Form no. 01-A

TAN BIEN RUBBER JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 1037 /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 Separate Interim Financial Statements for 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:

- Separate Interim Financial Statements for 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

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:

- Separate Interim Financial Statements for 2026;

- Explanation Letter No. 1036/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 SEPARATE 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 Separate 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 activities under Business registeration certificate of joint stock company No. 3900242832 issued by Tay Ninh province Department of Planning and Investment for the first time on 21 December 2009, 08th re-registered on 09 January 2025, transitioned from Tan Bien Rubber Company Limited. The Company officially began operating 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 fiscal period and to the reporting date are:

Board of Directors

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

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

AASC Auditing Company Limited has reviewed the Company's Interim Separate Financial Statements.

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

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

- Establish and maintain an internal control system which is determined necessary by The Board of Management and Board of Directors to ensure the preparation and presentation of Separate 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 Separate Financial Statements;
- Prepare the Interim Separate 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 financial statements;
- Prepare the Interim Separate 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 anytime and to ensure that the Separate Financial Statements comply with the current State's regulations. 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 Separate Financial Statements give a true and fair view of the financial position at June 30, 2026, its operation results and cash flows in the first 6 months of 2026 of Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of 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

CÔNG TY CỔ PHẦN CAO SU TÂN BIÊN

Lam Thanh Phu
Legal representative
Approval, 10 August 2026

No.: 100826.004/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 Separate Financial Statements of Tan Bien Rubber Joint Stock Company prepared on 10 August 2026, from page 05 to page 41 including: Interim Separate Financial Position as at June 30, 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows for the 6-month accounting period ending on the same date and Notes to the Interim Separate Financial Statements.

The Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Separate 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 interim financial statements and for such internal control as The Board of Management determines necessary to enable the preparation and presentation of Interim Separate 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 Separate 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 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 Separate 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 interim financial statements.

Branch of AASC Auditing Firm Company Limited

M.S.C.N: 0100111105-006-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 SEPARATE FINANCIAL POSITION

As at June 30, 2026

Code	ASSETS	Note	Closing balance	Opening balance (Restated)
			VND	VND
100	**A. CURRENT ASSETS**		**507,467,972,967**	**426,504,760,655**
110	**I. Cash and cash equivalents**	**3**	**183,523,722,015**	**145,465,890,494**
111	1. Cash		45,293,459,146	59,259,363,059
112	2. Cash equivalents		138,230,262,869	86,206,527,435
120	**II. Short-term investments**	**4**	**201,043,968,411**	**161,410,803,192**
123	1. Short-term held to maturity investments		201,043,968,411	161,410,803,192
130	**III. Short-term receivables**		**6,453,213,186**	**7,282,274,197**
131	1. Short-term trade receivables	5	24,649,802	22,439,802
132	2. Short-term prepayments to suppliers	6	2,148,816,509	610,654,392
135	3. Other short-term receivables	7	4,279,746,875	6,649,180,003
140	**IV. Inventories**	**8**	**73,287,958,031**	**69,972,006,379**
141	1. Inventories		73,287,958,031	69,972,006,379
160	**V. Other short-term assets**		**43,159,111,324**	**42,373,786,393**
161	1. Short-term deferred expenses	13	1,895,711,465	1,080,326,430
163	2. Taxes and other receivables from State budget	17	41,263,399,859	41,293,459,963
200	**B. NON-CURRENT ASSETS**		**1,193,609,814,143**	**1,181,169,772,777**
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**		**176,154,252,218**	**152,553,905,370**
221	1. Tangible fixed assets	10	176,154,252,218	152,553,905,370
222	- *Historical costs*		*376,649,663,469*	*374,067,185,795*
223	- *Accumulated depreciation*		*(200,495,411,251)*	*(221,513,280,425)*
227	2. Intangible fixed assets	11	-	-
228	- *Historical costs*		*345,068,540*	*345,068,540*
229	- *Accumulated amortization*		*(345,068,540)*	*(345,068,540)*
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	12	*7,361,393,339*	*5,570,478,886*
250	**IV. Long-term assets in progress**	**9**	**154,046,281,484**	**168,406,683,950**
252	1. Construction in progress		154,046,281,484	168,406,683,950
260	**V. Long-term investments**	**4**	**850,858,308,516**	**848,858,308,516**
261	1. Investment in subsidiaries		795,041,141,348	795,041,141,348
262	2. Investments in joint ventures and associates		16,091,369,631	16,091,369,631
263	3. Equity investments in other entities		41,306,446,741	41,306,446,741
264	4. Provision for loss on long-term investments		(3,580,649,204)	(3,580,649,204)
265	5. Long-term held to maturity investments		2,000,000,000	-
270	**VI. Other long-term assets**		**4,969,578,586**	**5,560,396,055**
271	1. Long-term deferred expenses	13	4,969,578,586	5,560,396,055
280	**TOTAL ASSETS**		**1,701,077,787,110**	**1,607,674,533,432**

INTERIM SEPARATE FINANCIAL POSITION

As at June 30, 2026
(continue)

Code	CAPITAL	Note	Closing balance VND	Opening balance (Restated) VND
300	**C. LIABILITIES**		**83,043,629,122**	**145,898,874,835**
310	**I. Current liabilities**		**62,428,795,789**	**124,334,690,280**
311	1. Short-term trade payables	15	14,894,471,721	66,835,149,056
312	2. Short-term prepayments from customers	16	11,322,958,153	1,281,607,812
313	3. Dividends and profits payable		140,649,500	140,649,500
314	4. Short-term taxes and other payables to State budget	17	775,044,781	490,807,719
315	5. Payables to employees		7,184,572,745	40,119,874,335
316	6. Short-term accrued expenses	18	6,219,367,388	4,298,602,485
319	7. Short-term deferred revenue	20	181,485,555	1,478,458,209
320	8. Other short-term payments	19	10,926,536,005	4,061,334,070
321	9. Short-term borrowings and finance lease liabilities	14	3,200,000,000	3,200,000,000
323	10. Bonus and welfare fund		7,583,709,941	2,428,207,094
330	**II. Non-current liabilities**		**20,614,833,333**	**21,564,184,555**
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
344	4. Science and technology development fund		7,000,000,000	7,000,000,000
400	**D. OWNER'S EQUITY**	**21**	**1,618,034,157,988**	**1,461,775,658,597**
411	1. Contributed capital		879,450,000,000	879,450,000,000
411a	*Ordinary shares with voting rights*		*879,450,000,000*	*879,450,000,000*
418	2. Development and investment funds		419,732,158,597	311,790,102,834
420	3. Retained earnings		318,851,999,391	270,535,555,763
420a	*Retained earnings accumulated to previous year*		*149,506,500,000*	-
420b	*Retained earnings of the current period*		*169,345,499,391*	*270,535,555,763*
440	**TOTAL CAPITAL**		**1,701,077,787,110**	**1,607,674,533,432**

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

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

INTERIM SEPARATE STATEMENT OF INCOME

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

Code	ITEM	Note	Current period	Previous period
			VND	VND
01	**1. Revenue from sales of goods and rendering of services**	**23**	**251,653,141,921**	**177,101,272,068**
10	**2. Net revenue from sales of goods and rendering of services**		**251,653,141,921**	**177,101,272,068**
11	**3. Cost of goods sold and services rendered**	**24**	**233,698,479,633**	**156,962,895,060**
20	**4. Gross profit from sales of goods and rendering of services**		**17,954,662,288**	**20,138,377,008**
22	5. Financial income	25	5,378,033,478	42,478,535,180
23	6. Financial expenses	26	980,288,925	1,828,230,373
24	*In which: Borrowing costs*		*305,943,882*	*192,205,825*
25	7. Selling expenses	27	463,083,808	498,698,798
26	8. General and administrative expenses	28	9,174,942,959	11,154,766,512
30	**09. Net profit from operating activities**		**12,714,380,074**	**49,135,216,505**
31	10. Other income	29	162,941,695,873	191,602,553,337
32	11. Other expenses	30	5,196,784,175	5,741,551,306
40	**12. Other profit**		**157,744,911,698**	**185,861,002,031**
50	**13. Total net profit before tax**		**170,459,291,772**	**234,996,218,536**
51	14. Current corporate income tax expense	31	1,113,792,381	37,781,865,604
60	**15. Profit after corporate income tax**		**169,345,499,391**	**197,214,352,932**

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

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

Code	ITEM	Note	Current period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Proceeds from sales of goods and rendering of services and other revenues		275,250,075,785	204,170,321,099
02	2. Cash paid to suppliers		(269,112,014,992)	(165,718,674,292)
03	3. Cash paid to employees		(47,536,430,745)	(36,648,336,781)
04	4. Borrowing costs paid		(326,211,142)	(212,122,060)
05	5. Corporate income tax paid		(2,892,117,636)	(6,738,523,510)
06	6. Other receipts from operating activities		11,488,894,097	14,414,292,602
07	7. Other payments on operating activities		(37,471,198,617)	(27,200,706,503)
20	***Net cash flows from operating activities***		***(70,599,003,250)***	***(17,933,749,445)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(14,755,775,591)	(18,131,788,252)
22	2. Proceeds from disposals of fixed assets and other long-term assets		159,231,848,295	178,585,600,000
23	3. Loans and purchase of debt instruments from other entities		(102,380,000,000)	(154,322,385,500)
24	4. Collection of loans and resale of debt instrument of other entities		60,223,217,920	56,870,120,655
27	5. Interest and dividend received		7,137,544,147	44,226,220,903
30	***Net cash flows from investing activities***		***109,456,834,771***	***107,227,767,806***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
34	1. Repayment of principal		(800,000,000)	-
36	2. Dividends and profits paid to owners		-	(9,522,250)
40	***Net cash flows from financing activities***		***(800,000,000)***	***(9,522,250)***
50	**Net cash flows in the period**		**38,057,831,521**	**89,284,496,111**
60	**Cash and cash equivalents at the beginning of the year**		**145,465,890,494**	**79,831,244,879**
70	**Cash and cash equivalents at the end of the period**	**3**	**183,523,722,015**	**169,115,740,990**

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

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

NOTES TO SEPARATE 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 activities under Business registeration certificate of joint stock company No. 3900242832 issued by Tay Ninh province Department of Planning and Investment for the first time on 21 December 2009, 08th re-registered on 09 January 2025, transitioned from Tan Bien Rubber Company Limited. The Company officially began operating 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 700 (as at 01 January 2026: 655).

1.2 . Business field

Growing of rubber trees, exploiting and processing rubber latex.

1.3 . Business activities

Main business activities of the Company include:

- Growing of rubber trees;
- Manufacture of plastics and synthetic rubber in primary forms. Detailed: Manufacture of natural rubber;
- Wholesale of agricultural raw materials (except wood, bamboo) and live animals. Detailed: Wholesale of rubber seedlings;
- Wholesale of construction materials and other installation supplies. Detailed: Wholesale of products of primary processing of wood;
- Manufacture of non-alcoholic beverages, and mineral waters. Detailed: Production of bottled mineral waters;
- Manufacture of plastics products. Detailed: Manufacture of PET plastics bottles;
- Other specialized wholesale n.e.c. Detailed: Wholesale of rubber, package products and other plastics products;
- Perennial plant propagation. Detailed: Rubber seedlings;
- Silviculture and other forestry activities and propagation of forest trees;
- Growing of other perennial crops.

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

During the first 06 months of 2026, the Company's sales volume increased thanks to the beginning inventory and an increase in raw latex procurement for processing and selling during the period. This led to a revenue increase from sales of goods and provision of services of VND 74.552 billion (equivalent to 42.10%) compared to the same period last year. However, the Company was impacted by a sharp rise in input costs due to the war situation and volatility in fuel prices, causing gross profit to decrease by VND 2.184 billion (equivalent to 10.84%) compared to the same period last year.

In addition, income from the disposal of rubber wood trees was lower than the same period last year due to a reduction in the cleared area compared to the same period last year, causing other income to decrease by VND 28.66 billion (equivalent to 15.13%).

Combining all the above factors, the Company's total accounting profit before tax decreased by VND 64.54 billion (equivalent to 27.46%) compared to the same period last year.

1.5 . Corporate structure

The Company's member entities are as follows:	Address	Main business activities
Company's office	Tay Ninh Province	Business rubber latex
Xa Mat Production Team	Tay Ninh Province	Growing and exploiting rubber
Tan Hiep Production Team	Tay Ninh Province	Growing and exploiting rubber
Bo Tuc Production Team	Tay Ninh Province	Growing and exploiting rubber

Information of subsidiaries, Associates and Joint ventures of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

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

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

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 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after January 01, 2026.

The Company has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from January 1, 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 39 of this separate financial statement.

2.4 . Basis for preparation of Separate Financial Statements

Separate Financial Statements are presented based on historical cost principle.

Users of these Separate Financial Statements should read the Separate Financial Statements in conjunction with the Consolidated Financial Statements of the Company and its Subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 to obtain sufficient information on the financial position, business results and cash flows of the whole Company.

2.5 . Accounting estimates

The preparation of Separate 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 separate financial statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Separate 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 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 . 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 the Separate 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.

2.8 . 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.

2.9 . Financial investments

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

Investments in subsidiaries, associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

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 followings:

- Investments in subsidiaries, joint ventures or associates: provision for loss investments shall be made based on the Consolidated Financial Statements of subsidiaries, associates at the provision date.
- 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.

2.10 . 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 separate 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 the possible losses.

2.11 . 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 using weighted average method.

Method for valuation of work in process at the end of the period The value of work in progress is recorded based on actual cost incurred for each unfinished product.

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.

2.12 . 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 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	10 - 25	years
- Machine, equipment	06 - 10	years
- Vehicles, Transportation equipment	06 - 10	years
- Office equipment and furniture	03 - 08	years
- Managerment software	05	years

As for fixed assets depreciation of rubber plants, it has been implemented in accordance with Official Correspondence No. 1937/BTC-TCDN on 09/02/2010 of the Corporate Finance Department - Ministry of Finance regarding depreciation of rubber plants and Decision No. 221/QD-CSVN on 27/04/2010 of the Vietnam Rubber Group on issuing the depreciation rate of the under the rubber plants according to exploitation cycle of 20 years; specifically as follows:

Exploiting year	Rate (%)	Exploiting year	Rate (%)
- 1st year	2.50	- 11th year	7.00
- 2nd year	2.80	- 12th year	6.60
- 3rd year	3.50	- 13th year	6.20
- 4th year	4.40	- 14th year	5.90
- 5th year	4.80	- 15th year	5.50
- 6th year	5.40	- 16th year	5.40
- 7th year	5.40	- 17th year	5.00
- 8th year	5.10	- 18th year	5.00
- 9th year	5.10	- 19th year	5.20
- 10th year	5.00	- 20th year	Residual value

The annual depreciation amount is determined by multiplying the original cost of the rubber plantation by the depreciation rate applicable for that year. The depreciation amount for the final exploitation year of the rubber plantation (the 20th year) is determined by the remaining value of the plantation in the final exploitation year.

2.13 . 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.

2.14 . 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.

2.15 . 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.

2.16 . Deferred 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 deffered expenses to operating expenses in each accounting period should be based on the nature of those expenses to select reasonable allocation methods and criteria.

Types of deffered 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 24 months.

- Asset repairing costs are recorded at historical cost and amortized using the straight-line method over a period of 12 to 24 months.

- 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 deferred expenses are recorded at original cost and amortized using the straight-line method over their useful life from 12 to 24 months.

2.17 . 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 separate financial statements according to their remaining terms at the reporting date.

2.18 . 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.

2.19 . 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.

2.20 . 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".

2.21 . 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. These accrued expenses are recognized in the production and business costs of the reporting period.

2.22 . 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.

2.23 . Owner's equity

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

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.

2.24 . 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 Balance sheet date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, dividends 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.

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.25 . 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.

2.26 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- 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.

2.27 . Selling expenses, general and administrative expenses

Selling expenses reflects the actual costs incurred in the process of providing goods and services.

General and administrative expenses reflect the actual costs incurred in the overall management of the Company.

2.28 . Liquidation of fixed assets

Income from the sale or disposal of fixed assets is recognized in a separate interim statement of income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

Profits or losses arising from the sale of fixed assets are determined by the difference between revenue and expenses directly related to the sale of the fixed assets and the remaining value of the fixed assets. This profit or loss is presented as a net amount on the Income Statement for the period.

2.29 . Corporate income tax

a) Current corporate income tax expenses

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

b) Tax incentives policies

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 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.

c) 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 . 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 members of these individuals;
- 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 Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.31 . Segment information

A segment is a distinguishable component of the Company that is engaged in 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	4,597,594,443	4,345,055,990
Demand deposits	40,695,864,703	54,914,307,069
Cash equivalents	138,230,262,869	86,206,527,435
	183,523,722,015	**145,465,890,494**

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

	Currency	Value
		VND
Demand deposits (i)		
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ninh Branch	VND	2,880,187,075
- Vietnam Bank for Agriculture and Rural Development - Tan Chau Branch	VND	1,277,674,016
- Saigon – Hanoi Commercial Joint Stock Bank - Ho Chi Minh City Branch	VND	22,351,274,764
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tay Ninh Branch	VND	2,265,507,279
- Vietnam-Russia Joint Venture Bank	VND	4,924,167,791
- Other banks	VND	3,277,175,589
- Military Commercial Joint Stock Bank	USD	2,433,735,204
- Other banks	USD	1,286,142,985
		40,695,864,703

(i) Demand deposits are maintained in two currencies, VND and USD. For the VND balance, interest income is recognized based on the demand deposit interest rates published by the banks.

	Currency	Term	Interest rate	Amount
				VND
Cash equivalents				
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ninh Branch	VND	1 month	4.75%	30,000,000,000
- 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
				138,230,262,869

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Closing balance			Opening balance (Restated)		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
	VND	VND	VND	VND	VND	VND
Short - term	***201,043,968,411***	***201,043,968,411***	-	***161,410,803,192***	***161,410,803,192***	-
Term deposits	201,043,968,411	201,043,968,411	-	161,410,803,192	161,410,803,192	-
Long - term	***2,000,000,000***	***2,000,000,000***	-	-	-	-
Term deposits	2,000,000,000	2,000,000,000	-	-	-	-
	203,043,968,411	**203,043,968,411**	-	**161,410,803,192**	**161,410,803,192**	-

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

Term deposits

	Currenct	Term (months)	Interest rate	Amount
				VND
- Saigon – Hanoi Commercial Joint Stock Bank - Ho Chi Minh City Branch	VND	6	5% - 7.9%	55,000,000,000
- Kien Long Commercial Joint Stock Bank	VND	6	4.55% - 7.4%	54,745,962,914
- Tan Hiep People's Credit Fund	VND	12-13	5.5% - 8%	14,000,000,000
- Other banks	VND	06-12	4.2% - 8.4%	79,298,005,497
				203,043,968,411

Details of transactions with related parties are presented in Note 38.

b) Investments in equity of other entities

	Stock Code	Closing balance			Opening balance (Restated)		
		Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
		VND	VND	VND	VND	VND	VND
Investments in subsidiaries		**795,041,141,348**	**795,041,141,348**	**-**	**795,041,141,348**	**795,041,141,348**	**-**
- Tanbien - Kampongthom Rubber JSC [(1)]		795,041,141,348	795,041,141,348	-	795,041,141,348	795,041,141,348	-
Investments in joint ventures		**16,091,369,631**	**13,860,433,054**	**(2,230,936,577)**	**16,091,369,631**	**13,860,433,054**	**(2,230,936,577)**
- Tay Ninh Import Export And Proccessing Furniture JSC [(1)]		16,091,369,631	13,860,433,054	(2,230,936,577)	16,091,369,631	13,860,433,054	(2,230,936,577)
Investments in other entities		**41,306,446,741**	**35,218,869,114**	**(1,349,712,627)**	**41,306,446,741**	**40,218,424,114**	**(1,349,712,627)**
- 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	-
		852,438,957,720	**844,120,443,516**	**(3,580,649,204)**	**852,438,957,720**	**849,119,998,516**	**(3,580,649,204)**

(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 stocks with infrequent transactions during the year is determined based on the average trading price over the last 30 days leading up to the end of the financial 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 voting rights	Principle activities
Subsidiaries				
- Tanbien - Kampongthom Rubber JSC	Tay Ninh Province	58.97%	58.97%	Growing of rubber trees
Associates				
- Tay Ninh Import Export And Proccessing Furniture JSC	Tay Ninh Province	21.60%	21.60%	Extraction, processing, and production of wood
Other entities				
- MDF VRG - Quang Tri Wood JSC	Quang Tri Province	6.11%	6.11%	Production, import and export of wood planks
- Rubber Trading And Tourism Services JSC	Quang Ninh Province	3.05%	3.05%	Commerce, services
- Quasa - Geruco JSC	Quang Tri Province	1.46%	1.46%	Growing of rubber trees
- Viet Nam Rubber Industrial Zone And Urban Development JSC	Hai Phong City	1.80%	1.80%	Investment in infrastructure development and industrial park business

5 . SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Other parties				
- Lien Anh Rubber Production Company Limited	22,439,802	-	22,439,802	-
- Others	2,210,000	-	-	-
	24,649,802	-	**22,439,802**	-

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	***2,100,016,509***	-	***561,854,392***	-
- 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	451,231,509	-	120,899,281	-
	2,148,816,509	-	**610,654,392**	-

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	93,500,000	-	3,500,000	-
	Receivables for land rent and management fees from contract households	472,772,037	-	475,721,948	-
	Receivables for allocated materials and mid-shift meal expenses of plantations	392,227,547	-	565,164,783	-
	Receivables for sugarcane cultivation partnerships	-	-	2,395,878,018	-
	Others	72,957,952	-	2,620,221	-
		4,279,746,875	**-**	**6,649,180,003**	**-**
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 . INVENTORIES

	Closing balance		Opening balance (Restated)	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	10,641,688,515	-	2,966,600,968	-
Tools, supplies	696,223,097	-	289,813,616	-
Work in process	11,511,536,859	-	8,125,173,284	-
Products	37,777,165,843	-	39,779,122,676	-
Goods	12,661,343,717	-	18,811,295,835	-
	73,287,958,031	**-**	**69,972,006,379**	**-**

9 . LONG-TERM ASSET IN PROGRESS

	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
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 structures	4,056,841	4,056,841	737,089,710	737,089,710
	154,046,281,484	**154,046,281,484**	**168,406,683,950**	**168,406,683,950**

10 . 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	127,897,179,226	70,417,037,667	26,014,341,276	2,471,785,998	147,266,841,628	374,067,185,795
- Purchase in the period	-	58,240,741	-	-	-	58,240,741
- Completed construction investment	1,480,022,394	-	-	-	27,757,905,430	29,237,927,824
- Liquidation, disposal	(35,709,700)	(11,296,192,647)	(179,300,000)	-	(15,202,488,544)	(26,713,690,891)
Ending balance of the period	**129,341,491,920**	**59,179,085,761**	**25,835,041,276**	**2,471,785,998**	**159,822,258,514**	**376,649,663,469**
Accumulated depreciation						
Beginning balance	105,510,060,977	63,302,144,827	18,703,387,751	2,471,785,998	31,525,900,872	221,513,280,425
- Depreciation for the period	1,622,741,110	560,993,691	622,854,492	-	2,558,088,245	5,364,677,538
- Liquidation, disposal	(35,709,700)	(11,296,192,647)	(179,300,000)	-	(14,871,344,365)	(26,382,546,712)
Ending balance of the period	**107,097,092,387**	**52,566,945,871**	**19,146,942,243**	**2,471,785,998**	**19,212,644,752**	**200,495,411,251**
Net carrying amount						
Beginning balance	22,387,118,249	7,114,892,840	7,310,953,525	-	115,740,940,756	152,553,905,370
Ending balance	**22,244,399,533**	**6,612,139,890**	**6,688,099,033**	**-**	**140,609,613,762**	**176,154,252,218**

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 140,609,613,762.
- Cost of tangible fixed assets awaiting for liquidation at the end of the period: VND 146,403,189,549.

11 . INTANGIBLE FIXED ASSETS

As at 30/06/2026, intangible fixed assets is fully amortised computer software from 2014 but still in use with the historical cost and accumulated amortisation of VND 345,068,540.

12 . LONG-TERM BIOLOGICAL ASSETS

	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Nursery planting costs	4,822,667,377	4,822,667,377	3,297,459,685	3,297,459,685
Acacia hybrid planting costs	2,538,725,962	2,538,725,962	2,273,019,201	2,273,019,201
	7,361,393,339	**7,361,393,339**	**5,570,478,886**	**5,570,478,886**

13 . DEFERRED EXPENSES

		Closing balance	Opening balance
		VND	VND
a)	**Short-term**		
	Deferred expenses on tools and supplies	1,821,418,106	456,481,597
	Insurance expenses	61,157,034	48,404,762
	Deferred repair costs	-	4,586,497
	Others	13,136,325	570,853,574
		1,895,711,465	**1,080,326,430**
b)	**Long-term**		
	Deferred expenses on tools and supplies	3,271,913,566	2,613,823,028
	Deferred repair costs	936,761,573	1,768,895,013
	VFCS, CoC, DDS forest certification maintenance fee	-	401,938,788
	Others	760,903,447	775,739,226
		4,969,578,586	**5,560,396,055**

14 . BORROWINGS

		Opening balance	During the period		Closing balance
		Values	Increase	Decrease	Values
		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	***12,117,794,217***	***62,714,910,896***
- Tan Bien - Kampong Thom Rubber Development Co., Ltd	-	36,585,809,534
- Caoutchouc Mekong Co., Ltd	12,117,794,217	26,124,136,362
- Rubber Research Institute of Vietnam	-	4,965,000
Other parties	***2,776,677,504***	***4,120,238,160***
- Nha Rong Investment Development Corporation	527,040,244	527,040,244
- Others	2,249,637,260	3,593,197,916
	14,894,471,721	**66,835,149,056**

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
Other parties	***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 OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	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	-	-	7,238,217,407	7,238,217,407	-	-
Corporate income tax	34,218,601,015	-	1,113,792,381	2,892,117,636	35,996,926,270	-
Personal income tax	1,246,518,535	-	298,634,881	971,009,966	1,918,893,620	-
Natural resource tax	-	8,453,107	31,542,019	39,995,126	-	-
Land tax and land rental	5,828,340,413	-	12,480,760,444	10,000,000,000	3,347,579,969	-
Other taxes	-	-	16,863,000	16,863,000	-	-
	41,293,459,963	**490,807,719**	**26,571,799,785**	**26,257,502,619**	**41,263,399,859**	**775,044,781**

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 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
- Accrued mid-shift meal and toxic hazard allowances	-	309,212,000
- Accrued electricity expenses	-	126,666,061
- Cost of purchasing raw latex	6,219,367,388	3,734,303,449
- Transportation and export expenses	-	121,234,575
- Other accrued expenses	-	7,186,400
	6,219,367,388	**4,298,602,485**

19 . OTHER PAYABLES

		Closing balance	Opening balance (Restated)
		VND	VND
a)	**Short-term payables**		
-	Payables for allocated materials to plantation workers	281,897,227	521,365,717
-	Support, charity and compassion fund contributed by employees	211,568,784	163,112,784
-	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*
-	Interest payables	-	20,267,260
-	Others	1,124,799,846	631,021,974
		10,926,536,005	**4,061,334,070**
b)	**Long-term payables**		
-	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) Changes in owner's equity

	Contributed capital	Development and investment funds	Retained earnings	**Total**
	VND	VND	VND	**VND**
Beginning balance of previous period	**879,450,000,000**	**246,114,300,130**	**252,370,802,704**	**1,377,935,102,834**
Profit for previous period	-	-	197,214,352,932	197,214,352,932
Development and Investment fund appropriation	-	65,675,802,704	(65,675,802,704)	-
Dividend distribution for the profit of previous period	-	-	(175,890,000,000)	(175,890,000,000)
Bonus and welfare fund appropriation	-	-	(10,612,000,000)	(10,612,000,000)
Bonus for Executive Board appropriation	-	-	(193,000,000)	(193,000,000)
Ending balance of previous period	**879,450,000,000**	**311,790,102,834**	**197,214,352,932**	**1,388,454,455,766**
Beginning balance of current period	**879,450,000,000**	**311,790,102,834**	**270,535,555,763**	**1,461,775,658,597**
Profit for current period	-	-	169,345,499,391	169,345,499,391
Development and Investment fund appropriation	-	107,942,055,763	(107,942,055,763)	-
Bonus and welfare fund appropriation	-	-	(12,810,000,000)	(12,810,000,000)
Bonus for Executive Board appropriation	-	-	(277,000,000)	(277,000,000)
Ending balance of this period	**879,450,000,000**	**419,732,158,597**	**318,851,999,391**	**1,618,034,157,988**

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	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	Ending of the period	Rate	Beginning of the year
	(%)	VND	(%)	VND
Viet Nam Rubber Group - Joint Stock Company	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

	Current period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of year*	*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 at the beginning of the year*	*140,649,500*	*132,371,750*
- *Dividend payable in the period*	-	*175,890,000,000*
+ Dividend payable from last year's profit	-	175,890,000,000
- *Dividend paid in cash*	-	*(9,522,250)*
+ Dividend paid from last year's profit	-	(9,522,250)
- *Dividend payable at the end of the period*	*140,649,500*	*176,012,849,500*

d) Share

	Closing balance	Opening balance
Quantity of Authorized issuing shares	87,945,000	87,945,000
Quantity of issued shares	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

e) Company's funds

	Closing balance	Opening balance
	VND	VND
Investment and development fund	419,732,158,597	311,790,102,834
	419,732,158,597	**311,790,102,834**

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

a) Operating lease commitment

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 m2 (of which the area subject to land rent is 66,135,820 m2, and the area not subject to land rent is 1,642,024.8 m2). According to this contract, the company must pay annual land rent until the contract's expiration date in accordance with current state regulations.

b) Foreign currencies

	Closing balance	Opening balance
- USD	261,257.99	204,634.88
- RUB	-	85.84

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 Construction Mechanical and Trading Co., Ltd	1,065,745,200	1,065,745,200

23 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from sales of rubber latex products	95,860,642,799	45,452,360,765
Revenue from sales of rubber latex merchandise	155,590,404,626	131,346,340,411
Others	202,094,496	302,570,892
	251,653,141,921	**177,101,272,068**
In which: Revenue from related parties	**2,030,935,165**	**3,245,760,000**
(Details as in Notes 38)		

24 . COSTS OF GOODS SOLD

	Current period	Previous period
	VND	VND
Cost of goods sold of rubber latex products	80,602,200,437	31,213,813,698
Cost of goods sold of rubber latex merchandise	152,948,284,554	125,567,885,459
Others	147,994,642	181,195,903
	233,698,479,633	**156,962,895,060**
In which: Purchase from related parties	**145,191,456,476**	**113,828,721,624**
(Details as in Notes 38)		

25 . FINANCE INCOME

	Current period	Previous period
	VND	VND
Interest income, interest from loans	5,370,817,768	2,621,422,818
Dividends or profits received	-	39,840,563,018
Realized foreign exchange gain	7,215,710	16,549,344
	5,378,033,478	**42,478,535,180**
In which: Financial income received from related parties *(Details as in Notes 38)*	-	**39,840,563,018**

26 . FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Interest expenses	305,943,882	192,205,825
Realized foreign exchange loss	674,345,043	1,636,024,548
	980,288,925	**1,828,230,373**

27 . 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	200,484,045	132,731,138
Other expenses in cash	162,487,447	44,085,450
	463,083,808	**498,698,798**

28 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	294,024,767	287,437,059
Labour expenses	4,387,068,780	5,338,097,238
Depreciation expenses	833,066,375	612,060,129
Tax, Charge, Fee	33,183,215	26,572,851
Expenses of outsourcing services	1,990,112,268	1,443,593,864
Other expenses in cash	1,637,487,554	3,447,005,371
	9,174,942,959	**11,154,766,512**
In which: Expenses purchased from related parties *(Details as in Notes 38)*	**5,656,000**	**17,101,000**

29 . OTHER INCOME

	Current period	Previous period
	VND	VND
Gain from liquidation of rubber orchad, other assets (*)	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 the exploitation rights for salvaged latex	1,133,446,199	3,565,917,224
Gain from sugarcane cultivation partnerships	543,926,982	745,200,000
Gain from intercropping cooperation with short-term crops	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	-
Employee housing rental fees	29,652,775	41,111,112
Gain from the liquidation of tools and scrap materials	-	7,336,834
Gain from damage compensation	20,680,000	11,334,293
Land rent and management fees receivable from contracted househ	-	269,244,460
Gain from the export insurance fund supporting rubber plantation damage recovery and trade promotion	-	208,515,867
Support for business operations and job transition	265,470,146	-
Gain from transferring fixed assets formed by the Science and Technology Development Fund to production and business	-	10,268,163,496
Others	14,714,177	1,680,612
	162,941,695,873	**191,602,553,337**
In which: Other income from related parties *(Details as in Notes 38)*	**-**	**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.

30 . OTHER EXPENSE

	Current period	Previous period
	VND	VND
Non-deductible VAT	2,571,318,444	3,432,522,626
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
Land lease costs corresponding to the disputed and encroached are	289,387,000	243,441,360
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	-
Fines and late payment interest	-	3,500,000
Contributions to the rubber export insurance fund	-	266,354,587
Others	107,733,349	71,431,402
	5,196,784,175	**5,741,551,306**

31 . CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Total profit before tax	170,459,291,772	234,996,218,536
Increase	847,130,000	2,135,608,318
- *Ineligible expenses*	*847,130,000*	*2,135,608,318*
Decrease	(543,926,982)	(40,585,763,018)
- *Dividends and distributed profits*	-	*(39,840,563,018)*
- *Income from business cooperation*	*(543,926,982)*	*(745,200,000)*
Taxable income	170,762,494,790	196,546,063,836
- *Tax-exempt income*	170,762,494,790	7,673,474,107
- *Taxable income*	303,203,018	188,872,589,729
Current corporate income tax expense (Tax rate 20%)	**1,113,792,381**	**37,774,517,946**
Adjustment of tax expenses from previous periods to current period	-	7,347,658
Tax payable / (receivable) at the beginning of year	(34,218,601,015)	3,084,939,143
Tax paid in the period	(2,892,117,636)	(6,738,523,510)
Corporate income tax payable / (receivable) at the end of the period	**(35,996,926,270)**	**34,128,281,237**

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	57,631,416,505	19,327,949,257
Labour expenses	22,294,788,865	29,477,336,706
Depreciation and amortisation	5,314,144,260	4,366,367,573
Expenses of outsourcing services	2,246,798,906	3,221,025,338
Other expenses in cash	4,291,700,386	8,493,129,315
	91,778,848,922	**64,885,808,189**

33 . 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 fiscal year, 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	-	-	844,120,443,516	844,120,443,516
	-	**-**	**844,120,443,516**	**844,120,443,516**
As at 01/01/2026				
Long term investments	-	-	849,119,998,516	849,119,998,516
	-	**-**	**849,119,998,516**	**849,119,998,516**

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).

	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	178,926,127,572	-	-	178,926,127,572
Trade receivables, other receivables	4,304,396,677	220,000,000	-	4,524,396,677
Loans	201,043,968,411	2,000,000,000	-	203,043,968,411
	384,274,492,660	**2,220,000,000**	**-**	**386,494,492,660**

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 01/01/2026				
Cash and cash equivalents	141,120,834,504	-	-	141,120,834,504
Trade receivables, other receivables	6,671,619,805	220,000,000	-	6,891,619,805
Loans	161,410,803,192	-	-	161,410,803,192
	309,203,257,501	**220,000,000**	**-**	**309,423,257,501**

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	25,961,657,226	-	-	25,961,657,226
Accrued expenses	6,219,367,388	-	-	6,219,367,388
	35,381,024,614	**13,559,000,000**	**-**	**48,940,024,614**
As at 01/01/2026				
Borrowings and debts	3,200,000,000	14,359,000,000	-	17,559,000,000
Trade payables, other payables	71,037,132,626	63,129,000	-	71,100,261,626
Accrued expenses	4,298,602,485	-	-	4,298,602,485
	78,535,735,111	**14,422,129,000**	**-**	**92,957,864,111**

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.

34 . ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

	Current period	Previous period
	VND	VND
Repayment on principal from ordinary contracts	800,000,000	-

35 . 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.

36 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Details of 2025 dividend payment

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 financial statements

37 . 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 geographical areas

	Vietnam	Foreign countries	**Grant total**
	VND	VND	**VND**
Net revenue from sales	244,357,652,192	7,295,489,729	251,653,141,921
Segment assets	1,701,077,787,110	-	1,701,077,787,110
The total cost to acquire fixed assets	14,935,766,099	-	14,935,766,099

38 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

	Relation	Current period	Previous period
		VND	VND
Revenue from sales of goods and rendering of services		**2,030,935,165**	**3,245,760,000**
VRG Japan Rubber Export JSC	Sister company	2,030,935,165	3,245,760,000
Purchasing raw materials, goods, services		**145,191,456,476**	**113,828,721,624**
Rubber Reseach Institute of Vietnam	Sister company	315,108,275	1,603,366,700
Tan Bien - Kampong Thom Rubber Development Co., Ltd	Indirect subsidiary	81,464,710,885	53,157,026,805
Caoutchouc Mekong Co., Ltd	Indirect subsidiary	63,299,637,316	59,068,328,119
Loc Ninh Rubber Co., Ltd.	Sister company	112,000,000	-
Dividends, profits received		-	**39,840,563,018**
Tan Bien - Kampong Thom Rubber Development Co., Ltd	Indirect subsidiary	-	40,000,000,000
Quasa - Geruco JSC	Sister company	-	(159,436,982)

	Relation	Current period VND	Previous period VND
General and administrative expenses		**5,656,000**	**17,101,000**
Rubber Reseach Institute of Vietnam	Sister company	5,656,000	17,101,000
Income from liquidated rubber trees, other income		**-**	**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 VND	Previous period 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's 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.

39 . 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 Separate Interim Statement of Financial Position and corresponding notes are the figures of the Separate Financial Statements for the fiscal year ended December 31, 2025. The information in the Separate Interim Statement of Income, the Separate Interim Statement of Cash Flows, and corresponding notes is the information of the Separate Interim 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.

Approval, 10 August 2026

Preparer	Chief Accountant	General Director
Nguyen Tran Thien Phuc	Lam Quang Phuc	Lam Thanh Phu

CÔNG TY CỔ PHẦN CAO SU TÂN BIÊN

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated October 27, 2025			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
	a) Separate Balance sheet			**a) Separate Financial Position**		
	A. CURRENT ASSETS			**A. CURRENT ASSETS**		
110	**Cash and cash equivalents**		**110**	**Cash and cash equivalents**		
112	Cash equivalents	86,050,411,000	112	Cash equivalents	86,206,527,435	Re-presenting
120	**Short-term financial investment**		**120**	**Short-term financial investment**		
123	Investments held to maturity	159,897,917,868	123	Short-term investments held to maturity	161,410,803,192	Re-presenting, renaming
130	**Short-term receivables**		**130**	**Short-term receivables**		
136	Other short-term receivables	8,318,181,762	135	Other short-term receivables	6,649,180,003	Re-presenting, change of code
140	**Inventories**		**140**	**Inventories**		
141	Inventories	75,542,485,265	141	Inventories	69,972,006,379	Re-presenting
150	**Other short-term assets**		**160**	**Other short-term assets**		
151	Short-term prepaid expenses	1,080,326,430	161	Short-term deferred expenses	1,080,326,430	Change of code and rename
153	Taxes and other receivables from State budget	41,293,459,963	163	Taxes and other receivables from State budget	41,293,459,963	Change of code
200	**B. NON-CURRENT ASSETS**		**200**	**B. 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

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated October 27, 2025			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
			210	**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	168,406,683,950	252	Construction in progress	168,406,683,950	Change of code
250	**Long-term investments**		**260**	**Long-term investments**		
251	Investment in subsidiaries	795,041,141,348	261	Investment in subsidiaries	795,041,141,348	Change of code
252	Investments in joint ventures and associates	16,091,369,631	262	Investments in joint ventures and associates	16,091,369,631	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 devaluation of long-term investments	(3,580,649,204)	264	Provision for loss on long-term investments in other entities	(3,580,649,204)	Change of code and rename
260	**Other long-term assets**		**270**	**Other long-term assets**		
261	Long-term prepaid expenses	5,560,396,055	271	Long-term deferred expenses	5,560,396,055	Change of code and rename
300	**C. LIABILITIES**		**300**	**C. LIABILITIES**		
310	**Current liabilities**		**310**	**Current liabilities**		
			313	Dividends and profits payable	140,649,500	Re-presenting
313	Taxes and other payables to State budget	490,807,719	314	Short-term taxes and other payables to State budget	490,807,719	Change of code and rename
314	Payables to employees	40,119,874,335	315	Payables to employees	40,119,874,335	Change of code
315	Short-term accrued expenses	4,298,602,485	316	Short-term accrued expenses	4,298,602,485	Change of code
318	Short-term unearned revenue	1,478,458,209	319	Long-term deferred revenue	1,478,458,209	Change of code and rename

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated October 27, 2025			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
319	Other short-term payments	4,201,983,570	320	Other short-term payments	4,061,334,070	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	2,428,207,094	323	Bonus and welfare fund	2,428,207,094	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
343	Bonus and welfare fund	7,000,000,000	344	Bonus and welfare fund	7,000,000,000	Change of code
400	**D. OWNER'S EQUITY**		**400**	**D. OWNER'S EQUITY**		
421	Retained earnings	270,535,555,763	420	Retained earnings	270,535,555,763	Change of code

Figures according to the separate 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 dated October 27, 2025			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
	b) Interim Separate Statement of income			**b) Interim Separate Statement of income**		
21	Financial income	42,478,535,180	22	Financial income	42,478,535,180	Change of code
22	Financial expenses	1,828,230,373	23	Financial expenses	1,828,230,373	Change of code
	- In which: Interest expense	*192,205,825*	*24*	*- In which: Interest expense*	*192,205,825*	*Add code, rename*