited.

As presented in Note 2.3, the Company applies non-retrospectively Circular 99/2025/TT-BTC from January 1, 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of January 01, 2026 and for the accounting period from January 01, 2025 to June 30, 2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. For details, please refer to Appendix 01: Attached Comparative Information.

CÔNG TY CỔ PHẦN CAO SU TÂN BIÊN

Nguyen Tran Thien Phuc	**Lam Quang Phuc**	**Lam Thanh Phu**
Preparer	Chief Accountant	Legal representative
		Approval, 10 August 2026

APPENDIX 1: COMPARATIVE INFORMATION

Figures according to the Consolidated Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
	a) Consolidated Statement of financial position			**a) Consolidated Statement of financial position**		
100	**ASSETS**		**100**	**ASSETS**		
110	**Cash and cash equivalents**		**110**	**Cash and cash equivalents**		
112	Cash equivalents	265,184,021,000	112	Cash equivalents	265,340,137,435	Re-presenting, renaming
120	**Short-term financial investment**		**120**	**Short-term financial investment**		
123	Held to maturity investments	199,866,801,433	123	Short-term held to maturity investments	201,535,803,192	Re-presenting, renaming
130	**Short-term receivables**		**130**	**Short-term receivables**		
136	Other short-term receivables	9,572,058,553	135	Other short-term receivables	7,903,056,794	Re-presenting, change of code
137	Provision for short-term doubtful debts	(3,045,574,149)	136	Provision for short-term doubtful debts	(3,045,574,149)	Change of code
140	**Inventories**		**140**	**Inventories**		
141	Inventories	274,421,781,266	141	Inventories	268,851,302,380	Re-presenting
150	**Other short-term assets**		**160**	**Other short-term assets**		
151	Short-term accrued expenses	1,100,338,955	161	Business income tax	1,100,338,955	Change of code and rename
152	Deductible VAT	74,359,554,565	162	Deductible VAT	74,359,554,565	Change of code
153	Taxes and other receivables from State budget	41,329,025,971	163	Taxes and other receivables from State budget	41,329,025,971	Change of code
200	**NON-CURRENT ASSETS**		**200**	**NON-CURRENT ASSETS**		
210	**Long-term receivables**		**210**	**Long-term receivables**		
216	Other long-term receivables	220,000,000	215	Other long-term receivables	220,000,000	Change of code
			230	**Long-term biological assets**		
			237	Seasonal crops or crops for one-time harvest, long-term	5,570,478,886	Re-presenting
240	**Long-term assets in progress**		**250**	**Long-term assets in progress**		
242	Construction in progress	179,014,656,829	252	Construction in progress	179,014,656,829	Change of code

APPENDIX 1: COMPARATIVE INFORMATION

Figures according to the Consolidated Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
250	**Long-term investments**		**260**	**Long-term investments**		
252	Investments in joint ventures and associates	13,860,433,055	262	Investments in joint ventures and associates	13,860,433,055	Change of code
253	Equity investments in other entities	41,306,446,741	263	Equity investments in other entities	41,306,446,741	Change of code
254	Provision for loss on long-term investments	(1,349,712,627)	264	Provision for loss on long-term investments in other entities	(1,349,712,627)	Change of code and rename
260	**Other long-term assets**		**270**	**Other long-term assets**		
261	Long-term prepaid expenses	20,848,167,245	271	Long-term deferred expenses	20,848,167,245	Change of code and rename
262	Deferred income tax assets	1,651,640,742	272	Deferred income tax assets	1,651,640,742	Change of code
310	**Current liabilities**		**310**	**Current liabilities**		
			313	Dividends and profits payable	175,343,504	Re-presenting
313	Taxes and other payables to State budget	96,739,390,426	314	Short-term taxes and other payables to State budget	96,739,390,426	Change of code and rename
314	Payables to employees	80,880,734,036	315	Payables to employees	80,880,734,036	Change of code
315	Short-term accrued expenses	13,868,835,063	316	Long-term deferred revenue	13,868,835,063	Change of code
318	Short-term unearned revenue	1,478,458,209	319	Short-term unearned revenues	1,478,458,209	Change of code and rename
319	Other short-term payments	8,210,993,481	320	Other short-term payments	8,035,649,977	Re-presenting, change of code
320	Short-term borrowings and finance lease liabilities	3,200,000,000	321	Short-term borrowings and finance lease liabilities	3,200,000,000	Change of code
322	Bonus and welfare fund	8,267,091,576	323	Bonus and welfare fund	8,267,091,576	Change of code
330	**Non-current liabilities**		**330**	**Non-current liabilities**		
336	Long-term unearned revenue	142,055,555	337	Long-term deferred revenue	142,055,555	Change of code and rename
337	Other long-term payables	63,129,000	338	Other long-term payables	63,129,000	Change of code
338	Long-term borrowings and finance lease liabilities	14,359,000,000	339	Long-term borrowings and finance lease liabilities	14,359,000,000	Change of code
341	Deferred income tax liabilities	446,187,315	342	Deferred income tax liabilities	446,187,315	Change of code
343	Science and technology development fund	7,000,000,000	344	Science and technology development fund	7,000,000,000	Change of code
400	**OWNER'S EQUITY**		**400**	**OWNER'S EQUITY**		
421	Retained earnings	563,804,075,598	420	Retained earnings	563,804,075,598	Change of code
421a	*Retained earnings accumulated to previous year*	*155,288,314,832*	*420a*	*Retained earnings accumulated to previous year*	*155,288,314,832*	*Change of code*
421b	*Retained earnings of the current period*	*408,515,760,766*	*420b*	*Retained earnings of the current period*	*408,515,760,766*	*Change of code*

APPENDIX 1: COMPARATIVE INFORMATION

Figures according to the consolidated interim financial statements for the accounting period from 01/01/2025 to 30/06/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
	b) Consolidated Statement of income			**b) Consolidated Statement of income**		
21	Financial income	9,943,229,840	22	Financial income	9,943,229,840	Change of code
22	Financial expenses	8,738,947,363	23	Financial expenses	8,738,947,363	Change of code
23	*- In which: Interest expense*	*2,132,052,655*	24	*- In which: Borrowing costs*	*2,132,052,655*	*Change of code, rename*
24	Share of joint ventures and associates' profit or loss	29,503,125	27	Share of joint ventures and associates' profit or loss	29,503,125	Change of code
	c) Consolidated Statement of cash flows			**c) Consolidated Statement of cash flows**		
05	Gains / losses from investment and financial activities	(176,706,844,364)	05	Gains / losses from investment and financial activities	(176,706,844,364)	Rename
12	Increase/ decrease in prepaid expenses	(10,606,928,488)	12	Increase/decrease in deferred expenses	(10,606,928,488)	Rename