

**VIETNAM RUBBER GROUP  
DONGPHU RUBBER JOINT STOCK COMPANY**

**Tax code: 38001 00376**



**CONSOLIDATED  
FINANCIAL STATEMENTS  
QUARTER III/2026**



## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

| No. | Items                                                     | Note        | 30/09/2026<br>VND        | 01/01/2026<br>VND        |
|-----|-----------------------------------------------------------|-------------|--------------------------|--------------------------|
|     | <b>ASSETS</b>                                             |             |                          |                          |
| 100 | <b>A . Current assets</b>                                 |             | <b>3,040,276,224,949</b> | <b>2,534,317,435,122</b> |
| 110 | <b>I. Cash and cash equivalents</b>                       | <b>V.01</b> | <b>513,586,539,677</b>   | <b>286,178,224,380</b>   |
| 111 | 1. Cash                                                   |             | 181,051,153,117          | 70,800,694,977           |
| 112 | 2. Cash equivalents                                       |             | 332,535,386,560          | 215,377,529,403          |
| 120 | <b>II. Short-term financial investments</b>               | <b>V.02</b> | <b>2,227,660,943,905</b> | <b>1,809,298,603,510</b> |
| 123 | 3. Held-to-maturity investments                           |             | 2,227,660,943,905        | 1,809,298,603,510        |
| 130 | <b>III. Accounts receivable</b>                           |             | <b>57,840,957,105</b>    | <b>41,623,237,227</b>    |
| 131 | 1. Accounts receivable from customers                     | <b>V.03</b> | 44,644,665,099           | 24,221,719,061           |
| 132 | 2. Prepayments to suppliers                               | <b>V.04</b> | 2,538,940,441            | 1,046,312,544            |
| 136 | 3. Other receivables                                      | <b>V.05</b> | 21,263,262,525           | 21,283,987,328           |
| 137 | 4. Allowance for doubtful debts (*)                       |             | (10,605,910,960)         | (4,928,781,706)          |
|     | 5. Deficit assets for treatment                           |             |                          |                          |
| 140 | <b>IV. Inventories</b>                                    | <b>V.06</b> | <b>160,091,266,402</b>   | <b>258,341,184,419</b>   |
| 141 | 1. Inventories                                            |             | 162,625,213,025          | 261,144,809,088          |
| 149 | 2. Allowance for inventories (*)                          |             | (2,533,946,623)          | (2,803,624,669)          |
| 150 | <b>V. Other current assets</b>                            |             | <b>81,096,517,860</b>    | <b>138,876,185,586</b>   |
| 151 | 1. Short-term prepaid expenses                            | <b>V.07</b> | 521,547,788              | 394,106,198              |
| 152 | 2. Deductible value added tax                             |             | 33,356,566,348           | 33,946,870,170           |
| 154 | 3. Taxes and others receivable from State Trea            | <b>V.08</b> | 47,218,403,724           | 104,535,209,218          |
| 200 | <b>B . Non - Current assets</b>                           |             | <b>2,229,217,419,713</b> | <b>2,218,000,978,730</b> |
| 210 | <b>I. Accounts receivable – long-term</b>                 |             | <b>3,654,286,032</b>     | <b>9,942,512,347</b>     |
| 215 | 1. Other long-term receivables                            | <b>V.05</b> | 3,654,286,032            | 9,942,512,347            |
| 220 | <b>II. Fixed assets</b>                                   |             | <b>1,275,789,675,769</b> | <b>1,335,846,418,666</b> |
| 221 | 1. Tangible fixed assets                                  | <b>V.09</b> | <b>1,274,187,554,410</b> | <b>1,334,032,330,587</b> |
| 222 | - Cost                                                    |             | 2,628,788,157,871        | 2,624,982,556,067        |
| 223 | - Accumulated depreciation (*)                            |             | (1,354,600,603,461)      | (1,290,950,225,480)      |
| 227 | 2. Intangible fixed assets                                | <b>V.10</b> | <b>1,602,121,359</b>     | <b>1,814,088,079</b>     |
| 228 | - Cost                                                    |             | 4,390,734,183            | 4,352,780,838            |
| 229 | - Accumulated depreciation (*)                            |             | (2,788,612,824)          | (2,538,692,759)          |
| 230 | <b>III. Long-term biological assets</b>                   |             | <b>9,283,476,854</b>     | <b>8,757,985,355</b>     |
| 237 | 1. Seasonal crops or long-term crops harvested only onc   |             | 9,283,476,854            | 8,757,985,355            |
| 240 | <b>IV. Investment properties</b>                          | <b>V.11</b> | <b>107,534,012,410</b>   | <b>116,069,002,582</b>   |
| 241 | - Cost                                                    |             | 228,050,689,048          | 228,050,689,048          |
| 242 | - Accumulated depreciation (*)                            |             | (120,516,676,638)        | (111,981,686,466)        |
| 250 | <b>V. Long-term work in progress</b>                      | <b>V.12</b> | <b>196,591,230,348</b>   | <b>202,466,554,695</b>   |
| 252 | 1. Construction in progress                               |             | 196,591,230,348          | 202,466,554,695          |
| 260 | <b>VI. Long-term financial investments</b>                | <b>V.02</b> | <b>119,085,379,839</b>   | <b>165,076,146,369</b>   |
| 263 | 1. Equity investments in other entities                   |             | 127,733,870,000          | 127,733,870,000          |
| 264 | 2. Allowance for diminution in the value of long-term fir |             | (18,648,490,161)         | (18,657,723,631)         |
| 265 | 3. Held-to-maturity investments                           |             | 10,000,000,000           | 56,000,000,000           |
| 270 | <b>VI. Other long-term assets</b>                         |             | <b>517,279,358,461</b>   | <b>379,842,358,716</b>   |
| 271 | 1. Long-term prepaid expenses                             | <b>V.07</b> | 517,279,358,461          | 379,842,358,716          |
| 280 | <b>TOTAL ASSETS</b>                                       |             | <b>5,269,493,644,662</b> | <b>4,752,318,413,852</b> |

# RESOURCES

|      |                                                                   |              |                          |                          |
|------|-------------------------------------------------------------------|--------------|--------------------------|--------------------------|
| 300  | <b>C. LIABILITIES</b>                                             |              | <b>1,539,307,803,615</b> | <b>1,376,980,370,386</b> |
| 310  | <b>I. Current liabilities</b>                                     |              | <b>385,002,546,036</b>   | <b>303,416,233,049</b>   |
| 311  | 1. Accounts payable to suppliers                                  | <b>V.13</b>  | 12,238,477,796           | 14,787,066,175           |
| 312  | 2. Advances from customers                                        | <b>V.14</b>  | 22,817,658,263           | 24,821,534,792           |
| 313  | 3. Payment of dividends and profits                               |              | 1,070,295,845            | 1,353,259,195            |
| 314  | 4. Taxes and others payable to State Treasury                     | <b>V.08</b>  | 42,587,203,141           | 21,140,030,125           |
| 315  | 5. Payables to employees                                          |              | 88,892,040,454           | 161,885,852,759          |
| 316  | 6. Short-term payable expenses                                    | <b>V.15</b>  | 1,789,603,808            | 587,613,167              |
| 317  | 7. Short-term deferred revenue                                    | <b>V.16</b>  | 37,829,672,831           | 42,724,877,856           |
| 318  | 8. Other short-term payables                                      | <b>V.17</b>  | 13,654,950,534           | 12,868,859,734           |
| 319  | 9. Short-term borrowings and financial leases                     | <b>V.18</b>  | 142,303,939,638          |                          |
| 320  | 10. Bonus and welfare funds                                       |              | 21,818,703,726           | 23,247,139,246           |
| 330  | <b>II. Long-term liabilities</b>                                  |              | <b>1,154,305,257,579</b> | <b>1,073,564,137,337</b> |
| 332  | 1. Long-term advances from customers                              |              |                          |                          |
| 333  | 2. Long-term accrued expenses                                     |              | 28,909,610,361           | 30,162,963,577           |
| 336  | 3. Long-term deferred revenue                                     | <b>V.16</b>  | 912,123,049,664          | 932,326,600,807          |
| 337  | 4. Other long-term payables                                       | <b>V.17</b>  | 183,714,854              | 183,714,854              |
| 338  | 5. Long-term borrowings and financial leases                      | <b>V.18</b>  |                          |                          |
| 341  | 6. Deferred tax liabilities                                       | <b>VI.19</b> | 9,175,257,399            | 8,737,070,564            |
| 343  | 7. Science and technology development fund                        |              | 203,913,625,301          | 102,153,787,535          |
| 400  | <b>D. EQUITY</b>                                                  |              | <b>3,730,185,841,047</b> | <b>3,375,338,043,466</b> |
| 411  | 1. Contributed Capital                                            |              | 868,859,320,000          | 868,859,320,000          |
| 411a | - Ordinary shares carrying voting rights                          |              | 868,859,320,000          | 868,859,320,000          |
| 411b | - Preferred shares                                                |              |                          |                          |
| 412  | 2. Capital surplus                                                |              | 201,469,994,853          | 201,469,994,853          |
| 415  | 3. Treasury stocks (*)                                            |              |                          |                          |
| 417  | 4. Foreign exchange differences                                   |              | 151,429,836,664          | 164,927,920,295          |
| 418  | 5. Investment and development fund                                |              | 1,048,011,622,868        | 943,901,592,632          |
| 421  | 6. Retained earnings                                              |              | 624,924,990,696          | 398,412,386,551          |
| 421a | - Retained earnings accumulated to the end of the previous period |              | 239,619,189,817          | 109,477,279,011          |
| 421b | - Retained earnings of the current period                         |              | 385,305,800,878          | 288,935,107,540          |
| 429  | 7. Benefits of non-controlling shareholders                       |              | 835,490,075,967          | 797,766,829,135          |
| 440  | <b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>                       |              | <b>5,269,493,644,662</b> | <b>4,752,318,413,852</b> |

October 20, 2026

General Director

Preparer

Chief Accountant

Võ Duy Hường

Nguyễn Hữu Việt

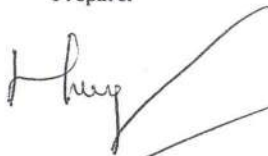


Nguyễn Đức Hiền

**Consolidated Income Statement**  
For the accounting period from January 1, 2026, to September 30, 2026

| No. | Items                                                       | Code | Note  | Reporting period |                  | Accumulated from the beginning of the year |                 |
|-----|-------------------------------------------------------------|------|-------|------------------|------------------|--------------------------------------------|-----------------|
|     |                                                             |      |       | Quarter III/2025 | Quarter III/2026 | Current period                             | Previous period |
| 1   | Revenue from sales of goods and provision of services       | 1    | VI.25 | 482,223,382,265  | 559,441,355,448  | 1,219,588,438,957                          | 886,380,337,165 |
| 2   | Revenue deductions                                          | 2    |       | 15,676,852       | 243,473          | 261,825,587                                | 36,444,445      |
| 3   | Net revenue from sales of goods and provision of services   | 10   |       | 482,207,705,413  | 559,441,111,975  | 1,219,326,613,370                          | 886,343,892,720 |
| 4   | Cost of goods sold                                          | 11   | VI.27 | 298,745,198,909  | 320,854,592,918  | 722,366,764,294                            | 540,647,961,301 |
| 5   | Gross profit                                                | 20   |       | 183,462,506,504  | 238,586,519,057  | 496,959,849,076                            | 345,695,931,419 |
| 6   | Gain/(loss) from the sale and disposal of investment proper | 21   |       | -                | -                |                                            |                 |
| 7   | Financial income                                            | 22   | VI.26 | 34,452,704,038   | 41,027,994,310   | 106,517,888,183                            | 83,382,450,653  |
| 8   | Financial expenses                                          | 23   | VI.28 | 496,147,259      | 880,241,090      | 1,364,693,901                              | 2,128,816,395   |
| 9   | In which: Loan interest expenses                            | 24   |       | -                | -                |                                            |                 |
| 10  | Selling expenses                                            | 25   |       | 3,456,152,697    | 3,942,255,711    | 9,333,549,943                              | 9,723,300,468   |
| 11  | General administration expenses                             | 26   |       | 24,767,190,079   | 135,487,699,127  | 180,342,773,707                            | 67,544,709,723  |
| 12  | Net operating profit                                        | 30   |       | 189,195,720,507  | 139,304,317,439  | 412,436,719,708                            | 349,681,555,486 |
| 13  | Other income                                                | 31   |       | 10,109,819,705   | 145,554,709,359  | 156,146,944,457                            | 31,391,065,644  |
| 14  | Other expenses                                              | 32   |       | 7,385,785,473    | 14,763,146,978   | 22,827,534,109                             | 15,506,981,450  |
| 15  | Other profit/(loss) ( 40 = 31 -32 )                         | 40   |       | 2,724,034,232    | 130,791,562,381  | 133,319,410,348                            | 15,884,084,194  |
| 16  | Total accounting profit before tax (=30+40)                 | 50   |       | 191,919,754,739  | 270,095,879,820  | 545,756,130,056                            | 365,565,639,680 |
| 17  | Current income tax                                          | 51   | VI.30 | 36,881,718,134   | 54,805,596,453   | 111,620,193,701                            | 72,057,696,997  |
| 18  | Deferred income tax                                         | 52   | VI.30 | 157,398,309      |                  | 438,186,835                                | 458,708,930     |
| 19  | Profit after tax (=50-51-52)                                | 60   |       | 154,880,638,296  | 215,290,283,367  | 433,697,749,520                            | 293,049,233,753 |
| 20  | Profit after tax of the Parent Company                      | 61   |       | 137,268,232,517  | 198,667,419,984  | 385,305,800,878                            | 255,291,867,184 |
| 21  | Profit/(loss) after tax of non-controlling shareholders     | 62   |       | 17,612,405,779   | 16,622,863,383   | 48,391,948,642                             | 37,757,366,569  |
| 22  | Basic earnings per share (*)                                | 70   |       | 1,580            | 2,287            | 4,435                                      | 2,676           |
| 23  | Diluted earnings per share (*)                              | 71   |       | 1,580            | 2,287            | 4,435                                      | 2,676           |

Preparer

  
**Võ Duy Hường**

Chief Accountant

  
**Nguyễn Hữu Việt**

October 20, 2026  
General Director



  
**Nguyễn Đức Hiền**

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
*As at September 30, 2026*  
*(Indirect method)*

Unit: VND

| Items                                                                                                  | Code | 2026              | 2025              |
|--------------------------------------------------------------------------------------------------------|------|-------------------|-------------------|
| (1)                                                                                                    | (2)  | (4)               | (5)               |
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                         |      |                   |                   |
| 1. Profit before tax                                                                                   | 01   | 545,756,130,056   | 365,565,639,680   |
| 2. Adjustments for                                                                                     |      |                   |                   |
| - Depreciation of fixed assets                                                                         | 02   | 103,285,175,894   | 104,325,106,149   |
| - Provisions                                                                                           | 03   | 5,398,217,738     | (3,953,145,755)   |
| - Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies | 04   | (99,319,222)      | 7,003,195         |
| - Gain/(loss) from investing activities                                                                | 05   | (105,153,194,282) | (212,190,991,374) |
| - Interest expense                                                                                     | 06   | (299,972,141)     |                   |
| - Other adjustments                                                                                    | 07   |                   |                   |
| 3. Operating profit before changes in working capital                                                  | 08   | 548,887,038,043   | 253,753,611,895   |
| - Increase/(decrease) of receivables                                                                   | 09   | 15,887,339,788    | (4,671,506,390)   |
| - Increase/(decrease) of inventories                                                                   | 10   | 98,519,596,063    | (19,405,907,227)  |
| - Increase/(decrease) of payables (Excluding interest expenses and corporate income tax payable)       | 11   | (73,817,186,473)  | (45,699,619,775)  |
| - Increase/(decrease) of prepaid expenses                                                              | 12   | 51,362,575        | 1,844,785,766     |
| - Increase/Decrease in trading securities                                                              | 13   |                   |                   |
| - Interests paid                                                                                       | 14   |                   |                   |
| - Corporate income tax paid                                                                            | 15   | (66,276,879,024)  | (32,294,530,906)  |
| - Other receipts from operating activities                                                             | 16   | 592,495,438,400   | 495,438,040,544   |
| - Other payments for operating activities                                                              | 17   | (837,320,284,941) | (522,163,673,623) |
| Net cash flows from operating activities                                                               | 20   | 278,426,424,431   | 126,801,200,284   |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                        |      |                   |                   |
| 1. Payments for additions to fixed assets and other long-term assets                                   | 21   | (55,108,308,761)  | (33,369,795,094)  |
| 2. Proceeds from disposals of fixed assets and other long-term assets                                  | 22   |                   |                   |
| 3. Payments for granting loans, purchase of debt instruments of other entities                         | 23   | (886,576,306,210) | (359,515,001,924) |
| 4. Receipts from collecting loans, sales of debt instruments of other entities                         | 24   | 687,438,252,010   | 447,195,050,374   |
| 5. Investments in other entities                                                                       | 25   |                   |                   |
| 6. Withdrawals of investments in other entities                                                        | 26   |                   |                   |
| 7. Receipts of interests and dividends                                                                 | 27   | 61,577,096,761    | 67,024,892,597    |
| Net cash flows from investing activities                                                               | 30   | (192,669,266,200) | 121,335,145,953   |



# CONSOLIDATED STATEMENT OF CASH FLOWS (Continued)

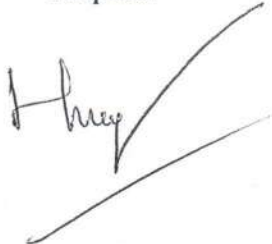
(Indirect method)

For the accounting period from 01/01/2026 to 30/9/2026

Unit: VND

| Items                                                                            | Code      | 2026                   | 2025                     |
|----------------------------------------------------------------------------------|-----------|------------------------|--------------------------|
| (1)                                                                              | (2)       | (4)                    | (5)                      |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                 |           |                        |                          |
| 1. Proceeds from issuing stocks and capital contributions from owners            | 31        |                        |                          |
| 2. Repayment for capital contributions and re-purchases of stocks already issued | 32        |                        |                          |
| 3. Proceeds from borrowings                                                      | 33        | 142,303,939,638        |                          |
| 4. Payments to settle loan principals                                            | 34        |                        |                          |
| 5. Payments for financial leased assets                                          | 35        |                        |                          |
| 6. Dividends and profits distributed to owners                                   | 36        | (553,463,350)          | (192,203,491,030)        |
| <i>Net cash flows from financing activities</i>                                  | <b>40</b> | <b>141,750,476,288</b> | <b>(192,203,491,030)</b> |
| <b>Net cash flows during the period</b>                                          | <b>50</b> | <b>227,507,634,519</b> | <b>55,932,855,207</b>    |
| <b>Cash and cash equivalents at the beginning of the period</b>                  | <b>60</b> | <b>286,178,224,380</b> | <b>325,585,437,397</b>   |
| Effects of fluctuations in foreign exchange rates                                | 61        | (99,319,222)           | 7,003,195                |
| <b>Cash and cash equivalents at the end of the period</b>                        | <b>70</b> | <b>513,586,539,677</b> | <b>381,525,295,799</b>   |

Preparer



**Võ Duy Hường**

Chief Accountant



**Nguyễn Hữu Việt**

October 20, 2026  
General Director



**Nguyễn Đức Hiền**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

*For the accounting period from January 01, 2026 to September 30, 2026*

*The accompanying notes are an integral part of and should be read in conjunction with the Consolidated Financial Statements*

**I. General information.**

**01. Ownership form**

Dong Phu Rubber Joint Stock Company was converted from Dong Phu Rubber Company - a subsidiary of Viet Nam Rubber Group - Joint Stock Company, pursuant to Decision No. 3441/QĐ-BNN-ĐMDN dated November 13, 2006, issued by the Ministry of Agriculture and Rural Development.

Dong Phu Rubber Joint Stock Company operates under the Enterprise Registration Certificate for a Joint Stock Company, initially issued under No. 4403000069 on December 28, 2006, and amended for the 14th time under No. 3800100376 on August 2, 2025, by the Business Registration Office of the Department of Finance of Dong Nai City.

Head office address : Thuan Phu 1 Hamlet, Thuan Loi Commune, Dong Nai City, Vietnam.

Tel: 0271 3 819 786 Fax: 0271 3 819 620

Website: [www.doruco.com.vn/](http://www.doruco.com.vn/)

The Company's charter capital, as stated in the Enterprise Registration Certificate, is VND 868,859,320,000 (Eight hundred sixty-eight billion, eight hundred fifty-nine million, three hundred twenty thousand Vietnamese dong). The total number of shares is 86,885,932 shares, with a par value of VND 10,000 per-share. Shareholder list:

| No. | Shareholder Name                           | Capital Contribution   | Number of Shares  | Ownership Percentage |
|-----|--------------------------------------------|------------------------|-------------------|----------------------|
| 01  | Vietnam Rubber Group - Joint Stock Company | 480,000,000,000        | 48,000,000        | 55.24%               |
| 02  | Other Shareholders                         | 388,859,320,000        | 38,885,932        | 44.76%               |
|     | <b>Total</b>                               | <b>868,859,320,000</b> | <b>86,885,932</b> | <b>100%</b>          |

**Legal Representative:**

Mr. Mai Huynh Nhat - Chairman of the Board of Directors (born in 1965; ethnicity: Kinh, nationality: Vietnamese; Citizen Identification Card No. 056065000226 issued by the Department of Administrative Police for Social Order on January 06, 2025; Permanent Residence Registration Address: Thuan Phu 1 Hamlet, Thuan Loi Commune, Dong Nai City).

Mr. Nguyen Duc Hien – General Director – Date of birth: 29 July 1978; Personal Identification Number: 074078000604; Permanent residence: Ben Tranh Hamlet, Thanh An Commune, Ho Chi Minh City, Vietnam

**02. Operating field**

The Company's business sectors include rubber plantation and trading; real estate business; and retail of goods./.

**03. Principal business activities**

Rubber plantation (Details: Cultivation and processing of rubber latex; Liquidation of rubber plantations); Poultry farming; Construction of railways and roads; Construction of all types of houses (Investment in and construction of industrial and civil projects inside and outside industrial zones; Civil and industrial

construction); Manufacturing of pesticides and other chemical products used in agriculture; Real estate business, land use rights trading owned, used, or leased by the company (Real estate investment and trading); Afforestation and forest care (Afforestation, forest protection and conservation, exploitation, processing, and trading of products from planted forests); Production of fertilizers and nitrogen compounds (Chemical fertilizer industry); Cattle farming (buffaloes and cows); Wholesale of construction materials and installation equipment (Trading of rubberwood); Logging (Rubberwood logging); Trading and import-export of various types of rubber latex.

#### **04. Normal operating cycle**

The normal production and business operation period: 12 months.

The average production and business cycle of the industry, sector: 12 months.

#### **05. Characteristics of the Company's Operations During the Accounting Period Affecting the Consolidated Financial Statements**

During the accounting period, there were no significant operational characteristics that affected the consolidated financial statements. The Company's operations remained normal throughout all periods of the year.

#### **06. Statement on the Comparability of Information in the Consolidated Financial Statements**

The consolidated financial statements prepared by the Company ensure the comparability of information.

#### **07. Business Structure**

##### **a. Subordinate Unit:**

As of September 30, 2026, the Company has eight (8) member units as follows:

| <b>No.</b> | <b>Member units</b>             | <b>Address</b>                                       |
|------------|---------------------------------|------------------------------------------------------|
| 01         | Company Office                  | Thuan Phu 1 Hamlet, Thuan Loi Commune, Dong Nai City |
| 02         | An Binh Rubber Plantation       | Binh Thang Hamlet, Phu Gio Commune, Ho Chi Minh City |
| 03         | Tan Lap Rubber Plantation       | Ap 2 Hamlet, Dong Phu Commune, Dong Nai City         |
| 04         | Thuan Phu Rubber Plantation     | Thuan Phu 3 Hamlet, Thuan Loi Commune, Dong Nai City |
| 05         | Tan Hung Rubber Plantation      | Suoi Nhung Hamlet, Tan Loi Commune, Dong Nai City    |
| 06         | Tan Thanh Production Team       | Ap 3 Hamlet, Dong Xoai Ward, Dong Nai City           |
| 07         | Thuan Phu Processing Enterprise | Thuan Phu 2 Hamlet, Thuan Loi Commune, Dong Nai City |
| 08         | Dak Nong Production Team        | Ba Tang Hamlet, Dak Wil Commune, Lam Dong Province   |

**b. The Company has subsidiaries consolidated as of September 30, 2026, including:**

| <b>Subsidiary Name</b>                           | <b>Place of Incorporation and Operation</b> | <b>Ownership Percentage</b> | <b>Voting Rights Percentage</b> | <b>Main Business Activity</b>                                |
|--------------------------------------------------|---------------------------------------------|-----------------------------|---------------------------------|--------------------------------------------------------------|
| Bac Dong Phu Industrial Park Joint Stock Company | Dong Nai City                               | 51.00%                      | 51.00%                          | Industrial Park infrastructure business                      |
| Dong Phu Technical Rubber Joint Stock Company    | Dong Nai City                               | 76.83%                      | 76.83%                          | Production of rubber mattresses                              |
| Dong Phu - Kratie Rubber Joint Stock Company     | Dong Nai City                               | 58.37%                      | 58.37%                          | Cultivation, exploitation, and processing of rubber products |

**II. Accounting period and currency used in accounting**

01. The Company's fiscal year begins on January 1 and ends on December 31 of each calendar year. For this accounting period, the Company prepares the Consolidated Financial Statements for the period from January 1, 2026, to September 30, 2026.

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

**III. Accounting standards and system**

**01. Accounting System**

The Company's Consolidated Financial Statements are presented in Vietnamese Dong (VND) and comply with the Accounting Regime for Enterprises as stipulated in Circular No. 202/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance.

**02. Statement of the compliance with the Accounting Standards and System**

The Company has applied the Vietnamese Accounting Standards and related guidance documents issued by the State. The Financial Statements are prepared and presented in full compliance with the provisions of each standard, circulars guiding the implementation of the standards, and the current Enterprise Accounting Regime in effect.

For the purpose of preparing and presenting these Consolidated Financial Statements, the Company has applied Vietnamese Accounting Standard No. 25 – Consolidated Financial Statements and Accounting for Investments in Subsidiaries, and Vietnamese Accounting Standard No. 07 – Accounting for Investments in Associates.

**03. Changes in accounting policies and notes**

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Corporate Accounting Regime, and Circular No. 202/2014/TT-BTC guiding the methods for preparation and presentation of consolidated financial statements.

#### IV. Accounting policies

##### 01. Foreign Currency Transactions

Exchange rates for transactions in foreign currencies arising during the period:

- The actual transaction exchange rate when buying and selling foreign currency is the exchange rate specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- The exchange rate for capital contributions or receiving capital contributions is the foreign currency buying rate of the bank where the Company maintains the account to receive investors' capital on the date of contribution;
- The exchange rate when recording receivables is the buying rate of the commercial bank where the Company designates the customer to make payment at the time the transaction occurs.
- The exchange rate for recording payables is the foreign currency selling rate of the commercial bank where the Company expects to transact at the time the transaction arises;
- The exchange rate for purchasing assets or immediate payments in foreign currencies is the foreign currency buying rate of the commercial bank where the Company executes the payment.

The actual transaction exchange rate when revaluing monetary items denominated in foreign currencies at the time of preparing the Consolidated Financial Statements:

- For items classified as assets, the foreign currency buying rate is applied;
- For foreign currency deposits, the buying rate of the bank where the Company holds its foreign currency account is applied;
- For items classified as liabilities, the foreign currency selling rate of the commercial bank with which the Company frequently transacts is applied.

All actual exchange rate differences arising during the period and differences from the revaluation of foreign currency-denominated monetary items at the end of the period are recorded in the results of operations for the accounting period.

##### 02. Principle of determining the real interest rate used to discount cash flows.

**Real interest rate** (effective interest rate) is determined as follows:

It is the commercial bank lending interest rate commonly applied in the market at the time of the transaction;

In case the commercial bank lending interest rate mentioned above cannot be determined, the actual interest rate is the interest rate at which the Company can borrow in the form of issuing debt instruments without the right to convert into shares (such as issuing ordinary bonds without the right to convert or borrowing by normal contracts) under normal production and business conditions.

##### 03. Principles for Determining Cash and Cash Equivalents.

Cash and Cash Equivalents include cash on hand, bank deposits, and short-term investments with maturities of no more than three months. These assets must be highly liquid, easily convertible into specific amounts of cash, and subject to insignificant risk of changes in value upon conversion to cash.

Amounts deposited by other enterprises and individuals as deposits or escrow with the Company are managed and accounted for as the Company's cash.



When foreign currency transactions occur, the foreign currency is converted into Vietnamese Dong based on the following principles: Debit side of cash accounts: The actual transaction exchange rate is applied; Credit side of cash accounts: The weighted average exchange rate.

At the time of preparing the Financial Statements as required by law, foreign currency balances are revalued at the actual transaction exchange rate, which is the buying exchange rate of the commercial bank where the Company frequently transacts at the time of preparing the Financial Statements.

#### ***04. Basis for Preparing the Consolidated Financial Statements***

The Consolidated Financial Statements of the Company are prepared by consolidating the separate Financial Statements of Dong Phu Rubber Joint Stock Company and the Financial Statements of its subsidiaries under the Company's control. Control is achieved when the Company has the power to govern the financial and operating policies of the investee company to obtain benefits from its activities.

The Financial Statements of subsidiaries are prepared for the same fiscal year as the separate Financial Statements of the Company, applying accounting policies consistent with those of the Company. Where necessary, the Financial Statements of subsidiaries are adjusted to ensure consistency in the accounting policies applied by the Company and its subsidiaries.

Balances, income, and expenses, including unrealized gains or losses arising from internal transactions, are eliminated during the consolidation of the Financial Statements.

#### ***05. Principles for Recognizing Investments***

##### ***a. Held-to-maturity investments***

Held-to-maturity investments include term deposits and bonds for the purpose of receiving periodical interest.

For held-to-maturity investments, if no provision for doubtful debts has been made as required by law, the accountant evaluates the recoverability of the investments. If there is conclusive evidence that part or all of the investment may not be recoverable, the accountant records the loss as a financial expense for the period. If the loss cannot be reliably determined, the accountant explains the recoverability of the investment in the Financial Statements.

##### ***b. Investments in joint ventures and associates***

An associate is a company over which Dong Phu Rubber Joint Stock Company has significant influence but is neither a subsidiary nor a joint venture of the Company. In the Consolidated Financial Statements, investments in associates are accounted for using the equity method.

##### ***c. Investments in equity instruments of other entities***

Investments in equity instruments of other entities are initially recognized at costs.

Provision for Investment Devaluation is established at the end of the year as the difference between the original cost recorded in the accounting books and the market value at the time of provision, if the former is greater. Alternatively, the provision amount is determined based on the financial statements of the economic organization at the time of provision when the market value cannot be determined.

#### ***06. Principles for Recognizing Receivables***

The classification of receivables as trade receivables and other receivables is made according to the following principles:

a. Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions such as: Receivables from sales of goods, provision of services, liquidation, and transfer of assets (fixed assets, investment properties, financial investments) between the Company and buyers (independent entities separate from the seller, including receivables between the parent company and subsidiaries, joint ventures, and associates). These receivables also include amounts receivable from the sale of exported goods by the principal through the trustee.

b. Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions such as:

- Receivables generating financial revenue such as loan interest, deposits, dividends, and profit sharing.
- Amounts advanced on behalf of a third party that are entitled to reimbursement; amounts the export trustee must collect on behalf of the consignor.
- Non-commercial receivables such as asset lending, receivables for fines, compensation, and pending asset shortages ...

When preparing the Financial Statements, the accountant classifies receivables as long-term or short-term based on their remaining maturity. The receivables line items in the Balance Sheet may include amounts reflected in accounts other than receivable accounts such as: loans recorded in account 1283; deposits and collaterals recorded in account 244; and advances recorded in account 141...

Receivables denominated in foreign currencies are revalued at the end of the period when preparing the Financial Statements. The actual transaction exchange rate used for revaluing foreign currency receivables at the time of preparing the Financial Statements is the exchange rate published by the commercial bank where the Company frequently transacts (selected by the Company for transactions with the receivable party).

The provision for doubtful debts is determined based on items classified as short-term and long-term receivables in the Balance Sheet. Each doubtful debt is provided for based on its age or the expected loss that may occur.

## **07. Principles for Recognizing Inventories**

### ***a. Principles for Recognizing Inventories***

The Company's inventories are assets purchased for production or sale during the normal course of business. For work-in-progress products, if the production or circulation time exceeds a normal business cycle, they are not presented as inventories on the Balance Sheet but are instead classified as long-term assets.

Products, goods, materials, assets kept on deposit, consigned for import and export, processed... that are not owned and controlled by the Company are not reflected as inventory.

Inventories are measured at cost. If the net realizable value is lower than the cost, inventories are measured at net realizable value. The cost of inventories includes purchase costs, processing costs and other directly related costs incurred to bring the inventories to their current location and condition.

### ***b. Methods for inventory valuation***

Inventory value is determined using the weighted average method.

The method for determining the value of work-in-progress products: Costs of unfinished production are accumulated based on the actual costs incurred for each production stage in the process.

**c. Inventory accounting method**

Inventories are accounted for using the perpetual inventory method.

**d. Method for making provisions for inventory devaluation**

The provision for inventory devaluation is made at the end of the year and is calculated as the difference between the cost of inventory and its net realizable value, if the cost is higher.

**08. Fixed assets and depreciation of fixed assets.**

Tangible fixed assets and intangible fixed assets are recognized at cost. During their use, tangible fixed assets and intangible fixed assets are recorded at historical cost, accumulated depreciation, and net book value. Depreciation is calculated using the straight-line method. The estimated depreciation periods are as follows:

|                          |             |
|--------------------------|-------------|
| Buildings and structures | 05-50 years |
| Machinery and equipment  | 05-20 years |
| Motor vehicles           | 06-30 years |
| Office equipment         | 03-08 years |
| Software                 | 03-08 years |

Depreciation of fixed assets for rubber plantations is carried out in accordance with Official Dispatch No. 1937/BTC-TCDN dated February 9, 2010, issued by the Corporate Finance Department - Ministry of Finance regarding depreciation of rubber plantations, and Decision No. 221/QĐ-CSVN dated April 27, 2010, issued by the Vietnam Rubber Group regarding the issuance of depreciation rates for rubber plantations based on a 20-year exploitation cycle; specifically as follows:

| <i>Year of Exploitation</i> | <i>Depreciation Rate (%)</i> |
|-----------------------------|------------------------------|
| - Year 1                    | 2.50                         |
| - Year 2                    | 2.80                         |
| - Year 3                    | 3.50                         |
| - Year 4                    | 4.40                         |
| - Year 5                    | 4.80                         |
| - Year 6                    | 5.40                         |
| - Year 7                    | 5.40                         |
| - Year 8                    | 5.10                         |
| - Year 9                    | 5.10                         |
| - Year 10                   | 5.00                         |
| - Year 11                   | 7.00                         |
| - Year 12                   | 6.60                         |
| - Year 13                   | 6.20                         |
| - Year 14                   | 5.90                         |
| - Year 15                   | 5.50                         |
| - Year 16                   | 5.40                         |
| - Year 17                   | 5.00                         |
| - Year 18                   | 5.00                         |
| - Year 19                   | 5.20                         |
| - Year 20                   |                              |

The annual depreciation amount is determined by multiplying the historical cost of the rubber plantation by the depreciation rate applicable for that year.

The depreciation for the final year (Year 20) is determined based on the residual value of the plantation in the last year of exploitation.

#### ***09. Principles for Recognizing Construction-in-Progress Costs***

Collecting and tracking costs incurred in basic construction investment projects (including costs for acquiring new fixed assets, new construction, repair, renovation, expansion, or technical upgrades of works) and monitoring the settlement of construction projects.

Construction-in-progress costs are tracked in detail for each project, work item, and specific cost category.

#### ***10. Principles for recognizing and allocating prepaid expenses.***

Prepaid expenses that are only related to the business performance of one fiscal year or business cycle are recorded as short-term prepaid expenses and are allocated to the business performance of that fiscal year. Prepaid expenses that arise in a fiscal year but are related to the business performance of many accounting periods are recorded as long-term prepaid expenses and are gradually allocated to the business performance of the following accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business expenses for each accounting period are based on the nature and extent of each type of expense to select an appropriate method and allocation basis. Prepaid expenses are gradually allocated to production and business expenses using the straight-line method.

#### ***11. Principles for recognizing liabilities***

Accounts payable to the seller are classified according to the following principles:

- a. Trade payables include amounts payable of a commercial nature arising from transactions involving the purchase of goods, services, or assets, and are owed to sellers (independent entities separate from the buyer, including payables between the parent company and subsidiaries, joint ventures, and associates). These payables also include amounts payable for imports made through an entrusted party (in consignment import transactions);
- b. Other payables include non-commercial payables that are not related to transactions involving the purchase, sale, or provision of goods and services:
  - Payables related to financial expenses, such as interest payable, dividends and profits payable, and payables for financial investment activities;
  - Payables arising from advances made by third parties; amounts received by the trustee from related parties for payment as designated in entrusted import-export transactions;
  - Non-commercial payables such as payables arising from borrowing assets, fines, compensation, surplus assets pending resolution, and payables related to social insurance, health insurance, unemployment insurance, and trade union fees, ...

When preparing the Financial Statements, the accountant classifies payables as long-term or short-term based on their remaining maturity. If evidence indicates that a loss is likely to occur, the accountant immediately recognizes a payable in accordance with the prudence principle.

Payables denominated in foreign currencies are revalued at the end of the period when preparing the Financial Statements. The actual transaction exchange rate used for revaluing foreign currency payables at the time of

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preparing the Financial Statements is the exchange rate published by the commercial bank where the Company frequently transacts (selected by the Company for transactions with the payable party).

### ***12. Principles for recognizing borrowings***

Borrowings with repayment terms exceeding 12 months from the date of the Financial Statements are presented as long-term borrowings and finance leases. Borrowings due within the next 12 months from the date of the Financial Statements are presented as short-term borrowings and finance leases to facilitate repayment planning.

Borrowing costs directly related to the loan (excluding interest payable), such as appraisal fees, audit fees, and loan application preparation costs, are recorded as financial expenses. If these costs arise from consolidated loans used for the purpose of investing in, constructing, or producing work-in-progress assets, they are capitalized.

When preparing the Financial Statements, the balances of borrowings denominated in foreign currencies are revalued at the actual exchange rate at the time of preparing the Financial Statements. Exchange rate differences arising from the settlement and end-of-period revaluation of foreign currency borrowings are recorded as financial income or financial expenses.

### ***13. Principles for recognizing and capitalizing borrowing costs***

Borrowing costs are recognized as production and business expenses for the period when incurred, except for borrowing costs directly related to the investment in construction or production of work-in-progress assets, which are capitalized as part of the asset's value when the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met.

Borrowing costs directly related to the investment in construction or production of work-in-progress assets, which require a period of more than 12 months to be put into use for their intended purpose or for sale, are capitalized as part of the asset's value. These costs include interest on loans, amortization of discounts or premiums on bond issuance, and other incidental costs related to the borrowing process.

For consolidated loans used for the construction of fixed assets and investment properties, interest on the loans is capitalized even when the construction period is less than 12 months.

### ***14. Principles for recognizing and capitalizing borrowing costs***

Payables for goods and services received from sellers or provided to buyers during the reporting period but not yet paid due to the absence of invoices or incomplete accounting documents are recognized as production and business expenses for the reporting period.

The recognition of payable expenses into production and business expenses for the period must follow the principle of matching revenue and expenses incurred during the period.

Payable expenses will be settled based on the actual costs incurred. The difference between the estimated accrual and actual expenses will be reversed.

### ***15. Principles for Recognizing Owner's Equity***

The owner's equity is recognized based on the actual capital contributed by the owner.



Capital surplus reflects the difference between the par value, direct costs related to the issuance of shares, and the issue price of the shares (including cases of reissuing treasury shares). It can result in a positive surplus (if the issue price is higher than the par value and the direct costs related to the issuance) or a negative surplus (if the issue price is lower than the par value and the direct costs related to the issuance).

Other equity reflects the business capital formed from the results of business operations or from donations, gifts, grants, or asset revaluation (if permitted to increase or decrease the owner's equity).

Treasury stocks are shares issued by the Company and repurchased by the Company. These shares are not canceled and will be reissued within the time frame specified by securities laws. Treasury stocks are recognized at their repurchase cost and presented on the Balance Sheet as a reduction in the owner's equity. The cost of treasury stocks when reissued or used for dividends, bonuses, ..., is calculated using the weighted average method.

Undistributed profit after tax reflects the business results (profits or losses) after corporate income tax and the distribution of profits or handling of losses by the Company. Profit distribution occurs when the Company has undistributed profit after tax not exceeding the undistributed profit after tax on the consolidated financial statements, after excluding the impact of any gains recognized from bargain purchase transactions. In the case of dividend payments, profits distributed to owners exceeding the undistributed profit after tax are recognized as a reduction in capital contributions. Undistributed profit after tax may be distributed to investors based on their capital contribution ratio, after approval by the General Meeting of Shareholders/Board of Directors and after the necessary allocations to reserves in accordance with the Company's Charter and Vietnamese legal regulations.

Dividends payable to shareholders are recognized as a payable on the Company's Balance Sheet after the dividend declaration by the Board of Directors and the notification of the dividend entitlement date by the Viet Nam Securities Depository and Clearing Corporation (VSDC).

## ***16. Principles and methods for recognizing revenue***

### **a. Sales Revenue**

Sales revenue is recognized when the following conditions are met:

- Most of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The Company no longer retains control over the goods as the owner or does not have control over the goods;
- The revenue is reasonably certain;
- The Company has received or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined

### **b. Service Revenue**

Service revenue is recognized when the outcome of the transaction can be reliably determined. In cases where the provision of services spans multiple periods, revenue is recognized in the period based on the portion of the work completed as of the Balance Sheet date of that period. The outcome of the service transaction is determined when the following conditions are met:

- The revenue is reasonably certain;
  - It is probable that economic benefits will be obtained from the service transaction;
  - The portion of work completed as of the Balance Sheet date can be determined;
  - The costs incurred for the transaction and the costs to complete the service transaction can be determined
- The portion of service work completed is determined using the method of evaluating completed work.

**c. Financial Revenue**

Revenue arising from interest, dividends, profit sharing and other financial income is recognized when both of the following conditions are met::

- It is probable that economic benefits will be obtained from the transaction;
- The revenue is reasonably certain.

Dividends and profit sharing are recognized when the Company has the right to receive the dividend or profit from its investment.

**d. Other Income**

Reflects income other than that arising from the Company's main business activities, including:

- Income from the sale or disposal of fixed assets;
- Income from sale and leaseback transactions;
- Tax refunds or reductions related to the sale of goods or provision of services, such as refundable export tax, reduced VAT, special consumption tax and environmental protection tax (EPT) that were previously paid;
- Compensation received from third parties to cover losses to assets (e.g., insurance proceeds, compensation for relocating business premises, and similar payments);
- Fines collected from customers for contract violations;
- Other income not listed above.

**17. Principles for accounting for cost of goods sold**

Reflects the cost of goods, products, or services sold during the period.

The provision for inventory devaluation is included in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value and the cost of inventory.

For the portion of inventory value that has been damaged or lost, the accountant immediately includes it in the cost of goods sold (after deducting any compensation, if applicable).

For direct material costs that exceed the normal consumption level, labor costs, and fixed production overhead costs that are not allocated to the value of inventory, the accountant immediately includes them in the cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not yet been identified as sold.

Import taxes, special consumption taxes, and environmental protection taxes that have been included in the cost of purchased goods, if refunded upon the sale of the goods, are recorded as a reduction in the cost of goods sold.

Cost of goods sold expenses that are not deductible for corporate income tax purposes according to tax law, but for which proper invoices and documentation exist and are recorded in accordance with the Company's accounting policies, are not reduced in accounting expenses but will be adjusted in the corporate income tax settlement to increase the taxable income.

#### ***18. Principles for accounting for financial expenses***

Reflects financial operating expenses, including costs or losses related to financial investment activities, lending and borrowing costs, costs for joint venture and associate contributions, losses from the sale of short-term securities, transaction costs related to the sale of securities; provisions for devaluation of trading securities, provisions for investment loss in other entities, losses arising from foreign currency sales, foreign exchange losses, ...

Financial expenses that are not deductible for corporate income tax purposes under tax law, but for which proper invoices and documentation exist and have been correctly recorded in accordance with the Company's accounting policies, are not reduced in accounting expenses. Instead, they are adjusted in the corporate income tax settlement to increase the amount of corporate income tax payable.

#### ***19. Principles for accounting for selling expenses and administrative expenses***

Selling expenses include actual costs incurred during the process of selling products, goods, or providing services, such as costs for offering, introducing products, advertising products, sales commissions, product warranty costs, storage, packaging, transportation costs, ...

Administrative expenses include: Salaries and wages of employees in the management department (salary, wages, allowances, ...); social insurance, health insurance, trade union funds, unemployment insurance for management personnel; office materials, labor tools, depreciation of fixed assets used for business management; land rent, business license tax; provisions for doubtful debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, ...); other cash expenses (hospitality, customer meetings, ...)

Selling expenses and administrative expenses that are not deductible for corporate income tax purposes under tax law, but for which proper invoices and documentation exist and have been correctly recorded in accordance with the Company's accounting policies, are not reduced in accounting expenses. Instead, they are adjusted in the corporate income tax settlement to increase the amount of corporate income tax payable.

#### ***20. Corporate Income Tax***

##### ***Current corporate income tax expense and deferred corporate income tax expense***

Current corporate income tax expense is determined based on taxable income for the year and the corporate income tax rate for the current accounting year.

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

Current corporate income tax expense is not offset against deferred corporate income tax expense.

##### ***Tax incentives and exemptions***

According to Clause 4, Article 11; Article 13; and Article 14 of Circular No. 96/2015/TT-BTC dated June 22, 2015, issued by the Ministry of Finance regarding corporate income tax, the Company is eligible for a preferential corporate income tax rate of 10% on income derived from cultivation activities in economically disadvantaged areas.

This tax reduction does not apply to other income sources, which are subject to a 20% tax rate.

## **21. Other accounting principles and methods**

### ***a. Financial Instruments***

#### ***Initial recognition***

##### **Financial Assets**

The Company's financial assets include cash and cash equivalents, receivables from customers and other receivables, loans, short-term and long-term investments. At initial recognition, financial assets are measured at acquisition cost/issuance cost plus other directly attributable costs related to the acquisition/issuance of those financial assets.

##### **Financial Liabilities**

The Company's financial liabilities include borrowings, payables to suppliers and other payables, and accrued expenses. At initial recognition, financial liabilities are measured at issuance cost plus other directly attributable costs related to the issuance of those financial liabilities.

#### ***Subsequent Measurement Currently***

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

### ***b. Related Parties***

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making decisions about financial and operating policies. The Company's related parties include:

- Enterprises that directly or indirectly, through one or more intermediaries, control, are controlled by, or are under common control with the Company, including the parent, subsidiary, and associate companies;
- Individuals who directly or indirectly hold voting power in the Company and have significant influence over the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the individuals mentioned above directly or indirectly hold a significant portion of the voting power or have significant influence over the Company.

In considering each related party relationship, attention should be paid to the substance of the relationship, not just its legal form.

**V.ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED BALANCE SHEET**

| 1. Cash and cash equivalents | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
|------------------------------|------------------------|------------------------|
| Cash on hand                 | 1,972,836,417          | 1,208,749,338          |
| Cash in banks                | 179,078,316,700        | 69,591,945,639         |
| Cash equivalents             | 332,535,386,560        | 215,377,529,403        |
| <b>Total</b>                 | <b>513,586,539,677</b> | <b>286,178,224,380</b> |

**2. Short-term financial investments**

**a. Held-to-maturity investments**

|                           | Ending Balance           |                          | Beginning Balance        |                          |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|                           | Cost                     | Book Value               | Cost                     | Book Value               |
| + Short-term              | 2,227,660,943,905        | 2,227,660,943,905        | 1,809,298,603,510        | 1,809,298,603,510        |
| - Term deposits           | 2,163,428,726,617        | 2,163,428,726,617        | 1,773,435,114,185        | 1,773,435,114,185        |
| - Bonds                   | 0                        | 0                        | 0                        | 0                        |
| - Others                  | 64,232,217,288           | 64,232,217,288           | 35,863,489,325           | 35,863,489,325           |
| + Deposit interest income | 64,232,217,288           | 64,232,217,288           | 35,863,489,325           | 35,863,489,325           |
| + Long-term               | 10,000,000,000           | 10,000,000,000           | 56,000,000,000           | 56,000,000,000           |
| - Term deposits           | 10,000,000,000           | 10,000,000,000           | 56,000,000,000           | 56,000,000,000           |
| - Bonds                   |                          |                          |                          | 0                        |
| <b>Total</b>              | <b>2,237,660,943,905</b> | <b>2,237,660,943,905</b> | <b>1,865,298,603,510</b> | <b>1,865,298,603,510</b> |

**3. Accounts receivable from customers**

|                                                                  | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|------------------------------------------------------------------|-----------------------|-----------------------|
| Dong Nai Kratie Rubber Development One Member Limited Company    | 9,574,612,345         | 6,936,518,349         |
| Binh Phuoc Kratie Rubber Company Limited                         | 451,829,032           |                       |
| Kim Tin Mdf Dong Phu Corporation                                 | 2,242,021,685         | 466,091,687           |
| Freewell (Viet Nam) Co.,Ltd                                      |                       | 304,751,374           |
| Harmoor Vietnam Company Limited                                  |                       | 726,363,503           |
| Pham Thi Thanh                                                   | 4,433,061,365         | 4,433,061,365         |
| Them Kieu Business Household                                     | 1,033,485,800         | 1,033,485,800         |
| Branch Of Unigreen Plastic Company Limited                       |                       | 417,267,975           |
| Con Cung Joint Stock Company                                     | 342,795,750           | 637,020,757           |
| VTV - Hyundai Home Shopping Company Limited                      | 281,352,620           | 281,352,620           |
| Xin Chun Viet Nam Furniture Company Limited                      |                       | 262,891,591           |
| Nochy Trading Company Limited – Binh Phuoc Branch                | 1,175,360,548         | 126,657,720           |
| Thien Duong Wood Processing Trading and Services Company Limited |                       | 178,000,000           |
| HANGLITAI TEXTILE INDUSTRY COMPANY LIMITED                       |                       | 262,917,546           |
| Vietnam Rubber Group - Joint Stock Company                       | 4,200,000,000         |                       |
| Huy Thang Agriculture One Member Limited Liability Company       | 352,595,502           |                       |
| R1 International Pte Ltd                                         | 1,217,527,374         |                       |
| DNS CO., LTD                                                     | 1,304,476,378         |                       |
| LG COMMTRADE PTY LTD                                             | 6,331,112,928         |                       |
| INTERNATIONAL DE POLIMEROS – INPOL S.A.                          | 2,668,192,084         |                       |
| Other receivables                                                | 9,036,241,688         | 8,155,338,774         |
| <b>Total</b>                                                     | <b>44,644,665,099</b> | <b>24,221,719,061</b> |



#### 4. Short-term prepaid expenses

|                                                                           | 30/09/2026<br>VND    | 01/01/2026<br>VND    |
|---------------------------------------------------------------------------|----------------------|----------------------|
| Dong Xoai-Binh Phuoc Land Fund Development Center                         |                      | 135,000,000          |
| Thang Long Consultant And Transfer Environment Technology Company Limited | 209,846,000          | 209,846,000          |
| Hanoi Fire Prevention and Fighting Equipment Company Limited              | 688,440,000          |                      |
| Amv Resources Sdn.Bhd                                                     | 159,579,744          | 159,579,744          |
| Hai Duong Environment and Investment Development Company Limited          |                      | 189,466,800          |
| FPT Securities Joint Stock Company – Ho Chi Minh City Branch              |                      | 19,250,000           |
| A.A.P Architecture and Planning Consulting Company Limited                | 103,574,367          |                      |
| Thai Nguyen Equipment & Construction Company Limited                      | 3,240,000            |                      |
| Dong Nai City Department of Agriculture and Environment                   | 32,135,902           |                      |
| Dong Nai Telecommunications - Vietnam Posts and Telecommunications Group  | 176,387              |                      |
| AC&D Design & Construction Consulting Company Limited                     | 42,651,959           |                      |
| QUOC THINH BP COMPANY LIMITED                                             | 99,132,130           |                      |
| Vietnam Association of Practicing Accountants – Branch                    | 1,600,000            |                      |
| Energy Consulting and Equipment Joint Stock Company                       | 150,000,000          |                      |
| DANG TIEN TECHNOLOGY ENGINEERING COMPANY LIMITED                          | 375,840,000          |                      |
| SAIGON TECHNOLOG COMPANY LIMITED                                          | 330,428,160          |                      |
| Others                                                                    | 342,295,792          | 333,170,000          |
| <b>Total</b>                                                              | <b>2,538,940,441</b> | <b>1,046,312,544</b> |

#### 5. Other short-term receivables

|                                                               | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|---------------------------------------------------------------|-----------------------|-----------------------|
| - Advance payment                                             | 9,417,837,947         | 7,920,206,421         |
| - Short-term deposits, pledged amounts                        |                       |                       |
| Receivables from SNKP Power Company Limited                   | 10,857,620,829        | 11,949,821,011        |
| Receivables related to social insurance and trade union funds | 238,516,418           | 238,516,418           |
| Others                                                        | 749,287,331           | 1,175,443,478         |
| <b>Total</b>                                                  | <b>21,263,262,525</b> | <b>21,283,987,328</b> |

#### 6. Other long-term receivables

|                                                                                                                   | 30/09/2026<br>VND    | 01/01/2026<br>VND    |
|-------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| Long-term Security Deposits and Deposits                                                                          | 3,381,676,823        | 3,657,909,759        |
| Funding for support of social insurance, health insurance, and unemployment insurance for ethnic minority workers | 272,609,209          | 6,284,602,588        |
| <b>Total</b>                                                                                                      | <b>3,654,286,032</b> | <b>9,942,512,347</b> |

#### 7. Inventories

|                                        | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
|----------------------------------------|------------------------|------------------------|
| Materials and supplies                 | 46,352,812,376         | 43,357,922,296         |
| Tools                                  | 8,601,971,313          | 14,244,317,367         |
| Work-in-progress                       | 21,317,893,290         | 35,552,857,654         |
| Finished goods                         | 84,001,537,992         | 164,908,774,511        |
| Inventory goods                        | 307,665,226            | 353,877,814            |
| Outward goods on consignment           | 2,043,332,828          | 2,727,059,446          |
| Provision for devaluation of inventory | (2,533,946,623)        | (2,803,624,669)        |
| <b>Total cost of inventory</b>         | <b>160,091,266,402</b> | <b>258,341,184,419</b> |

| 8. Short-term prepaid expenses | 30/09/2026<br>VND  | 01/01/2026<br>VND  |
|--------------------------------|--------------------|--------------------|
| Short-term prepaid expenses    | 521,547,788        | 394,106,198        |
| <b>Total</b>                   | <b>521,547,788</b> | <b>394,106,198</b> |

| 9. Taxes and other obligations to the State Budget | 30/09/2026<br>VND     | 01/01/2026<br>VND      |
|----------------------------------------------------|-----------------------|------------------------|
| VAT                                                | 4,823,978             |                        |
| Corporate income tax                               | 18,980,812,272        | 45,393,958,983         |
| Personal income tax                                | 8,346,422,713         | 5,352,003,831          |
| Property tax                                       | 19,884,734,839        | 53,781,369,392         |
| Natural resource tax                               | 1,609,922             | 1,350,692              |
| Other taxes                                        |                       | 6,526,320              |
| <b>Total</b>                                       | <b>47,218,403,724</b> | <b>104,535,209,218</b> |

10. Increase/ (decrease) of Tangible fixed assets (Details can be found in the attached Appendix 01)

11. Increase/ (decrease) of intangible fixed assets

| Items                                                | Land use right | Computer software | Others      | Total         |
|------------------------------------------------------|----------------|-------------------|-------------|---------------|
| Initial costs                                        |                |                   |             |               |
| Beginning balance                                    | 1,457,089,859  | 2,702,387,470     | 193,303,509 | 4,352,780,838 |
| Increase in the year                                 |                | 56,000,000        | -           | 56,000,000    |
| - Due to purchase                                    |                | 56,000,000        |             | 56,000,000    |
| - Due to construction investment                     |                |                   |             | -             |
| - Increase due to conversion of financial statements |                |                   |             | -             |
| - Increase due to merger                             |                |                   |             | -             |
| Decrease in the year                                 | 8,768,006      | 9,278,649         | -           | 18,046,655    |
| - Due to disposal of fixed assets                    |                |                   |             | -             |
| - Decrease due to conversion of financial statements | 8,768,006      | 9,278,649         |             | 18,046,655    |
| - Decrease due to merger                             |                |                   |             | -             |
| Ending balance                                       | 1,448,321,853  | 2,749,108,821     | 193,303,509 | 4,390,734,183 |
| Depreciation of fixed assets                         |                |                   |             |               |
| Beginning balance                                    | 346,539,356    | 2,013,426,136     | 178,727,267 | 2,538,692,759 |
| Increase in the year                                 | 89,853,431     | 150,117,336       | 20,449,241  | 260,420,008   |
| - Due to depreciation of fixed assets                | 89,853,431     | 150,117,336       | 20,449,241  | 260,420,008   |
| - Increase due to conversion of financial statements |                |                   |             | -             |
| - Increase due to merger                             |                |                   |             | -             |
| Decrease in the year                                 | 1,221,294      | 9,278,649         | -           | 10,499,943    |
| - Due to disposal of fixed assets                    |                |                   |             | -             |
| - Decrease due to conversion of financial statements | 1,221,294      | 9,278,649         |             | 10,499,943    |
| - Decrease due to merger                             |                |                   |             | -             |
| Ending balance                                       | 435,171,493    | 2,154,264,823     | 199,176,508 | 2,788,612,824 |
| Remaining value                                      | 1,013,150,360  | 594,843,998       | (5,872,999) | 1,602,121,359 |
| Beginning balance                                    | 1,110,550,503  | 688,961,334       | 14,576,242  | 1,814,088,079 |
| Ending balance                                       | 1,013,150,360  | 594,843,998       | (5,872,999) | 1,602,121,359 |

| 12. LONG-TERM BIOLOGICAL ASSETS                   | 30/09/2026<br>VND    | 01/01/2026<br>VND    |
|---------------------------------------------------|----------------------|----------------------|
| Plants cultivated for one-time harvesting         |                      |                      |
| - Afforestation costs                             | 2,815,788,116        | 2,798,980,116        |
| - Interplanted forest established in 2021         | 1,750,486,717        | 1,645,600,862        |
| - Replanted trees in 2022 (for timber production) | 2,532,878,031        | 2,350,819,403        |
| - Interplanted timber trees in 2023               | 1,768,299,707        | 1,564,354,435        |
| - Other cultivated trees                          | 416,024,283          | 398,230,539          |
| <b>Total</b>                                      | <b>9,283,476,854</b> | <b>8,757,985,355</b> |

|                                                              |                           |                         |
|--------------------------------------------------------------|---------------------------|-------------------------|
| 13. Construction in progress                                 | 30/09/2026<br>VND         | 01/01/2026<br>VND       |
| Basic plantation establishment in Vietnam                    | 182,253,479,755           | 193,688,346,752         |
| Basic plantation establishment in Cambodia                   | 826,744,612               |                         |
| Bac Dong Phu Industrial Park Project                         | 12,927,758,863            | 7,352,147,798           |
| Other construction and basic establishment costs             | 583,247,118               | 1,426,060,145           |
| <b>Total</b>                                                 | <b>196,591,230,348</b>    | <b>202,466,554,695</b>  |
| 14. Investment in associates                                 | 30/09/2026<br>VND         | 01/01/2026<br>VND       |
| <b>Total</b>                                                 |                           | <b>0</b>                |
| 15. Other long-term investments                              | 30/09/2026<br>VND         | 01/01/2026<br>VND       |
| a. Stock investment (*)                                      | 0                         | 0                       |
| b. Investment capital                                        | 127,733,870,000           | 127,733,870,000         |
| Rubber Trading And Tourism Services Joint Stock Company      | 19,895,870,000            | 19,895,870,000          |
| Phu Thinh Investment Construction Rubber Joint Stock Company | 1,500,000,000             | 1,500,000,000           |
| Sa Thay Rubber Join Stock Company                            | 71,277,000,000            | 71,277,000,000          |
| Dau Tieng Lao Cai Rubber Joint Stock Company                 | 24,611,000,000            | 24,611,000,000          |
| 741 National Highway BOT Business Joint Stock Company        | 10,450,000,000            | 10,450,000,000          |
| <b>Total</b>                                                 | <b>127,733,870,000</b>    | <b>127,733,870,000</b>  |
| 17. Long-term financial investment provisions                | 30/09/2026<br>VND         | 01/01/2026<br>VND       |
| Rubber Trading And Tourism Services Joint Stock Company      | (18,648,490,161)          | (18,657,723,631)        |
| <b>Total</b>                                                 | <b>(18,648,490,161)</b>   | <b>(18,657,723,631)</b> |
| 18. Long-term prepaid expenses                               | 30/09/2026<br>VND         | 01/01/2026<br>VND       |
| Long-term prepaid expenses                                   | 517,279,358,461           | 379,842,358,716         |
| <b>Total</b>                                                 | <b>517,279,358,461</b>    | <b>379,842,358,716</b>  |
| 19. Short-term borrowings and financial leases               | 30/09/2026<br>VND         | 01/01/2026<br>VND       |
| Short-term loans                                             | -                         | 0                       |
| Short-term borrowings and finance lease liabilities          | 142,303,939,638           |                         |
| Current portion of long-term debt                            | -                         | -                       |
| <b>Total</b>                                                 | <b>142,303,939,638.00</b> | <b>0</b>                |

## 20. Accounts payable to suppliers

|                                                                                                                                           | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| ATPD Construction Trangding Co.,Ltd.                                                                                                      | 7,053,266,349         | 9,045,762,096         |
| SNKRP Electric Power Company Limited                                                                                                      | 1,012,459,675         | 1,264,705,147         |
| Trung Thong Trading and Service Co.,Ltd                                                                                                   | 97,966,808            | 310,729,045           |
| CND Co., Ltd                                                                                                                              | 867,858,886           | 881,279,841           |
| Tang Dong Hai Mechanical Construction Company Limited                                                                                     |                       | 189,915,000           |
| Khanh Hung Company Limited                                                                                                                |                       | 1,495,028,302         |
| TIQE (Cambodia) Equipment Co., Ltd                                                                                                        |                       | 362,537,805           |
| RUBBER ENGINEERING JOINT STOCK COMPANY                                                                                                    | 56,244,910            |                       |
| Thinh Phat Dat Construction Company Limited                                                                                               |                       |                       |
| Thang Long Bridge and Road Construction One Member Company Limited                                                                        | 4,650,000             |                       |
| Thai Lai Binh Phuoc One Member Company Limited                                                                                            | 6,773,600             |                       |
| Tin Cuong Phat Survey, Design and Construction Consulting Joint Stock Company                                                             | 62,438,032            |                       |
| TRANG PHUC AN COMPANY LIMITED                                                                                                             | 432,000,000           |                       |
| HONG HAI PRODUCTION, TRADING AND SERVICE JOINT STOCK COMPANY                                                                              | 50,760,000            |                       |
| PHAN KHAC THUONG PRIVATE ENTERPRISE                                                                                                       | 112,752,000           |                       |
| DAI TRUNG TIN IMPORT EXPORT TRADING AND SERVICES COMPANY LIMITED                                                                          | 30,252,960            |                       |
| FPT SECURITIES JOINT STOCK COMPANY – HO CHI MINH POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 2 – SOLAR POWER PLANT MANAGEMENT BRANCH | 8,250,000             |                       |
| HOANG HAI COMPANY                                                                                                                         | 193,466,064           |                       |
| THIEN VINH INTERNATIONAL COMPANY LIMITED                                                                                                  | 112,000,000           |                       |
| Payables to Other Companies                                                                                                               | 1,025,875,800         |                       |
|                                                                                                                                           | 1,111,462,712         | 1,237,108,939         |
| <b>Total</b>                                                                                                                              | <b>12,238,477,796</b> | <b>14,787,066,175</b> |

## 21. Short - term advances from customers

|                                                                  | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|------------------------------------------------------------------|-----------------------|-----------------------|
| Dang Thai Gia One Member Company Limited                         |                       | 540,484,564           |
| Hung Yen Agricultural Products Import Export Company Limited     |                       | 3,639,269,184         |
| Phat Dat Real Estate Joint Stock Company                         |                       |                       |
| Hoang Tam Phat Agriculture Company Limited                       |                       | 509,090,400           |
| Phu Thinh Rubber Joint Stock Company                             |                       | 107,321,760           |
| Hong-Tuong One Member Company Limited                            | 1,290,695,352.00      | 1,005,943,617         |
| Thang Thang Loi One Member Company Limited                       |                       | 660,500,000           |
| Mien Dong Agricultural Products Company Limited                  | 2,651,598,897         | 5,265,437,912         |
| Branch of Agricultural Wood One Member Company Limited           | 686,004,586           | 1,162,844,597         |
| Huynh Hai Nam Trading - Import Export Joint Stock Company        |                       | 528,813,747           |
| Indochina Chemical and Plastics Company Limited                  | 7,768,807,200         | 1,217,448,960         |
| T2T Rubber Company Limited                                       |                       | 1,635,606,840         |
| Ho Minh Hiep                                                     |                       | 1,060,605,000         |
| Duy Phuong Manufacturing Trading - Import Export Company Limited |                       | 930,338,000           |
| Phan Tien Cuong                                                  |                       | 990,302,760           |
| GLOBAL GLORY LIMITED                                             | 3,644,633,205         | 4,999,685,841         |
| WINHOLD INTERNATIONAL CO.,LTD                                    | 3,871,332,135         |                       |
| DAI THANG RUBBER COMPANY LIMITED                                 | 420,000,000           |                       |
| NAM LONG COMPANY LIMITED                                         | 420,000,000           |                       |
| BIO PLUS COMPANY LIMITED                                         | 824,188,800           |                       |
| MINH LONG RUBBER TRADING AND MANUFACTURING COMPANY LIMITED       | 441,000,000           |                       |
| Others                                                           | 799,398,088           | 567,841,610           |
| <b>Total</b>                                                     | <b>22,817,658,263</b> | <b>24,821,534,792</b> |

**22. Taxes and others payable to State Treasury**

|                         | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|-------------------------|-----------------------|-----------------------|
| VAT on local sales      | 4,774,270,307         | 1,348,898,893         |
| Corporate income tax    | 37,685,036,898        | 19,232,226,397        |
| Personal income tax     | 102,856,645           | 478,680,924           |
| Natural resource tax    |                       |                       |
| Property tax            |                       |                       |
| Export and import taxes |                       |                       |
| Other taxes             | 25,039,291            | 80,223,911            |
| <b>Total</b>            | <b>42,587,203,141</b> | <b>21,140,030,125</b> |

**23. Short-term payable expenses**

|                             | 30/09/2026<br>VND    | 01/01/2026<br>VND  |
|-----------------------------|----------------------|--------------------|
| Short-term payable expenses | 1,789,603,808        | 587,613,167        |
| <b>Total</b>                | <b>1,789,603,808</b> | <b>587,613,167</b> |

**24. Other short-term payables**

|                                                                        | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|------------------------------------------------------------------------|-----------------------|-----------------------|
| Received deposits, collateral                                          | 1,866,567,141         | 2,156,215,441         |
| Trade union fees                                                       | 821,180,324           | 294,904,673           |
| Payable for land lease deposit for Industrial Park as per contract     | 5,027,591,250         | 3,027,591,250         |
| Payable for reforestation expenses                                     | 2,517,682,639         | 2,517,682,639         |
| Payable dividends to shareholders                                      |                       |                       |
| Payables for the purchase of rubber latex from smallholder             | 1,489,435,133         | 2,221,118,659         |
| Payable for Social Insurance, Health Insurance, Unemployment Insurance | 848,055,568           | 883,245,406           |
| Branch of Quang Minh Tien Joint Stock Company                          |                       | 786,000,000           |
| VIET NAM RUBBER GROUP - JOINT STOCK COMPANY                            | 502,000,000           |                       |
| Other                                                                  | 582,438,479           | 982,101,666           |
| <b>Total</b>                                                           | <b>13,654,950,534</b> | <b>12,868,859,734</b> |

**25. Payment of dividends and profits**

|                                                               | 30/09/2026<br>VND    | 01/01/2026<br>VND    |
|---------------------------------------------------------------|----------------------|----------------------|
| Dividends and profits payable to non-controlling shareholders | 1,070,295,845        | 1,353,259,195        |
| <b>Total</b>                                                  | <b>1,070,295,845</b> | <b>1,353,259,195</b> |

**26. Deferred revenue****26.1 Short-term**

|                                                  | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|--------------------------------------------------|-----------------------|-----------------------|
| Deferred revenue from industrial park operations | 27,103,664,840        | 27,172,169,865        |
| Other short-term deferred revenue                | 10,726,007,991        | 15,552,707,991        |
| <b>Total</b>                                     | <b>37,829,672,831</b> | <b>42,724,877,856</b> |

## 26.2 Long-term

|                                                  | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
|--------------------------------------------------|------------------------|------------------------|
| Deferred revenue from industrial park operations | 912,123,049,664        | 932,326,600,807        |
| <b>Total</b>                                     | <b>912,123,049,664</b> | <b>932,326,600,807</b> |

## 27. Other long-term payables

|                | 30/09/2026<br>VND  | 01/01/2026<br>VND  |
|----------------|--------------------|--------------------|
| Other payables | 183,714,854        | 183,714,854        |
| <b>Total</b>   | <b>183,714,854</b> | <b>183,714,854</b> |

## 28. Science and technology development fund

|                                         | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
|-----------------------------------------|------------------------|------------------------|
| Science and technology development fund | 203,913,625,301        | 102,153,787,535        |
| <b>Total</b>                            | <b>203,913,625,301</b> | <b>102,153,787,535</b> |

## 29. Owners' equity

(Details can be found in the attached Appendix 03)

### 29.1 Statement of changes in equity

### 29.2 Details of Owner's Contributed Capital

| Items                                         | 30/09/2026<br>VND      | 01/01/2026<br>VND      |
|-----------------------------------------------|------------------------|------------------------|
| Capital Contributions of Shareholders         | 868,859,320,000        | 868,859,320,000        |
| + Viet Nam Rubber Group - Joint Stock Company | 480,000,000,000        | 480,000,000,000        |
| + Treasury Stocks                             | -                      | -                      |
| + Other Shareholders                          | 388,859,320,000        | 388,859,320,000        |
| <b>Total</b>                                  | <b>868,859,320,000</b> | <b>868,859,320,000</b> |

### 29.3. Shares

|                                                   | 30/09/2026 | 01/01/2026 |
|---------------------------------------------------|------------|------------|
| Number of Shares Registered for Issuance          | 86,885,932 | 86,885,932 |
| Number of Shares Issued to the Public             | 86,885,932 | 86,885,932 |
| - Common Shares                                   | 86,885,932 | 86,885,932 |
| - Preferred Shares                                | -          | -          |
| Number of Shares Repurchased in the Previous Year | -          | -          |
| - Common Shares                                   | -          | -          |
| - Preferred Shares                                | -          | -          |
| Number of Shares Repurchased in the Current Year  | -          | -          |
| - Common Shares                                   | -          | -          |
| - Preferred Shares                                | -          | -          |
| - Number of outstanding shares                    | 86,885,932 | 86,885,932 |
| - Common Shares                                   | 86,885,932 | 86,885,932 |
| - Preferred Shares                                | -          | -          |

\* Book value of outstanding shares: VND 10,000 per Share

## 30. Off balance sheet items

| 30. Off balance sheet items                          |          | 30/09/2026 | 01/01/2026    |            |
|------------------------------------------------------|----------|------------|---------------|------------|
|                                                      |          | VND        | VND           |            |
| Vật tư hàng hóa nhận giữ hộ, gia công, nhận ủy thác: | Quantity | Type       | Specification | Quality    |
| Mủ cao su quy khô                                    | 80.64    | SVR CV60   |               | New Goods  |
|                                                      | 80.64    | SVR10      |               | New Goods  |
|                                                      | 120.96   | SVR 3L     |               | New Goods  |
| Liquid Rubber Latex                                  | 79.16    | Latex HA   | Creamed Latex |            |
| Foreign Currencies                                   |          |            |               |            |
| - US Dollar (USD)                                    |          |            | 817,807       | 687,944.91 |
| - Euro (EUR)                                         |          |            | 100           | 100        |
| - Riel (KHR)                                         |          |            | 100,745,303   | 91,460,856 |

# VI. Supplementary Information to Items Disclosed in the Income Statement

## 31. Revenue from sales of goods and provision of services

|                                                       | 30/09/2026               | 30/09/2025             |
|-------------------------------------------------------|--------------------------|------------------------|
|                                                       | VND                      | VND                    |
| Revenue from sales of goods and provision of services | 1,219,588,438,957        | 886,380,337,165        |
| <b>Total</b>                                          | <b>1,219,588,438,957</b> | <b>886,380,337,165</b> |

## 32. Revenue deductions

|                 | 30/09/2026            | 30/09/2025        |
|-----------------|-----------------------|-------------------|
|                 | VND                   | VND               |
| Sales returns   | 261,825,587           | 36,444,445        |
| Sales discounts |                       |                   |
| <b>Total</b>    | <b>261,825,587.00</b> | <b>36,444,445</b> |

## 33. Net revenue from sales of goods and provision of services

|                                                           | 30/09/2026               | 30/09/2025             |
|-----------------------------------------------------------|--------------------------|------------------------|
|                                                           | VND                      | VND                    |
| Net revenue from sales of goods and provision of services | 1,219,326,613,370        | 886,343,892,720        |
| <b>Total</b>                                              | <b>1,219,326,613,370</b> | <b>886,343,892,720</b> |

## 34. Cost of goods sold

|                    | 30/09/2026             | 30/09/2025             |
|--------------------|------------------------|------------------------|
|                    | VND                    | VND                    |
| Cost of goods sold | 722,366,764,294        | 540,647,961,301        |
| <b>Total</b>       | <b>722,366,764,294</b> | <b>540,647,961,301</b> |

## 35. Financial income

|                                    | 30/09/2026             | 30/09/2025            |
|------------------------------------|------------------------|-----------------------|
|                                    | VND                    | VND                   |
| Interest from Deposits and Loans   | 100,933,448,133        | 74,268,962,635        |
| Dividends and Profits Distributed  | 36,100,800             | 7,583,182,620         |
| Profit from Foreign Currency Sales | 30,285,210             | 348,928,900           |
| Realized Foreign Exchange Gain     | 5,518,054,040          | 1,181,376,498         |
| Other Financial Revenues           |                        |                       |
| <b>Total</b>                       | <b>106,517,888,183</b> | <b>83,382,450,653</b> |

## 36. Financial expenses

|                                                             | 30/09/2026           | 30/09/2025           |
|-------------------------------------------------------------|----------------------|----------------------|
|                                                             | VND                  | VND                  |
| Realized Foreign Exchange Loss                              | 190,690,352          | 906,886,909          |
| Provision/Reversal for Impairment of Long-term Investments  | (9,233,470)          | (25,211,756)         |
| Loss from Foreign Currency Sales                            | 390,000              | 21,500,000           |
| Foreign Exchange Loss from Revaluation of Year-end Balances | 699,853,218          | 671,573,281          |
| Other Financial Expenses                                    | 482,993,801          | 554,067,961          |
| <b>Total</b>                                                | <b>1,364,693,901</b> | <b>2,128,816,395</b> |

## 37. Selling expenses

|                  | 30/09/2026           | 30/09/2025           |
|------------------|----------------------|----------------------|
|                  | VND                  | VND                  |
| Selling expenses | 9,333,549,943        | 9,723,300,468        |
| <b>Total</b>     | <b>9,333,549,943</b> | <b>9,723,300,468</b> |

|                                                     |  |                        |                        |
|-----------------------------------------------------|--|------------------------|------------------------|
| <b>38. General and administration expenses</b>      |  | <u>30/09/2026</u>      | <u>30/09/2025</u>      |
|                                                     |  | VND                    | VND                    |
| General and administration expenses                 |  | 180,342,773,707        | 67,544,709,723         |
| <b>Total</b>                                        |  | <b>180,342,773,707</b> | <b>67,544,709,723</b>  |
| <b>39. Other income</b>                             |  | <u>30/09/2026</u>      | <u>30/09/2025</u>      |
|                                                     |  | VND                    | VND                    |
| Other income                                        |  | 156,146,944,457        | 31,391,065,644         |
| <b>Total</b>                                        |  | <b>156,146,944,457</b> | <b>31,391,065,644</b>  |
| <b>40. Other expenses</b>                           |  | <u>30/09/2026</u>      | <u>30/09/2025</u>      |
|                                                     |  | VND                    | VND                    |
| Other expenses                                      |  | 22,827,534,109         | 15,506,981,450         |
| <b>Total</b>                                        |  | <b>22,827,534,109</b>  | <b>15,506,981,450</b>  |
| <b>41. Current Corporate Income Tax Expenses</b>    |  | <u>30/09/2026</u>      | <u>30/09/2025</u>      |
|                                                     |  | VND                    | VND                    |
| Current Corporate Income Tax Expenses               |  | 111,620,193,701        | 72,057,696,997         |
| <b>Total</b>                                        |  | <b>111,620,193,701</b> | <b>72,057,696,997</b>  |
| <b>42. Deferred Corporate Income Tax Expenses</b>   |  | <u>30/09/2026</u>      | <u>30/09/2025</u>      |
|                                                     |  | VND                    | VND                    |
| Deferred Corporate Income Tax Expenses              |  | 438,186,835            | 458,708,930            |
| <b>Total</b>                                        |  | <b>438,186,835</b>     | <b>458,708,930</b>     |
| <b>43. Production and business costs by element</b> |  | <u>30/09/2026</u>      | <u>30/09/2025</u>      |
|                                                     |  | VND                    | VND                    |
| Raw Materials and Supplies Costs                    |  | 155,273,763,501        | 112,922,131,537        |
| Staff costs                                         |  | 278,359,834,465        | 263,361,267,694        |
| Tools, Instruments, and Equipment Costs             |  | 19,275,359,727         | 20,632,868,545         |
| Depreciation of Fixed Assets                        |  | 100,826,761,710        | 101,247,927,301        |
| Taxes, Fees, and Charges                            |  | 84,706,588,447         | 40,942,138,030         |
| Outsourced Service Costs                            |  | 23,345,822,969         | 31,074,305,984         |
| Other Cash Expenses                                 |  | 30,111,618,640         | 40,363,831,082         |
| Provision for the science fund during the year      |  | 101,759,837,766        |                        |
| Provision/Reversal of Provisions                    |  | 5,407,451,208          |                        |
| <b>Total</b>                                        |  | <b>799,067,038,433</b> | <b>610,544,470,173</b> |

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**VII. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED STATEMENT OF CASH FLOWS**

*Unit: VND*

| <b>01. Actual loan proceeds received during the period</b> | <b>Current period</b> | <b>Previous period</b> |
|------------------------------------------------------------|-----------------------|------------------------|
| Proceeds from loans under standard contracts               | 0                     | 0                      |
| Proceeds from loans in other forms                         | 0                     | 0                      |
| <b>Total</b>                                               | <b>0</b>              | <b>0</b>               |

| <b>02. Amount of principal repaid during the period</b> | <b>Current period</b> | <b>Previous period</b> |
|---------------------------------------------------------|-----------------------|------------------------|
| Repayment of principal under standard loan contracts    | 0                     | 0                      |
| Repayment of loans in other forms                       | 0                     | 0                      |
| <b>Total</b>                                            | <b>0</b>              | <b>0</b>               |

**VIII. OTHERS INFORMATION**

**01. Application of new accounting regulations**

On November 6, 2009, the Ministry of Finance issued Circular No. 210/2009/TT-BTC, which provides guidelines for applying international accounting standards regarding the presentation of financial statements and disclosures of financial instruments. This circular is applicable for the presentation and disclosure of financial instruments in the financial statements starting from 2011.

Additionally, this circular requires the Company to consider the terms in complex financial instruments to determine whether the instrument includes both debt and equity components. The portion classified as debt must be presented separately from the portion classified as financial assets or equity on the balance sheet. This circular's requirements do not affect the Company's financial position and business performance as the Company has not issued any complex financial instruments.

**02. Transactions and balances with related parties**

The following parties are identified as related parties of the Company:

| <b>Name</b>                              | <b>Location</b>  | <b>Relationship</b> |
|------------------------------------------|------------------|---------------------|
| Viet Nam Rubber Group - JSC              | Ho Chi Minh City | Parent company      |
| Bac Dong Phu Industrial Park Corporation | Dong Nai City    | Subsidiary          |
| Dong Phu Technical Rubber JSC            | Dong Nai City    | Subsidiary          |
| Dong Phu - Kratie Rubber JSC             | Dong Nai City    | Subsidiary          |

*a. Transactions with related parties*

| <u>Related parties</u>                        | <u>Transactions</u>                                                                                                  | <u>Amount</u>                                   |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Bac Dong Phu Industrial Park Corporation      | Sale of domestic water<br>Receipts from the sale of domestic water                                                   | 2,578,976,400<br>2,578,976,400                  |
| Dong Phu Technical Rubber Joint Stock Company | Sale of natural rubber latex and domestic water<br>Proceeds from the sale of natural rubber latex and domestic water | 4,303,089,000<br>4,303,089,000                  |
| Viet Nam Rubber Group - Joint Stock Company   | Sale of rubber latex<br>Receipts from the sale of rubber latex<br>Other payables                                     | 19,446,000,000<br>15,246,000,000<br>502,000,000 |

*c. Transactions with key management personnel*

|                                                                    |                       |                        |
|--------------------------------------------------------------------|-----------------------|------------------------|
| <b>Board of Directors' Remuneration</b>                            | <u>Current period</u> | <u>Previous period</u> |
| Opening balance                                                    |                       | 0                      |
| Amount payable during the period                                   | 1,017,603,629         | 707,513,405            |
| Amount paid during the period                                      | (1,017,603,629)       | ( 707,513,405 )        |
| <b>Remaining payable at the end of the period</b>                  | <u>0</u>              | <u>0</u>               |
| <b>Income of the Board of Management and Chief Accountant</b>      | <u>Current period</u> | <u>Previous period</u> |
| Salary, Social Insurance, Health Insurance, Unemployment Insurance | 3,616,283,089         | 2,129,240,065          |
| Bonuses                                                            | 0                     | 0                      |
| <b>Total</b>                                                       | <u>3,616,283,089</u>  | <u>2,129,240,065</u>   |
| <b>Income of the Board of Supervisors</b>                          |                       |                        |
| Amount payable during the period                                   | 846,786,070           | 364,874,312            |
| Amount paid during the period                                      | ( 846,786,070 )       | (364,874,312)          |
| <b>Remaining payable at the end of the period</b>                  | <u>0</u>              | <u>0</u>               |

**d. Employees**

As of September 30, 2026, the total number of employees of the company is: 3,376.



### 03. Segment information

#### Business segmentation:

|                                                    | Latex business         | Rubber tree trading      | Other activities         | Total                    |
|----------------------------------------------------|------------------------|--------------------------|--------------------------|--------------------------|
|                                                    | VND                    | VND                      | VND                      | VND                      |
| Net revenue from external sales                    | 967,997,670,174        | 182,410,557,372          | 68,918,385,824           | 1,219,326,613,370        |
| Net revenue from sales of goods and provision of s | <u>299,087,225,722</u> | <u>172,084,516,911</u>   | <u>25,788,106,443</u>    | <u>496,959,849,076</u>   |
| Total cost of buying fixed assets                  | (55,108,308,761)       |                          |                          |                          |
| Departmental assets                                | 705,629,765,699        | 1,060,947,603,555        | 642,583,411,987          | 2,409,160,781,241        |
| Unallocated assets                                 |                        |                          |                          | 2,860,332,863,421        |
| Total assets                                       | <u>705,629,765,699</u> | <u>1,060,947,603,555</u> | <u>642,583,411,987</u>   | <u>5,269,493,644,662</u> |
| Departmental liabilities                           | 378,950,231,452        |                          | 1,137,468,572,592        | 1,516,418,804,044        |
| Unallocated liabilities                            |                        |                          |                          | 22,888,999,571           |
| Total liabilities                                  | <u>378,950,231,452</u> | <u>-</u>                 | <u>1,137,468,572,592</u> | <u>1,539,307,803,615</u> |

#### Geographical segments:

|                                   | Domestic          | Export          | Total             |
|-----------------------------------|-------------------|-----------------|-------------------|
|                                   | VND               | VND             | VND               |
| Net revenue from external sales   | 1,074,794,454,276 | 144,532,159,094 | 1,219,326,613,370 |
| Total assets                      |                   |                 | 5,269,493,644,662 |
| Total cost of buying fixed assets |                   |                 | (55,108,308,761)  |



**04. Fair value of financial assets and liabilities**

| A.<br>Financial<br>Assets                     | Book value               |                         |                          |                         |
|-----------------------------------------------|--------------------------|-------------------------|--------------------------|-------------------------|
|                                               | Beginning balance        |                         | Ending balance           |                         |
|                                               | Cost                     | Provision               | Cost                     | Provision               |
| Cash and cash equivalents                     | 286,178,224,380          |                         | 513,586,539,677          |                         |
| Receivables from customers, other receivables | 55,448,218,736           | (4,928,781,706)         | 69,562,213,656           | (10,605,910,960)        |
| Short-term investments                        | 1,809,298,603,510        |                         | 2,227,660,943,905        |                         |
| Long-term investments                         | 183,733,870,000          | (18,657,723,631)        | 137,733,870,000          | (18,648,490,161)        |
| <b>Total</b>                                  | <b>2,334,658,916,626</b> | <b>(23,586,505,337)</b> | <b>2,948,543,567,238</b> | <b>(29,254,401,121)</b> |
|                                               |                          |                         |                          |                         |
| B,<br>Financial<br>Liabilities                |                          |                         | Ending balance           | Beginning balance       |
|                                               |                          |                         |                          |                         |
| Payables to suppliers, other payables         |                          |                         | 26,077,143,184           | 29,192,899,958          |
| Payables expenses                             |                          |                         | 30,699,214,169           | 30,750,576,744          |
| Loans and debts                               |                          |                         | 142,303,939,638          | 0                       |
| <b>Total</b>                                  |                          |                         | <b>199,080,296,991</b>   | <b>59,943,476,702</b>   |

Financial assets and financial liabilities have not been measured at fair value as of the end of the reporting period because Circular No. 210/2009/TT-BTC and the current regulations require the presentation of financial statements and disclosures related to financial instruments, but do not provide equivalent guidance for assessing and recognizing the fair value of financial assets and financial liabilities, except for provisions for doubtful debts and provisions for devaluation of securities investments, which are detailed in the related disclosures.

## **Financial Risk Management**

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the costs of emerging risks and the costs of managing those risks. The Board of Management is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

### ***Market Risk***

The Company's business activities are primarily exposed to risks arising from changes in prices, exchange rates, and interest rates.

#### **Price Risk:**

The Company is exposed to price risk of equity instruments arising from short-term and long-term investments due to the uncertainty of future stock prices. The long-term equity investments are held for strategic purposes, and at the end of the reporting period, the Company does not have plans to sell these investments.

#### **Exchange Rate Risk:**

The Company faces exchange rate risk because the fair value of future cash flows of a financial instrument will fluctuate with changes in exchange rates when the Company's borrowings, revenues, and expenses are denominated in currencies other than the Vietnamese Dong.

### ***05. Credit Risk***

Credit risk is the risk that one party involved in a financial instrument or contract will be unable to fulfill its obligations, resulting in financial losses for the Company. The Company faces credit risk from its business activities (mainly from receivables from customers) and financial activities (including bank deposits, loans, and other financial instruments).

**DONG PHU RUBBER JOINT STOCK COMPANY**  
Thuan Phu I Hamlet, Thuan Loi Commune, Dong Nai City

**Consolidated Financial Statements**

| <b>Beginning balance</b>                      | <b>1 Year or Less</b>    | <b>More than 1 Year to 5 Years</b> | <b>More than 5 Years</b> | <b>Total</b>             |
|-----------------------------------------------|--------------------------|------------------------------------|--------------------------|--------------------------|
| Cash and Cash equivalents                     | 286,178,224,380          | 0                                  | 0                        | 286,178,224,380          |
| Receivables from customers, other receivables | 45,505,706,389           | 9,942,512,347                      | 0                        | 55,448,218,736           |
| Loans                                         |                          | 0                                  | 0                        |                          |
| Short-term Investments                        | 1,809,298,603,510        | 0                                  | 0                        | 1,809,298,603,510        |
| Long-term Investments                         |                          | 0                                  | 188,733,870,000          | 188,733,870,000          |
| <b>Total</b>                                  | <b>2,140,982,534,279</b> | <b>9,942,512,347</b>               | <b>188,733,870,000</b>   | <b>2,339,658,916,626</b> |
| <b>Ending balance</b>                         | <b>1 Year or Less</b>    | <b>More than 1 Year to 5 Years</b> | <b>More than 5 Years</b> | <b>Total</b>             |
| Cash and Cash equivalents                     | 513,586,539,677          | 0                                  | 0                        | 513,586,539,677          |
| Receivables from customers, other receivables | 65,907,927,624           | 3,654,286,032                      | 0                        | 69,562,213,656           |
| Short-term Investments                        | 2,227,660,943,905        | 0                                  | 0                        | 2,227,660,943,905        |
| Long-term Investments                         |                          | 0                                  | 137,733,870,000          | 137,733,870,000          |
| <b>Total</b>                                  | <b>2,807,155,411,206</b> | <b>3,654,286,032</b>               | <b>137,733,870,000</b>   | <b>2,948,543,567,238</b> |

***Receivables from Customers***

The Company minimizes credit risk by conducting transactions only with enterprises that have strong financial capabilities. The accounts receivable staff regularly monitors outstanding debts to encourage timely collection. Based on this, and considering that the Company's receivables are related to various customers, the credit risk is not concentrated in any particular customer.

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**Bank Deposits**

The majority of the Company's bank deposits are held at large, reputable banks in Vietnam. The Company recognizes that the level of credit risk concentration regarding bank deposits is low.

**06. Liquidity Risk**

Liquidity risk is the risk that the Company faces difficulties in fulfilling its financial obligations due to a lack of funds.

The Board of Management is ultimately responsible for managing liquidity risk. The Company's liquidity risk primarily arises from mismatched maturity dates between financial assets and financial liabilities.

The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents, and loans at a level deemed sufficient by the Board of Management to meet the Company's operational needs, thereby minimizing the impact of cash flow fluctuations.

The repayment terms of financial liabilities are based on the expected payments according to contracts, without discounting, as follows:

| <b>Beginning balance</b>              | <b>1 Year or Less</b>  | <b>More than 1 Year to 5 Years</b> | <b>More than 5 Years</b> | <b>Total</b>           |
|---------------------------------------|------------------------|------------------------------------|--------------------------|------------------------|
| Payables to suppliers, other payables | 29,009,185,104         | 183,714,854                        | 0                        | 29,192,899,958         |
| Payables expenses                     | 587,613,167            | 30,162,963,577                     | 0                        | 30,750,576,744         |
| Loans and debts                       |                        | 0                                  | 0                        | 0                      |
| <b>Total</b>                          | <b>29,596,798,271</b>  | <b>30,346,678,431</b>              | <b>0</b>                 | <b>59,943,476,702</b>  |
| <b>Ending balance</b>                 | <b>1 Year or Less</b>  | <b>More than 1 Year to 5 Years</b> | <b>More than 5 Years</b> | <b>Total</b>           |
| Payables to suppliers, other payables | 25,893,428,330         | 183,714,854                        | 0                        | 26,077,143,184         |
| Payables expenses                     | 1,789,603,808          | 28,909,610,361                     | 0                        | 30,699,214,169         |
| Loans and debts                       | 142,303,939,638        | 0                                  | 0                        | 142,303,939,638        |
| <b>Total</b>                          | <b>169,986,971,776</b> | <b>29,093,325,215</b>              | <b>0</b>                 | <b>199,080,296,991</b> |

The Company believes that the level of concentration risk related to debt repayment is low. The Company has the ability to settle its outstanding liabilities from operating cash flows and proceeds from maturing financial assets.

**07. Currency risk**

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in exchange rates.

**08. Interest rate risk**

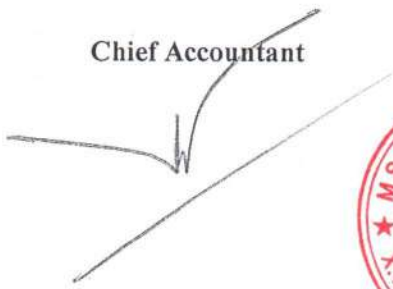
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's interest rate risk primarily relates to borrowings.

Preparer



**Võ Duy Hương**

Chief Accountant



**Nguyễn Hữu Việt**

October 20, 2026

General Director



**Nguyễn Đức Hiền**



## INCREASE/DECREASE IN TANGIBLE FIXED ASSETS

Unit: VND

| Items                                              | Buildings and structures | Machinery and equipment | Motor vehicles  | Fixed assets used for management | Rubber plantations | Other fixed assets | Total tangible fixed assets |
|----------------------------------------------------|--------------------------|-------------------------|-----------------|----------------------------------|--------------------|--------------------|-----------------------------|
| <b>Cost</b>                                        |                          |                         |                 |                                  |                    |                    |                             |
| Beginning balance                                  | 552,504,650,285          | 244,573,260,411         | 122,407,146,225 | 11,572,720,471                   | 1,690,696,788,471  | 3,227,990,204      | 2,624,982,556,067           |
| Increase in the current year                       | 200,017,083              | 214,299,710             | 937,272,727     | 36,569,911                       | 56,815,781,481     | -                  | 58,203,940,912              |
| - Due to purchase                                  |                          | 214,299,710             |                 | 36,569,911                       |                    |                    | 250,869,621                 |
| - Due to construction investment                   | 200,017,083              |                         | 937,272,727     |                                  | 56,815,781,481     |                    | 57,953,071,291              |
| Increase due to conversion of financial statements |                          |                         |                 |                                  |                    | -                  | -                           |
| Other increase                                     | -                        | -                       | -               | -                                | -                  | -                  | -                           |
| - Increase due to merger                           | -                        | -                       | -               | -                                | -                  | -                  | -                           |
| - Reclassification, presentation                   | -                        | -                       | -               | -                                | -                  | -                  | -                           |
| Exchange rate differences due to conversion        |                          |                         |                 |                                  |                    | -                  | -                           |
| <b>Decrease in the current year</b>                | 2,853,891,311            | 799,486,308             | 476,664,652     | 60,714,470                       | 50,207,582,367     | -                  | 54,398,339,108              |
| - Due to disposal of fixed assets                  | -                        | 140,000,000             |                 |                                  | 28,735,776,824     |                    | 28,875,776,824              |
| - Decrease due to merger                           | -                        | -                       | -               | -                                | -                  | -                  | -                           |
| - Other decrease                                   | -                        | -                       | -               | -                                | -                  | -                  | -                           |
| Decrease due to conversion of financial s          | 2,853,891,311            | 659,486,308             | 476,664,652     | 60,714,470                       | 21,471,805,543     |                    | 25,522,562,284              |
| - Reclassification, presentation                   |                          |                         |                 |                                  |                    | -                  | -                           |
| Exchange rate differences due to conversion        |                          |                         |                 |                                  |                    | -                  | -                           |
| - Transferred to investment property               |                          |                         |                 |                                  |                    | -                  | -                           |
| - Transferred to rubber plantations                |                          |                         |                 |                                  |                    | -                  | -                           |
| <b>Ending balance</b>                              | 549,850,776,057          | 243,988,073,813         | 122,867,754,300 | 11,548,575,912                   | 1,697,304,987,585  | 3,227,990,204      | 2,628,788,157,871           |
| <b>Depreciation of fixed assets</b>                |                          |                         |                 |                                  |                    |                    |                             |
| Beginning balance                                  | 373,172,650,105          | 206,596,815,470         | 103,827,895,199 | 7,894,938,946                    | 598,867,893,269    | 590,032,491        | 1,290,950,225,480           |
| Increase in the current year                       | 17,797,823,795           | 6,813,851,439           | 3,369,438,779   | 514,410,511                      | 65,763,674,402     | 230,566,788        | 94,489,765,714              |
| - Due to depreciation of fixed assets              | 17,797,823,795           | 6,813,851,439           | 3,369,438,779   | 514,410,511                      | 65,763,674,402     | 230,566,788        | 94,489,765,714              |
| - Increase due to merger                           |                          |                         |                 |                                  |                    |                    | -                           |
| - Other increase                                   |                          |                         |                 |                                  |                    | -                  | -                           |
| Increase due to conversion of financial statements |                          |                         |                 |                                  |                    | -                  | -                           |
| - Reclassification, presentation                   |                          |                         |                 |                                  |                    | -                  | -                           |
| Exchange rate differences due to conversion        |                          |                         |                 |                                  |                    | -                  | -                           |
| <b>Decrease in the current year</b>                | 1,491,323,759            | 678,113,075             | 380,653,002     | 15,114,256                       | 28,274,183,641     | -                  | 30,839,387,733              |
| - Due to disposal of fixed assets                  |                          | 138,282,995             |                 |                                  | 20,287,910,317     |                    | 20,426,193,312              |
| - Decrease due to merger                           |                          |                         |                 |                                  |                    |                    | -                           |
| - Other decrease                                   |                          |                         |                 |                                  |                    | -                  | -                           |
| Decrease due to conversion of financial s          | 1,491,323,759            | 539,830,080             | 380,653,002     | 15,114,256                       | 7,986,273,324      |                    | 10,413,194,421              |
| Exchange rate differences due to conversion        |                          |                         |                 |                                  |                    | -                  | -                           |
| - Transferred to investment property               |                          |                         |                 |                                  |                    | -                  | -                           |
| - Transferred to rubber plantations                |                          |                         |                 |                                  |                    | -                  | -                           |
| <b>Ending balance</b>                              | 389,479,150,141          | 212,732,553,834         | 106,816,680,976 | 8,394,235,201                    | 636,357,384,030    | 820,599,279        | 1,354,600,603,461           |
| <b>Remaining value</b>                             |                          |                         |                 |                                  |                    |                    | -                           |
| Beginning balance                                  | 179,332,000,180          | 37,976,444,941          | 18,579,251,026  | 3,677,781,525                    | 1,091,828,895,202  | 2,637,957,713      | 1,334,032,330,587           |
| Ending balance                                     | 160,371,625,916          | 31,255,519,979          | 16,051,073,324  | 3,154,340,711                    | 1,060,947,603,555  | 2,407,390,925      | 1,274,187,554,410           |

Appendix: 02**Increase/Decrease in Investment Property**

Unit : VND

| Items                     | Beginning balance      | Increase During the Period | Decrease During the Period | Ending balance         |
|---------------------------|------------------------|----------------------------|----------------------------|------------------------|
| <b>Cost</b>               | <b>228,050,689,048</b> | -                          | -                          | <b>228,050,689,048</b> |
| Infrastructure            | 228,050,689,048        |                            |                            | 228,050,689,048        |
| <b>Depreciation Value</b> | <b>111,981,686,466</b> | <b>8,534,990,172</b>       | -                          | <b>120,516,676,638</b> |
| Infrastructure            | 111,981,686,466        | 8,534,990,172              |                            | 120,516,676,638        |
| <b>Remaining Value</b>    | <b>116,069,002,582</b> |                            |                            | <b>107,534,012,410</b> |
| Infrastructure            | 116,069,002,582        |                            |                            | 107,534,012,410        |

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## STATEMENT OF CHANGES IN OWNER'S EQUITY

Unit : VND

| Contents                                              | Owners' equity  | Capital surplus | Foreign exchange differences | Investment and development fund | Profit after tax  | Profit/(loss) after tax of non-controlling shareholders | Total             |
|-------------------------------------------------------|-----------------|-----------------|------------------------------|---------------------------------|-------------------|---------------------------------------------------------|-------------------|
| Beginning balance of the previous year                | 868,859,320,000 | 201,469,994,853 | 140,034,387,374              | 873,729,525,195                 | 401,434,240,446   | 754,383,587,100                                         | 3,239,911,054,968 |
| Increase in the previous year                         | 0               | 0               | 24,893,532,921               | 70,172,067,437                  | 293,048,488,807   | 72,342,917,784                                          | 460,457,006,949   |
| Capital increase in the current year                  |                 |                 |                              |                                 |                   |                                                         |                   |
| Profit in the previous year                           |                 |                 |                              |                                 | 288,935,107,540   | 51,654,600,922                                          | 340,589,708,462   |
| Profit distribution                                   |                 |                 |                              | 70,172,067,437                  |                   |                                                         | 70,172,067,437    |
| Increase due to capital contribution                  |                 |                 |                              |                                 |                   |                                                         | 0                 |
| Increase due to merger statements                     |                 |                 |                              |                                 |                   |                                                         | 0                 |
| statements                                            |                 |                 | 24,726,008,508               |                                 | 4,113,381,267     | 20,568,835,068                                          | 49,408,224,843    |
| statements                                            |                 |                 | 167,524,413                  |                                 |                   | 119,481,794                                             | 287,006,207       |
| Decrease in the previous year                         |                 |                 |                              |                                 | (296,070,342,702) | (28,959,675,749)                                        | (325,030,018,451) |
| Provision for development investment fund             |                 |                 |                              |                                 | (70,172,067,436)  |                                                         | (70,172,067,436)  |
| Dividend distribution                                 |                 |                 |                              |                                 | (173,771,864,000) | (23,997,753,180)                                        | (197,769,617,180) |
| Provision for management reward fund                  |                 |                 |                              |                                 | (305,437,834)     | (46,538,312)                                            | (351,976,146)     |
| Provision for reserve and welfare fund statements     |                 |                 |                              |                                 | (45,572,792,194)  | (459,055,246)                                           | (46,031,847,440)  |
| Decrease due to merger                                |                 |                 |                              |                                 |                   |                                                         | -                 |
| Other decreases                                       |                 |                 |                              |                                 | (6,248,181,238)   | (4,456,329,011)                                         | (10,704,510,249)  |
| Ending balance of the previous year                   | 868,859,320,000 | 201,469,994,853 | 164,927,920,295              | 943,901,592,632                 | 398,412,386,551   | 797,766,829,135                                         | 3,375,338,043,466 |
| Beginning balance of the current year                 | 868,859,320,000 | 201,469,994,853 | 164,927,920,295              | 943,901,592,632                 | 398,412,386,551   | 797,766,829,135                                         | 3,375,338,043,466 |
| Increase in the current year                          | 0               |                 | 0                            | 104,110,030,236                 | 385,305,800,878   | 48,391,948,642                                          | 537,807,779,755   |
| Profit in the current year                            |                 |                 |                              |                                 | 385,305,800,878   | 48,391,948,642                                          | 433,697,749,520   |
| Provision for development investment fund statements  |                 |                 |                              | 104,110,030,236                 |                   |                                                         | 104,110,030,236   |
| Increase due to consolidation of financial statements |                 |                 |                              |                                 |                   |                                                         | 0                 |
| Increase due to capital contribution                  |                 |                 |                              |                                 |                   |                                                         | 0                 |
| Increase due to merger                                |                 |                 |                              |                                 |                   |                                                         | 0                 |
| Decrease in the current year                          | -               |                 | (13,498,083,631)             | -                               | (158,793,196,734) | (10,668,701,810)                                        | (182,959,982,175) |
| Decrease due to capital increase                      |                 |                 |                              |                                 |                   |                                                         | -                 |
| Decrease due to consolidation of financial statements |                 |                 | (13,498,083,631)             |                                 | (9,065,845,274)   | (6,877,109,232)                                         | (29,441,038,137)  |
| Provision for development investment fund             |                 |                 |                              |                                 | (104,110,030,236) | (2,751,715,324)                                         | (106,861,745,560) |
| Dividend distribution                                 |                 |                 |                              |                                 |                   |                                                         | -                 |
| Provision for reserve and welfare fund                |                 |                 |                              |                                 | (45,617,321,224)  | (1,039,877,254)                                         | (46,657,198,478)  |
| Decrease due to merger                                |                 |                 |                              |                                 |                   |                                                         | -                 |
| Ending balance of the current year                    | 868,859,320,000 | 201,469,994,853 | 151,429,836,664              | 1,048,011,622,868               | 624,924,990,696   | 835,490,075,967                                         | 3,730,185,841,047 |

