VIET NAM RUBBER INDUSTRY GROUP
MDF VRG QUANG TRI WOOD JOINT STOCK COMPANY
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CÔNG TY CỔ PHẦN GỖ MDF VRG - QUẢNG TRỊ

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FINANCIAL REPORT

2ND QUARTER 2026

- Financial statement	**Form B01a-DN**
- Business performance report	**Form B02a-DN**
- Cash flow statement	**Form B03a-DN**
- Explanation of financial statements	**Form B09a-DN**

Quang Tri, July 2026

MDF VRG QUANG TRI WOOD J.S.C

Form no

(Attached to Circular No. 99/2025/TT-BTCdated October 27, 2025 of the Minister of Finance)

MID-YEAR FINANCIAL PERFORMANCE REPORT

(Full form)

As of June 30, 2026

Unit: VND

ASSET	Code	Explain ation	30/06/2026	01/01/2026
1	2	3	4	5
A - SHORT-TERM ASSETS	**100**		**427,137,584,895**	**381,900,138,889**
I. Cash and cash equivalents	**110**	**V1**	**49,120,779,642**	**43,620,113,487**
1. Cash	111		49,120,779,642	43,620,113,487
2. Cash equivalents	112			
II. Short-Term Financial Investments	**120**	**V2**	**1,112,884,881**	**1,054,692,074**
1. Trading Securities	121			
2. Provision for Impairment of Trading Securities (*)	122			
3. Short-Term Investments Held to Maturity	123		1,112,884,881	1,054,692,074
4. Provision for Short-Term Investments Held to Maturity (*)	124			
5. Other Short-Term Investments	125			
6. Provision for Losses on Other Short-Term Investments (*)	126			
III. Short-term receivables	**130**		**151,518,651,728**	**132,481,465,112**
1. Short-term receivables from customers	131	V3a	123,303,223,340	113,039,337,178
2. Short-term prepayments to suppliers	132	V3b	14,134,261,017	3,986,582,711
3. Short-term intercompany receivables	133			
4. Receivables based on construction contract progress	134			
5. Other short-term receivables	135	V4	853,854,369	1,687,745,181
6. Provision for doubtful short-term receivables (*)	136	V3	(3,407,617,692)	(2,867,130,652)
7. Assets awaiting disposal	137	V5	16,634,930,694	16,634,930,694
IV. Inventory	**140**	**V7**	**214,205,268,090**	**192,678,141,840**
1. Inventory	141		223,151,522,972	195,475,390,999
2. Provision for Inventory Obsolescence (*)	142	V7	(8,946,254,882)	(2,797,249,159)
V. Short-term biological assets	**150**	**V8**	**65,416,515**	**65,416,515**
1. Short-term livestock for single-use production	151			
2. Short-term seasonal or single-use crops	152		65,416,515	65,416,515
3. Provision for short-term biological asset losses (*)	153			
VI. Other Current Assets	**160**		**11,114,584,039**	**12,000,309,861**
1. Short-term deferred expenses	161	V12a	11,102,874,839	12,000,309,861
2. Deductible VAT	162			
3. Taxes and other amounts receivable from the State	163		11,709,200	
4. Government bond repurchase transactions	164			
5. Other current assets	165			
B - LONG-TERM ASSETS	**200**		**650,799,941,126**	**675,105,116,917**

I. Long-term receivables	**210**			
1. Long-term receivables from customers	211			
2. Long-term prepayments to suppliers	212			
3. Business capital in subsidiaries	213			
4. Long-term intercompany receivables	214			
5. Other long-term receivables	215			
6. Provision for doubtful long-term receivables (*)	216			
II. Fixed Assets	**220**		**599,585,219,904**	**626,326,916,008**
1. Tangible Fixed Assets	221	V9	599,246,857,762	625,983,247,358
- Original price	222		1,806,728,421,811	1,802,555,046,847
- Accumulated depreciation value (*)	223		(1,207,481,564,049)	(1,176,571,799,489)
2. Tài sản cố định thuê tài chính	224			
- Original price	225			
- Accumulated depreciation value (*)	226			
3. Intangible fixed assets	227	V10	338,362,142	343,668,650
- Original price	228		4,296,355,380	4,296,355,380
- Accumulated depreciation value (*)	229		(3,957,993,238)	(3,952,686,730)
III. Long-term biological assets	**230**			
1. Livestock for periodic production	231			
a) Livestock for periodic production that have not yet reached maturity	232			
b) Livestock for periodic production that have reached maturity	233			
- Original price	234			
- Accumulated depreciation value (*)	235			
2. Livestock raised for long-term, one-time production	236			
3. Seasonal or long-term, one-time production crops	237			
4. Provision for long-term biological asset losses (*)	238			
IV. Investment Properties	**240**			
- Original price	241			
- Accumulated depreciation value (*)	242			
V. Long-term work-in-progress assets	**250**		**310,000,000**	
1. Long-term work-in-progress production and business costs	251			
2. Work-in-progress capital construction costs	252	V11b	310,000,000	
VI. Long-Term Financial Investments	**260**		**3,000,000,000**	**3,000,000,000**
1. Investment in subsidiaries	261			
2. Investment in joint ventures and associated companies	262			
3. Equity investment in other entities	263		3,000,000,000	3,000,000,000
4. Provision for long-term investment losses in other entities (*)	264			
5. Long-term investments held to maturity	265			
6. Provision for long-term investments held to maturity (*)	266			
VII. Other Long-Term Assets	**270**		**47,904,721,222**	**45,778,200,909**
1. Long-term deferred expenses	271	V12b	26,475,581,301	23,573,455,322
2. Deferred income tax assets	272			

3. Long-term equipment, supplies, and spare parts	273		21,429,139,921	22,204,745,587
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**1,077,937,526,021**	**1,057,005,255,806**

FUNDING	Code	Explanation	30/06/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES	**300**		**417,718,419,842**	**403,837,869,558**
I. Short-term debt	**310**		**417,718,419,842**	**403,837,869,558**
1. Short-term payables to suppliers	311	V14	63,237,322,926	39,205,076,195
2. Buyer pays short-term in advance	312	V15	2,054,067,169	13,605,440,587
3. Must pay dividends and profits	313	V16	4,554,530,612	4,554,530,612
4. Short-term taxes and other payables to the State	314	V17	4,606,876,728	4,898,620,338
5. Payable to employees	315		8,087,714,494	9,802,978,682
6. Short-term payable expenses	316	V18	8,954,129,143	7,765,527,698
7. Short-term internal payables	317			
8. Payable according to short-term construction contract progress	318			
9. Revenue waiting for short-term allocation	319			
10. Other short-term payables	320	V19	10,326,841,632	10,634,570,491
11. Short-term financial lease loans and debt	321	V13	315,788,687,904	313,101,575,721
12. Provision for short-term payables	322			
13. Bonus and welfare fund	323		108,249,234	269,549,234
14. Price stabilization fund	324			
15. Resale transactions of Government bonds	325			
II. Long-term debt	**330**			
1. Long-term payables to suppliers	331			
2. Buyer pays in advance long term	332			
3. Long-term taxes and other payables to the State	333			
4. Long-term expenses	334			
5. Internal payables for business capital	335			
6. Long-term internal payables	336			
7. Revenue pending long-term allocation	337			
8. Other long-term payables	338			
9. Long-term financial lease loans and debt	339			
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred income tax payable	342			
13. Long-term provisions for payables	343			
14. Science and technology development fund	344			
D - OWNER'S CAPITAL	**400**	**V20**	**660,219,106,179**	**653,167,386,248**
1. Owner's capital contribution	411		551,135,950,000	551,135,950,000
- Common stock with voting rights	411a		551,135,950,000	551,135,950,000
- Preferred stock	411b			
2. Capital surplus	412		11,999,994,000	11,999,994,000
3. Convertible bond options	413			
4. Other owner's equity	414			
5. Shares repurchased from oneself (*)	415			

6. Revaluation difference of assets	416		
7. Exchange rate difference	417		
8. Development investment fund	418	100,837,039,040	100,837,039,040
9. Other funds belonging to owner's equity	419		
10. Undistributed after-tax profit	420	(3,753,876,861)	(10,805,596,792)
- Undistributed net profit accumulated up to the end of the previous	420a	(10,805,596,792)	(18,955,853,171)
- Undistributed after-tax profit for this period	420b	7,051,719,931	8,150,256,379
TOTAL FUNDING (440 = 300 + 400)	**440**	**1,077,937,526,021**	**1,057,005,255,806**

Approval, date July 2026

SCHEDULE PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Ho Thi My Hanh	Cao Duy Hai	Duong Tan Thanh

M.S.D.N: 3200228141 - C.T.C.P
CÔNG TY CỔ PHẦN GỖ MDF VRG QUẢNG TRỊ
TỈNH QUẢNG TRỊ

MDF VRG QUANG TRI WOOD J.S.C

Form no

(Attached to Circular No. 99/2025/TT-BTCdated October 27, 2025 of the Minister of Finance)

MID-YEAR BUSINESS PERFORMANCE REPORT

(Full form)

2nd Quarter 2026

Unit

TARGETS	code	Explanation	Second Quarter of 2026		Cumulative from the beginning of the year to the present 30/06/2026	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales and services	01	VI1	311,397,439,229	196,572,617,004	580,707,139,185	424,209,472,101
2. Revenue deductions	02	VI2	453,738,743	19,212,101	453,738,743	41,472,101
-Trade discount	02a					
- Sale discounts	02b			750,000		23,010,000
- Returned goods	02c		453,738,743	18,462,101	453,738,743	18,462,101
3. Net revenue from sales and services (10 = 01 - 02)	10		310,943,700,486	196,553,404,903	580,253,400,442	424,168,000,000
4. Cost of goods sold	11	VI3	281,734,571,574	174,221,518,998	530,115,466,888	384,022,605,293
5. Gross profit from sales and services (20 = 10 - 11)	20		29,209,128,912	22,331,885,905	50,137,933,554	40,145,394,707
6. Profit/loss from the sale and liquidation of investment properties	21					
7. Financial income	22	VI4	105,163,239	758,404,630	924,517,169	1,815,556,096
8. Financial expenses	23	VI5	6,195,849,410	4,362,168,418	10,930,025,444	8,630,416,429
- In which: Interest expense	*24*		*6,173,626,453*	*4,324,011,438*	*10,764,430,940*	*8,404,723,775*
9. Cost of goods sold	25	VI8a	13,250,924,628	13,577,781,184	23,847,871,121	24,031,083,785
10. General and administrative	26	VI8b	4,985,485,055	3,702,701,000	9,267,026,913	7,244,102,430
11. Net profit from business operations {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		4,882,033,058	1,447,639,933	7,017,527,245	2,055,348,159
12. Other income	31	VI6	534,581,607		593,408,882	53,801,333
13. Other expenses	32	VI7	424,134,402	903,450	559,216,196	903,450
14. Other profit (40 = 31 - 32)	40		110,447,205	(903,450)	34,192,686	52,897,883
15. Total accounting profit before tax (50 = 30 + 40)	50		4,992,480,263	1,446,736,483	7,051,719,931	2,108,246,042
16. Current corporate income tax	51					
17. Deferred corporate income tax	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		4,992,480,263	1,446,736,483	7,051,719,931	2,108,246,042
19. Basic earnings per share (*)	70		91	26	128	38
20. Diluted earnings per share (*)	71		91	26	128	38

Approval, date July 2026

SCHEDULE PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Hanh		
Ho Thi My Hanh	Cao Duy Hai	Duong Tan Thanh

M.S.D.N: 3200228141 C.T.C CÔNG TY CỔ PHẦN GỖ MDF VRG QUẢNG TRỊ TỈNH QUẢNG TRỊ

MDF VRG QUANG TRI WOOD J.S.C

Form no B03a-DN

(Issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

INTER-YEARLY CASH FLOW REPORT

(Using the direct method)

Second quarter of 2026

Unit: VND

Target	Code	Explanation	This year	Last year
1	2	3	4	5
I. Cash Flow from Operating Activities				
1. Cash received from sales, provision of services and other	01		561,095,174,199	968,977,020,244
2. Cash paid to suppliers of goods and services	02		(489,131,669,390)	(874,318,031,851)
3. Cash paid to employees	03		(25,527,311,922)	(36,791,094,466)
4. Borrowing costs paid	04		(10,263,672,008)	(17,089,374,204)
5. Corporate income tax paid	05			
6. Other cash received from operating activities	06		40,381,545,552	68,712,488,381
7. Other cash disbursements from operating activities	07		(68,255,494,038)	(106,985,801,329)
Net cash flow from operating activities	**20**		**8,298,572,393**	**2,505,206,775**
II. Lưu chuyển tiền từ hoạt động đầu tư				
1.Cash disbursed for the purchase and construction of fixed	21		(5,478,162,597)	(8,975,600,040)
2. Cash received from the liquidation and sale of fixed assets and	22			663,556,182
3. Cash disbursed for loans and the purchase of debt	23		(1,112,884,881)	(6,130,582,485)
4.Cash received from the recovery of loans and the resale	24		1,054,692,074	15,075,890,411
5. Cash disbursed for capital investment in other entities	25			
6. Cash received from the recovery of capital investment in	26			
7. Cash received from interest on loans, dividends, and	27			275,010,419
Net cash flow from investing activities	**30**		**(5,536,355,404)**	**908,274,487**
III. Lưu chuyển tiền từ hoạt động tài chính				
1. Proceeds from issuing shares and receiving capital	31			
2. Repayment of capital contributions to owners and repurchase of issued shares	32			
3. Proceeds from borrowings	33		529,318,508,620	889,525,417,037
4. Repayment of loan principal	34		(526,631,396,437)	(887,563,264,289)
5. Repayment of financial lease principal	35			
6. Dividends and profits paid to owners	36			(100,000,000)
Net cash flow from financing activities	**40**		**2,687,112,183**	**1,862,152,748**
Net cash flow during the period (50 = 20 + 30 + 40)	**50**		**5,449,329,172**	**5,275,634,010**
Cash and cash equivalents at the beginning of the	**60**		**43,620,113,487**	**38,328,640,508**
Effect of changes in exchange rates for foreign currency	61		51,336,983	15,838,969
Cash and cash equivalents at the end of the period (70 =	**70**		**49,120,779,642**	**43,620,113,487**

Approval, date July 2026

SCHEDULE PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Hanh		
Ho Thi My Hanh	**Cao Duy Hai**	**Dương Tấn Thanh**

M.S.D.N: 3200228141 CÔNG TY CỔ PHẦN GỖ MDF VRG QUẢNG TRỊ TỈNH QUẢNG TRỊ

EXPLANATORY NOTES TO FINANCIAL STATEMENTS

2ND QUARTER 2026

1. CHARACTERISTICS OF THE OPERATION OF THE ENTERPRISE

1. Forms of capital ownership

MDF VRG Quang Tri Wood Joint Stock Company was established and operated under the Business Registration Certificate No. 3003000054 dated October 28th, 2005 issued by the Department of Planning and Investment of Quang Tri Province and amended for the 10th time on November 12nd, 2024.

The charter capital of the Company is 551.135.950.000 VND *(Five hundred and fifty-one billion, one hundred and thirty-five million, nine hundred and fifty thousand VND)* equivalent to 55.113.595 shares, the par value of one share is 10.000 VND. The actual capital contribution as of June 30th, 2026 is 551.135.950.000 VND.

The Company's head office is located in Quan Ngang Industrial Zone, Gio Linh Ward, Quang Tri Province.

1. Business Areas

The Company's business field is: Production of artificial planks.

2. Business Scope

According to the Certificate of Enterprise Registration of Joint Stock Company, Enterprise Code: 3200228141 first registration: October 28, 2005; registration for the 10th change: November 12nd, 2024 issued by the Department of Planning and Investment of Quang Tri Province. The Company's main business lines are:

Manufacture of plywood, veneer, plywood and other veneer.

Details: Production of artificial wood boards (MDF, okal, veneer-coated boards, veneers, melamine coated boards, laminated boards and other wood products) - Code: 1621.

I. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Annual accounting period

The Company's accounting year follows the calendar year, beginning on January 1st and ending on December 31st each year.

2. The currency used in accounting

The currency used in accounting records is the Vietnamese Dong. (VND)

II. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

1. Applicable accounting regime

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

(Formerly Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Minister of Finance)

2. Statement on Compliance with Accounting Standards and Accounting Regimes

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

III. ACCOUNTING POLICIES APPLIED

1. Basis for making financial statements

Financial statements are made on the basis of accrual accounting (except for information related to cash flows).

2. Transactions in foreign currencies

Transactions arising in foreign currencies shall be converted according to the exchange rate on the date of the transaction. The balance of monetary items of foreign currency origin at the end of the fiscal year shall be converted at the exchange rate on this date.

Exchange rate differences arising during the year from transactions in foreign currencies are recorded in revenue from financial activities or financial expenses. Exchange rate differences due to the revaluation of currency items of foreign currency origin at the end of the fiscal year after clearing the increase and decrease differences are recorded in the revenue from financial activities or financial expenses.

3. Cash and cash equivalents

Cash and cash equivalents include cash, deposits, margins, short-term investments with a principal term of not more than 3 months that are highly liquid, easily convertible into specified amounts, and have little risk associated with fluctuations in the conversion value of these amounts.

4. Inventory

Inventory is determined on the basis of the lower price between the original price and the net realizable value. The cost of inventory includes the purchase price, direct cost of raw materials, direct labor costs, and general or other related costs, if any, to obtain inventory at the current location and state. The output price of inventory is determined by the weighted average method.

The Company's inventory depreciation provision is set aside for the expected loss of value due to impairments in value (obsolete, damaged, poor quality, etc.) of the inventory under the Company's ownership based on evidence of impairment in value at the end of the accounting period.

The increase or decrease in the inventory depreciation provision shall be accounted for in the cost of goods sold during the year.

5. Receivables and provisions for bad debts

Principles of recognition: Accounts receivable from customers, advance payments to sellers, internal receivables, receivables according to the schedule of the construction contract plan (if any), and other receivables at the time of reporting,

if:

- Having a recovery or payment period of less than 1 year is classified as short-term assets.

- Having a recovery or payment period of more than 1 year is classified as a long-term asset.

Provision for bad debts: Provision for bad debts represents the expected value of losses of receivables that are likely not to be paid by customers for receivables at the time of making financial statements.

The provision for bad debts shall be made for each bad debt based on the overdue age of the debts or the expected level of possible loss, specifically as follows:

For overdue receivables, comply with the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance, specifically as follows:

+ 30% of the value of overdue receivables from more than 6 months to less than 1 year.

+ 50% of the value of receivables overdue from 1 year to less than 2 years.

+ 70% of the value of receivables overdue from 2 years to less than 3 years.

+ 100% of the value of receivables for 3 years or more.

For receivables that are not yet due but are difficult to recover: Based on the estimated loss level, make provisions.

6. Fixed assets and wear and tear

Tangible fixed assets are presented at historical cost minus the accumulated depreciation value.

The historical cost of a tangible fixed asset includes the purchase price and all other related costs directly related to bringing the asset into a state of readiness for use.

For fixed assets being houses, architectural objects, means of transport for management: The Company applies the straight-line method. The depreciation time is applied according to Circular 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance guiding the regime of management, use and depreciation of fixed assets.

For fixed assets that are machinery and equipment: The company applies the depreciation method according to the production output.

7. Allocation pending costs

Attribution pending costs include short-term attribution pending costs and long-term attribution waiting costs.

Long-term allocation pending expenses are expenses for allocation of tools and instruments of great value, residual value of assets with historical costs of less than 30 million VND as prescribed in Circular 45/2013/TT-BTC issued on 25/04/2013. These expenses are allocated to the Income Statement on a straight-line basis. The allocation time is according to current regulations.

8. Equity

- Owner's contributed capital

The owner's contributed capital is recorded according to the actual capital contributed by shareholders/members/owners.

- Equity surplus

The surplus of share capital is recorded according to the difference between the issue price and the par value of the shares at the time of initial issuance, additional issuance, the difference between the reissue price and the book value of treasury shares and the capital composition of convertible bonds at maturity. Direct expenses related to the additional issuance of shares and the re-issuance of treasury shares are recorded as a decrease in the share capital surplus.

- Other owner's capital

Other capital is formed as a result of addition to business results, revaluation of assets and the residual value between the fair value of donated, donated or sponsored assets after deducting payable taxes (if any) related to these assets.

9. Revenue Recognition

Sales Revenue

Sales revenue is recognized when the following conditions are simultaneously satisfied:

- Large risks and benefits associated with ownership of products or goods that have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner or the right to control the goods.;

- Revenue is determined with relative certainty.;
- The company has obtained or will obtain economic benefits from the sales transaction.;
- Determine the costs associated with the delivery transaction..

Revenue from service provision

Revenue from the provision of services is recognized when the outcome of that transaction is reliably determined. In case the provision of services is related to many years, the revenue shall be recorded in the year according to the results of the completed work on the date of making the balance sheet of that year. The result of a service provision transaction is determined when the following conditions are satisfied:

- Revenue is determined with relative certainty;
- There is potential to obtain economic benefits from the transaction of providing that service;
- Identify the portion of work completed as of the balance sheet date;
- Determine the costs incurred for the transaction and the costs to complete the service delivery transaction.

The portion of the service delivery work completed is determined using the work completion assessment method.

Revenue from financial activities

Interest on bank deposits is recorded above according to the bank's interest notice, at the time the bank transfers money to the Company's account.

Interest on investments is recognized when the Company is entitled to receive interest.

10. Borrowing costs

Borrowing costs incurred at the Company include interest on loans and other expenses incurred directly related to the loans of the enterprise.

Borrowing expenses incurred during the year are recorded in the results of business activities.

Borrowing costs directly related to the procurement, construction, or formation of a particular asset need a sufficiently long period of time to be put into use for a predetermined purpose or to be sold at the historical cost of that asset.

11. Taxes

The current enterprise income tax expense is determined on the basis of taxable income and the enterprise income tax rate in the current year;

Deferred enterprise income tax expenses shall be determined on the basis of the deductible temporary difference, the temporarily taxable difference amount and the enterprise income tax rate;

In 2022, the Company calculates and pays corporate income tax at the tax rate of 20% for both Factory 1 and Plant 2 projects due to the expiration of the tax incentive period.

12. Financial Instruments

- Financial assets

At the date of initial recognition, the financial asset is recorded at the original price plus transaction costs directly related to the procurement of such financial asset.

The Company's financial assets include cash, bank deposits, cash equivalents, short-term and long-term financial investments, and other short-term and long-term receivables.

- Financial liabilities

At the date of initial recognition, financial liabilities shall be recorded at the original price minus transaction expenses directly related to the issuance of such financial liabilities.

The Company's financial liabilities include accounts payable to sellers, expenses payable, other payables and short-term and long-term loans.

- Re-evaluation after initial recognition

Currently, there are no regulations on the revaluation of financial instruments after the initial recording.

- Clearing of financial instruments

Financial assets and financial liabilities are offset against each other on the Balance Sheet when and only if the Company has the legal right to offset the recognized value and the Company intends to make payments on a net basis or recognize assets and pay liabilities at the same time.

13. Related Parties

Parties are considered involved if one party has the ability to control or have significant influence over the other party in decision-making of financial and operational policies.

When considering each of the relationships of the parties involved, attention is paid to the nature of the relationship, not just the legal form of the relationships.

V . ADDITIONAL INFORMATION FOR PRESENTATIONS IN FINANCIAL STATEMENTS

1 . CASH AND CASH EQUIVALENTS

	30-06-2026 VND	01-01-2026 VND
- Cash	69,407,818	288,832,293
- Demand deposit	49,051,371,824	43,331,281,194
- Cash equivalents	-	
Total	**49,120,779,642**	**43,620,113,487**

2 . FINANCIAL INVESTMENTS

	30-06-2026 VND	01-01-2026 VND
a . **Short-term financial investments**	**1,112,884,881**	**1,054,692,074**
- Short-term investments held until maturity.	1,112,884,881	1,054,692,074
b . **Long-term financial investment**	**3,000,000,000**	**3,000,000,000**
- Invest in another entity.	3,000,000,000	3,000,000,000
Total	**4,112,884,881**	**4,054,692,074**

3 . ACCOUNTS RECEIVABLE FROM CUST

	30-06-2026		01-01-2026	
	Value VND	Preventive VND	Value VND	Preventive VND
a . **Short-term accounts receivable from custo**				
- An Cuong Wood Joint Stock Company	7,943,788,066		27,886,078,656	
- Moc Phat Trading and Service Company Lin	12,507,105,236		7,094,569,477	
- Diep Duong Trading Company Limited	18,552,503,127		19,143,176,200	
-Thuan An Wood Panel Company Limited	4,366,228,230		1,987,556,750	
-KL ABDUL SATHAR GENERAL TRADING LLC	4,535,321,776		12,319,019,663	
-Son Kim Import-Export Co., Ltd.	12,268,162,984		12,636,168,062	
-JC Fusion Group Co., Ltd.	27,630,991,327			
-Công Ty TNHH TMDV Gỗ Việt Phát	7,900,547,552		5,608,663,867	
- Other customers	27,598,575,042	(3,000,987,003)	26,364,104,503	(2,560,499,963)
Total	**123,303,223,340**	**(3,000,987,003)**	**113,039,337,178**	**(2,560,499,963)**

b . Prepayment to short-term sellers

	30-06-2026		01-01-2026	
	Value VND	Preventive VND	Value VND	Preventive VND
-Hoang Duc Construction and Trading Comp	202,100,000	(202,100,000)	202,100,000	(202,100,000)
- Thien Son Forklift Joint Stock Company	1,052,406,000			
-DURASERF (M) SDN BHD	4,460,399,270			
-SBC Saigon Solar Power Investment Joint St	1,104,000,000			
- TPT International Equipment Joint Stock Co			349,920,000	
- DTB Vietnam Investment Joint Stock Comp.			427,518,000	
- 365 Equipment Joint Stock Company			375,000,000	
- Gio Linh Power Company	300,000,000		300,000,000	
- Other customers	7,015,355,747	(204,530,689)	2,332,044,711	(104,530,689)
Total	**14,134,261,017**	**(406,630,689)**	**3,986,582,711**	**(306,630,689)**

4 . OTHER RECEIVABLES

	30-06-2026		01-01-2026	
	Value VND	Preventive VND	Value VND	Preventive VND
a . **Short terms**	**853,854,369**	-	**1,687,745,181**	-
- Advance payment	345,606,934	-	1,046,800,015	-
- Salary		-		-
- Deposit, collateral	15,000,000			
- Other receivables	493,247,435		640,945,166	
b . **Long terms**	-	-	-	-

5 . ASSETS PENDING PROCESSING

	30-06-2026 VND	01-01-2026 VND
a . Money	-	-
b . Inventory	16,634,930,694	16,634,930,694
c . Fixed assets	-	-
d . Other assets	-	-
Total	**16,634,930,694**	**16,634,930,694**

6 . BAD DEBT

Short-term accounts receivable that are dif	30-06-2026 Value VND	30-06-2026 Recoverable value VND	01-01-2026 Value VND	01-01-2026 Recoverable value VND
Overdue accounts receivable from custome	**3,733,039,083**	**732,052,080**	**3,813,039,083**	**1,252,539,120**
- Hoang Binh Company Limited	141,716,191		141,716,191	
- Van Thinh Phat Production and Trading Joi	222,540,999		222,540,999	
- Lam Trieu Trading Joint Stock Company	203,483,537		233,483,537	
- Tran Hong Phuc Trading and Service Comp:	950,000,000		950,000,000	285,000,000
- Viet Duc International Investment, Productic	109,896,000		159,896,000	47,968,800
- Silversea New Material Co., Ltd. Vietnam	1,839,140,640	732,052,080	1,839,140,640	919,570,320
- Other subjects	266,261,716		266,261,716	
Overdue prepayment to the seller	**406,630,689**	-	**306,630,689**	-
- Hoang Vy Nhan One-Member Limited Liabi	61,927,800		61,927,800	
- Hoai Bac Trading and Service Company Lin	100,000,000			
- Hoang Duc Construction and Trading Comp	202,100,000		202,100,000	
- Other subjects	42,602,889		42,602,889	
Cộng	**4,139,669,772**	**732,052,080**	**4,119,669,772**	**1,252,539,120**

7 . INVENTORY

	30-06-2026 VND	01-01-2026 VND
1 . Inventory	**223,151,522,972**	**195,475,390,999**
- Raw materials	36,163,467,443	33,838,964,389
- Tools and equipment	62,461,661,202	65,056,761,776
- Work-in-progress production costs	6,246,289,009	8,567,803,398
- Products	118,274,550,669	88,011,861,436
- Goods	5,554,649	
2 . Provision for inventory devaluation (*)	**(8,946,254,882)**	**(2,797,249,159)**
- Provision for inventory devaluation.	(8,946,254,882)	(2,797,249,159)
Total	**214,205,268,090**	**192,678,141,840**

8 . BIOLOGICAL ASSETS

Short-term biological assets	30-06-2026 Value VND	30-06-2026 Recoverable value VND	01-01-2026 Value VND	01-01-2026 Recoverable value VND
Crops grown seasonally or for single-harvest productic	**65,416,515**	**9,090,909**	**65,416,515**	**9,090,909**
- Joint venture investment in reforestation wit	25,067,244		25,067,244	
Joint venture investment in reforestation with	13,564,248		13,564,248	
- Huc commune - Huong Hoa Forest	17,694,114		17,694,114	
- Tan Hop Forest	9,090,909	9,090,909	9,090,909	9,090,909

9 . INCREASES AND DECREASES IN TANGIBLE FIXED ASSETS

Unit: VND

Item	ıouses and building	Means transport	Machinery equipment	Managemen t equipment	Other fixed assets	Total

Original cost of fixed assets						
Beginning balance	281,408,289,756	39,762,039,279	1,479,918,457,304	995,829,557	470,430,951	1,802,555,046,847
Increase during the period		2,314,814,814	1,858,560,150			4,173,374,964
- Buy within the year		*2,314,814,814*	*1,858,560,150*			4,173,374,964
- Basic construction compl.						
- Other increases						
Decrease during the period						
- Contributing investment c						
- Liquidation, sale						
- Other discounts						
Ending balance	281,408,289,756	42,076,854,093	1,481,777,017,454	995,829,557	470,430,951	1,806,728,421,811
Accumulated depreciation						
Beginning balance	154,716,760,159	35,378,415,958	985,036,972,436	969,219,985	470,430,951	1,176,571,799,489
Increase during the period	6,818,883,275	511,448,992	23,569,068,655	10,363,638		30,909,764,560
- Depreciation during the yea	*6,818,883,275*	*511,448,992*	*23,569,068,655*	*10,363,638*		*30,909,764,560*
- Other increases						
Decrease during the period						
- Liquidation, sale						
- Other discounts						
Ending balance	161,535,643,434	35,889,864,950	1,008,606,041,091	979,583,623	470,430,951	1,207,481,564,049
Remaining value						
On the first day of the term	126,691,529,597	4,383,623,321	494,881,484,868	26,609,572		625,983,247,358
On the last day of the term	119,872,646,322	6,186,989,143	473,170,976,363	16,245,934		599,246,857,762

10 . INCREASES AND DECREASES IN INTANGIBLE FIXED ASSETS

Đơn vị tính: VND

Item	Land use rights	Copyright, patent	Computer software	Assets other invisible	Total
Original cost of fixed assets					
Beginning balance	410,000,000	247,990,000	3,638,365,380	-	4,296,355,380
Increase during the period	-	-	-	-	-
- Buy within the year	-	-	-		-
- Other increases	-				-
Depreciation during the yea	-	-	-	-	-
Ending balance	410,000,000	247,990,000	3,638,365,380	-	4,296,355,380
Accumulated depreciation					
Beginning balance	66,331,350	247,990,000	3,638,365,380	-	3,952,686,730
Increase during the period	5,306,508	-	-	-	5,306,508
- Depreciation during the y	*5,306,508*			-	*5,306,508*
Depreciation during the yea	-	-	-	-	-
Ending balance	71,637,858	247,990,000	3,638,365,380	-	3,957,993,238
Remaining value					
On the first day of the term	343,668,650	-	-	-	343,668,650
On the last day of the term	338,362,142	-	-	-	338,362,142

11 . LONG-TERM UNFINISHED ASSETS

	30-06-2026	01-01-2026
	VND	VND
a . Long-term work-in-progress production costs	-	-

b . Construction in progress	**310,000,000**	-
- Steel belt NM2	310,000,000	
Total	**310,000,000**	-

12 . COSTS WAITING FOR ALLOCATION

	30-06-2026 VND	01-01-2026 VND
a . Short term	**11,102,874,839**	**12,000,309,861**
- Tools and equipment issued for use	2,122,654,151	3,759,464,756
- Raw materials issued for use	5,714,174,134	5,731,429,275
- Insurance costs	2,274,599	635,318,312
- Shipping costs for goods sent to warehouse	508,959,285	104,361,192
- Other short-term prepaid expenses	2,754,812,670	1,769,736,326
b . Long term	**26,475,581,301**	**23,573,455,322**
- The tools and equipment exported are of high value.	20,970,786,934	20,448,585,118
- Major repair costs for fixed assets awaiting allocation.	4,870,611,448	2,513,321,858
- Other long-term prepaid expenses	634,182,919	611,548,346

13 . LOANS AND FINANCIAL LEASING DEBTS

Unit: VND

	30-06-2026	In year Increase	In year Decrease	01-01-2026
a . Short-term loans (Short-term loans + Long-term debt d				
***Short-term loans:**	**315,788,687,904**	**529,318,508,620**	**526,631,396,437**	**313,101,575,721**
- Vietnam Commercial and Industrial Bank, Quang Tri Bra	148,548,326,274	267,959,257,423	212,024,369,772	92,613,438,623
- Vietnam Maritime Commercial Bank - Da Nang Branch	-	2,800,000,000	22,800,000,000	20,000,000,000
- Vietnam Foreign Trade Commercial Bank, Quang Tri Br	167,240,361,630	258,559,251,197	291,807,026,665	200,488,137,098

Short-term loans:

Loan contract	Lender	Interest rate	Duration	Limit	Principal balance	Amount payable next period	Guarantee method
112-00048827.17264/2025/HĐTD	Vietnam Maritime Commercial Bank	8,4%/năm	12 months	20 tỷ			Sales contract
1607/2025-HĐCVHM/NHCT4528BB/HĐ	Vietnam Joint Stock Commercial Bank for Industry and	8%/năm	12 months	170 tỷ	148,548,326,274	148,548,326,274	Assets of MDF1
HM/2025	Vietnam Foreign Trade Commercial Bank	8%/năm	12 months	270 tỷ	167,240,361,630	167,240,361,630	Assets of MDF2
Total					**315,788,687,904**	**315,788,687,904**	

b . Long-term loans -

14 . PAYABLE TO THE SELLER

	30-06-2026 Value VND	30-06-2026 Number of potential debts VND	01-01-2026 value	01-01-2026 Number able to repay the debt VND
a . Short-term accounts payable to suppliers	**63,237,322,926**	**63,237,322,926**	**39,205,076,195**	**39,205,076,195**
-QIN FU Vietnam New Materials Co., Ltd.	13,043,700,000	13,043,700,000		
- Northern Chemical Joint Stock Company	12,791,572,718	12,791,572,718	5,795,911,588	5,795,911,588
-Quyet Hien Service & Trading Co., Ltd.	7,860,000,000	7,860,000,000		
- Northern Chemical Import-Export Joint Stoc	6,829,763,400	6,829,763,400		
- Customers importing raw wood make bank t	8,580,481,105	8,580,481,105	5,512,884,505	5,512,884,505
-Hong Thang Trading and Service Joint Stock	-		5,734,950,000	5,734,950,000
-SAMSUNG Vietnam Chemical Technology (			8,999,206,920	8,999,206,920
- Other customers must be paid.	14,131,805,703	14,131,805,703	13,162,123,182	13,162,123,182

b . Long term				
Total	**63,237,322,926**	**63,237,322,926**	**39,205,076,195**	**39,205,076,195**

15 . SHORT-TERM ADVANCE PAYMENT B

	30-06-2026		01-01-2026	
	Giá trị VND	Số có khả năng trả nợ VND	Giá trị	Số có khả năng trả nợ VND
a . Buyer pays in advance.				
-XYLO INTERNATIONAL TIMBER TRADING	1,768,665,613	1,768,665,613	1,768,665,613	1,768,665,613
- SILK ROAD COMPLEX TRADING LLC			11,551,373,418	11,551,373,418
- Other customers must be paid.	285,401,556	285,401,556	285,401,556	285,401,556
Total	**2,054,067,169**	**2,054,067,169**	**13,605,440,587**	**13,605,440,587**

16 . DIVIDENDS AND PROFITS TO BE PAIE

	30-06-2026	01-01-2026
. Dividends and profits must be returned.	VND	VND
-Tan Bien Rubber Joint Stock Company	4,279,330,800	4,279,330,800
- Small shareholders	275,199,812	275,199,812
Total	**4,554,530,612**	**4,554,530,612**

17 . TAXES AND OTHER PAYMENTS TO THE GOVERNMENT

Interpretation	01-01-2026		Amount payable in the year	Amount actually paid during the year	31-06-2026	
	ounts Receiv:	Must pay			ccounts Receivabl	Must pay
- VAT		4,702,246,703	18,936,343,924	19,116,710,910		4,521,879,717
- Corporate Income Tax						
- Personal Income Tax		196,373,635	379,297,115	490,673,739		84,997,011
- Import and export taxes			1,639,063	1,639,063		
- Other types of taxes			12,613,363	24,322,563	11,709,200	
Total		**4,898,620,338**	**19,329,893,465**	**19,633,346,275**	**11,709,200**	**4,606,876,728**

18 . COSTS TO BE PAID

	30-06-2026	01-01-2026
	VND	VND
a . Estimated loan interest	**1,015,422,527**	**514,663,595**
-Short-term loan interest	1,015,422,527	514,663,595
b . Other estimated expenses	**7,938,706,616**	**7,250,864,103**
- Electricity and water costs	6,566,499,145	5,159,162,011
- Shipping costs + other charges	1,000,983,105	838,920,463
- Fire and explosion insurance costs		584,452,471
- Brokerage commission fees	371,224,366	668,329,158
Total	**8,954,129,143**	**7,765,527,698**

19 . OTHER PAYMENTS MUST BE MADE

	30-06-2026	01-01-2026
	VND	VND
a . Short term	**10,326,841,632**	**10,634,570,491**
- Trade union funds	412,493,503	272,950,825
- Payment must be made to Tuan Loc International Joint Stock Compa	3,000,000,000	3,000,000,000
- Excess assets awaiting resolution	6,354,171,074	6,354,171,074
- Other payables and liabilities	560,177,055	1,007,448,592
b . Long term	-	-

Total	**10,326,841,632**	**10,634,570,491**

20 . EQUITY

a . Table of changes in equity

	Capital contributed by owners	Share capital surplus	Investment fund development	Undistributed profit after tax	Total
Beginning balance in 202	**551,135,950,000**	**11,999,994,000**	**100,837,039,040**	**(18,955,853,171)**	**645,017,129,869**
Profit for the year				8,150,256,379	8,150,256,379
Decrease during the year				-	-
- Extract from the Develop					-
- Other discounts					-
Balance at the end of 202	**551,135,950,000**	**11,999,994,000**	**100,837,039,040**	**(10,805,596,792)**	**653,167,386,248**
Beginning balance in 202	**551,135,950,000**	**11,999,994,000**	**100,837,039,040**	**(10,805,596,792)**	**653,167,386,248**
Profit for the year				7,051,719,931	7,051,719,931
Decrease during the year					-
- Extract from the Law En					-
- Other discounts					-
Daily balance 30-06-202(	**551,135,950,000**	**11,999,994,000**	**100,837,039,040**	**(3,753,876,861)**	**660,219,106,179**

b . Details of owner's capital contribution

	31/03/2026 VNĐ	Tỷ lệ %	01/01/2026 VNĐ	Tỷ lệ %
Vietnam Rubber Industry Corporation	467,617,480,000	84.85%	467,617,480,000	84.85%
Tan Bien Rubber Company	33,671,550,000	6.11%	33,671,550,000	6.11%
Quang Tri Rubber Company	35,555,000,000	6.45%	35,555,000,000	6.45%
Capital contributions from other shareholders	14,291,920,000	2.59%	14,291,920,000	2.59%
Total	**551,135,950,000**	**100%**	**551,135,950,000**	**100%**

c . Capital transactions with owners and dividend distribution, profit sharing.

	30-06-2026 VND	01-01-2026 VND
Owner's investment capital		
Initial capital contribution at the beginning of the year	551,135,950,000	551,135,950,000
Capital contribution increased during the year.	-	-
Capital contributions decreased during the year.	-	-
Capital contributions received 30/6/2026	551,135,950,000	551,135,950,000
d . Dividends, profits		
Dividends, profits	-	-
Dividends, interim profit distributions based on the previous year's pr	-	-
Dividends, interim profit distributions based on this year's profits.	-	-

e . Share

	30-06-2026 VND	01-01-2026 VND
Number of shares registered for issuance	55,113,595	55,113,595
Number of shares sold to the public	55,113,595	55,113,595
- Common stock	*55,113,595*	*55,113,595*
- Preferred stock	-	-
Number of shares repurchased	-	-
- Common stock	-	-
- Preferred stock	-	-
Số lượng cổ phiếu đang lưu hành	55,113,595	55,113,595
- Common stock	*55,113,595*	*55,113,595*
- Preferred stock	-	-
Par value of outstanding shares	10.000 đồng/ CP	10.000 đồng/ CP

f . Corporate funds

	30-06-2026 VND	01-01-2026 VND

- Development Investment Fund		100,837,039,040	100,837,039,040
- Other funds belonging to equity capital		-	-

21 . OFF-FIXED FINANCIAL STATEMENT ITEMS

		30-06-2026	01-01-2026
		VND	VND
a . Leased assets			
b . Assets held in custody			
c . Foreign currencies of all kinds			
- Deposits at banks	*USD*	*285,378.74*	*403,095.70*
	EUR	*334.12*	*263.68*
- Accounts receivable from customers	*USD*	*179,949.31*	*811,030.14*
- Deposit, collateral	*USD*		-

VI . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1 . TOTAL REVENUE FROM SALES AND SERVICES

	Quarter 2 of 2026	Quarter 2 of 2025
	VND	VND
Sales revenue	311,397,439,229	196,572,617,004
Total	**311,397,439,229**	**196,572,617,004**

2 . REVENUE DEDUCTIONS

	Quarter 2 of 2026	Quarter 2 of 2025
	VND	VND
Trade discount	-	-
Sale discounts		750,000
Returned goods	453,738,743	18,462,101
Total	**453,738,743**	**19,212,101**

3 . COST OF GOODS SOLD

	Quarter 2 of 2026	Quarter 2 of 2025
	VND	VND
Cost of goods sold	281,734,571,574	174,221,518,998
Provision for inventory devaluation		-
Total	**281,734,571,574**	**174,221,518,998**

4 . FINANCIAL ACTIVITY REVENUE

	Quarter 2 of 2026	Quarter 2 of 2025
	VND	VND
Interest on deposits	21,502,846	46,921,969
Realized exchange rate gains	83,660,393	546,970,739
Unrealized exchange rate gains		164,511,922
Total	**105,163,239**	**758,404,630**

5 . FINANCIAL COSTS

	Quarter 2 of 2026	Quarter 2 of 2025
	VND	VND
Borrowing costs	6,173,626,453	4,324,011,438
Realized exchange rate losses	22,222,957	5,145,835
Unrealized exchange rate losses		33,011,145
Total	**6,195,849,410**	**4,362,168,418**

- At the end of the accounting period of June 30, 2026, the company revalues the exchange rates of foreign currency-denominated items using the average buying and selling rates of the commercial banks where the company regularly conducts transactions.

6 . OTHER INCOME

	Quarter 2 of 2026	Quarter 2 of 2025
	VND	VND
Liquidation and sale of fixed assets		
Other items	534,581,607	
Total	**534,581,607**	-

7 . OTHER COSTS

	Quarter 2 of 2026 VND	Quarter 2 of 2025 VND
Costs related to the sale and disposal of fixed assets.		
Other items	424,134,402	903,450
Total	**424,134,402**	**903,450**

8 . SELLING COSTS AND ADMINISTRATIVE EXPENSES

a . Selling expenses incurred during the period

	Quarter 2 of 2026 VND	Quarter 2 of 2025 VND
Cost of materials and supplies	239,258,316	187,105,852
Labor costs	254,310,054	273,292,147
Depreciation cost of fixed assets		
Shipping costs for selling products.	12,427,895,292	12,186,487,453
Outsourced service costs	320,958,366	893,124,632
Other expenses in cash	8,502,600	37,771,100
Total	**13,250,924,628**	**13,577,781,184**

b . Business management expenses incurred during the period

	Quarter 2 of 2026 VND	Quarter 2 of 2025 VND
Costs of raw materials, supplies, and equipment.	27,104,050	26,272,279
Labor costs	1,836,308,123	1,811,089,141
Depreciation cost of fixed assets	236,936,351	269,385,108
Taxes, fees, charges	504,888,587	214,782,816
Outsourced service costs	2,367,259,144	1,430,655,656
Contingency costs	(32,031,200)	(93,524,000)
Other expenses in cash	45,020,000	44,040,000
Total	**4,985,485,055**	**3,702,701,000**

9 . PRODUCTION AND BUSINESS COSTS BY FACTOR

	Quarter 2 of 2026 VND	Quarter 2 of 2025 VND
Cost of raw materials, tools and equipment.	226,766,470,873	153,816,365,159
Labor costs	14,577,462,101	13,149,784,179
Depreciation expense	14,654,041,273	13,626,310,923
Outsourced service costs	50,486,149,375	46,013,117,197
Chi phí bằng tiền khác	53,522,600	81,811,100
Total	**306,537,646,222**	**226,687,388,558**

Approval, date 17 July 2026

SCHEDULE PREPARED BY	**CHIEF ACCOUNTANT**	**LEGAL REPRESENTATIVE**
Hanh		
Ho Thi My Hanh	**Cao Duy Hai**	**Duong Tan Thanh**

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TỈNH QUẢNG TRỊ