JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
SONG BE RUBBER	**Independence - Freedom - Happiness**

Chon Thanh, July 20, 2026

REPORT
Regarding the explanation of the Financial Statements for the second quarter of 2026

To:
- The State Securities Commission;
- Hanoi Stock Exchange.

Financial statements for the second quarter of 2026 have Profit after corporate income tax Profit +27,695,987,605 VND, up +554.58%, difference increase +23,464,869,975 VND compared to the same period 2025 Profit +4,231,117,630 VND. The reasons are:

1. Profit from rubber latex production and trading activities decreased by -VND 3,048,100,862 due to: Rubber latex revenue increased by +24,455,710,563 VND and cost of rubber latex increased by +27,503,811,425 VND, mainly due to the increase in the selling price of rubber latex and the increase in the production cost of rubber latex.

2. Profit from financial activities increased by +5,391,159,145 VND due to: Financial revenue increased by +4,694,868,284 VND and financial expenses decreased by -696,290,861 VND, mainly due to increased interest on deposits and loans and a decrease in other financial expenses.

3. Selling expenses increased by +29,750,000 VND due to the increase in the hiring of loading and unloading workers and the increase in the rent for transporting rubber latex for consumption.

4. Enterprise management expenses increased by +100,812,474 VND due to: Management staff expenses decreased by -729,473,454 VND due to a decrease in the salary fund payable to employees, Depreciation of fixed assets increased by +15,000,000 VND due to an increase in some fixed assets, Severance provision increased by +39,403,054 VND due to an increase in severance provisions, The cost of outsourced services and other currency expenses increased by +775,882,874 VND due to the increase in the cost of outsourced services and the increase in other currency costs.

5. Profit from other activities increased by +27,268,779,978 VND due to: Income from other activities increased by +36,760,666,789 VND and other operating expenses increased by +9,491,886,811 VND, mainly due to the increase in income from liquidation and sale of assets and other income and increased expenses for liquidation and sale of assets and other expenses.

6. The current CIT expense increased by VND +6,008,447,656 due to the increase in CIT taxable income in the period.

7. Deferred corporate income tax expenses increased by +VND 7,958,156 due to the increase in deferred corporate income tax expenses in the period.

* Summary of the increase difference of +23,464,869,975 VND, including: item 1 + item 2 - item 3 - item 4 + item 5 - item 6 - item 7./.

Recipients:	**LEGAL REPRESENTATIVE**
- As above;	
- Save the letter.	

M.S.D.N:3800100464-C.T.C.P
CÔNG TY CỔ PHẦN CAO SU SÔNG BÉ
P.CHƠN THÀNH-T.ĐỒNG NAI

Nguyễn Minh Thiện

SONG BE RUBBER JOINT STOCK COMPANY

Address: DT751 Street, Group 8, Minh Thanh 3 Quarter,
Chon Thanh Ward, Dong Nai Province
Tel: 02713 640502, Fax: 02713 667260
Tax code: 3800 100 464

FINANCIAL STATEMENT
QUARTER II/2026

July 20, 2026

SONG BE RUBBER JOINT STOCK COMPANY
Address: DT751 Street, Group 8, Minh Thanh 3 Quarter, Chon Thanh Ward, Dong Nai Province
Tax code: 3800 100 464

Form No. B01a-DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance)

BALANCE SHEET

As at June 30, 2026

(Applicable to companies that are assumed to operate on a going-concern basis) *Currency: VND*

ASSETS	Code	Note	Closing balance of quarter	Beginning balance of year
1	2	3	4	5
A - CURRENT ASSETS	**100**		**583.071.705.697**	**602.693.678.527**
I. Cash and cash equivalents	**110**		**8.463.260.968**	**20.433.720.622**
1. Cash	111	V.01	8.463.260.968	20.433.720.622
2. Cash equivalents	112	V.01	0	0
II. Short-term financial investments	**120**		**525.000.000.000**	**530.000.000.000**
1. Trading securities	121		0	0
2. Provision for impairment of trading securities (*)	122		0	0
3. Short-term held-to-maturity investments	123	V.02b	525.000.000.000	530.000.000.000
4. Short-term held-to-maturity investment provision (*)	124		0	0
5. Other short-term investments	125		0	0
6. Provision for loss on other short-term investments (*)	126		0	0
III. Short-term receivables	**130**		**33.648.051.217**	**18.314.641.749**
1. Short-term trade receivables	131	V.03a	1.309.538.260	0
2. Short-term advances to suppliers	132	V.03a	0	0
3. Short-term inter-company receivables	133		0	0
4. Receivables under the progress of construction contracts	134		0	0
5. Other short-term receivables	135	V.04a	35.067.753.957	18.314.641.749
6. Provision for short-term doubtful accounts (*)	136	V.04a	(2.729.241.000)	0
7. Shortage of assets awaiting resolution	137		0	0
IV. Inventories	**140**		**15.930.472.190**	**33.896.559.050**
1. Inventories	141	V.07	15.930.472.190	33.896.559.050
2. Provision for impairment of inventories (*)	142		0	0
V. Short-term biological assets	**150**		**0**	**0**
1. Short-term consumable biological assets	151		0	0
2. Short-term seasonal or single-harvest crops	152		0	0
3. Provision for short-term biological asset losses (*)	153		0	0
V. Other current assets	**160**		**29.921.322**	**48.757.106**
1. Short-term prepaid expenses	161	V.14a	29.921.322	48.757.106
2. VAT deductible	162	V.15a	0	0
3. Tax and receivables from the State budget	163	V.15a	0	0
4. Government bonds purchased for resale	164		0	0
5. Other short-term assets	165		0	0
B - NON-CURRENT ASSETS	**200**		**445.958.550.012**	**468.619.951.035**
I. Non-current receivables	**210**		**5.000.000.000**	**5.000.000.000**
1. Non-current trade receivables	211	V.03b	0	0
2. Non-current advances to suppliers	212	V.03b	0	0
3. Working capital in affiliates	213		0	0
4. Long-term inter-company receivables	214		0	0

1	2	3	4	5
5. Other long-term receivables	215	V.04b	5.000.000.000	5.000.000.000
6. Provision for long-term doubtful accounts (*)	216	V.04b	0	0
II. On-current assets	**220**		**235.034.789.266**	**259.812.108.122**
1. Tangible asset	221	V.09	235.034.789.266	259.812.108.122
- Historical cost	222	V.09	485.541.722.051	498.951.583.561
- Accumulated depreciation (*)	223	V.09	(250.506.932.785)	(239.139.475.439)
2. Lease assets	224	V.11	0	0
- Historical cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible assets	227	V.10	0	0
- Historical cost	228		0	0
- Accumulated depreciation (*)	229		0	0
III. Long-term biological assets	**230**		**36.755.833.447**	**30.688.592.340**
1. Livestock for periodic produce	231	V.12.2	0	0
a) Immature livestock raised for periodic produce	232		0	0
b) Mature livestock for periodic produce	233	V.12.2	0	0
- Historical cost	234		0	0
- Accumulated depreciation (*)	235		0	0
2. Long-term single-product livestock	236		0	0
3. Long-term seasonal or single-harvest crops	237	V.12.1	36.755.833.447	30.688.592.340
4. Provision for long-term biological asset losses (*)	238		0	0
IV. Investment properties	**240**		**0**	**0**
- Historical cost	241		0	0
- Accumulated depreciation (*)	242		0	0
V. Non-current assets in progress	**250**		**7.249.222.698**	**9.199.232.012**
1. Work in progress	251		0	0
2. Construction in progress	252	V.08b	7.249.222.698	9.199.232.012
VI. Non-current financial investments	**260**		**15.000.000.000**	**15.000.000.000**
1. Investments in subsidiaries	261		0	0
2. Investments in affiliates and joint-ventures	262	V.02c	0	0
3. Investments in other entities	263		0	0
4. Provision for long-term financial investments (*)	264		0	0
5. Long-term held-to-maturity investments	265	V.02b	15.000.000.000	15.000.000.000
6. Long-term held-to-maturity investment provision (*)	266		0	0
VII. Other non-current assets	**270**		**146.918.704.601**	**148.920.018.561**
1. Long-term prepaid expenses	271	V.14b	146.481.955.698	148.460.142.696
2. Deferred tax assets	272	V.15b	436.748.903	459.875.865
3. Long-term equipment, supplies and spare parts	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS (280=100+200)	**280**		**1.029.030.255.709**	**1.071.313.629.562**
C - LIABILITIES	**300**		**178.766.737.323**	**257.351.709.562**
I. Current liabilities	**310**		**178.766.737.323**	**257.351.709.562**
1. Trade payables	311	V.17a	1.749.489.136	4.761.579.921
2. Advances from customers	312	V.17a	6.901.650.000	300.000.036
3. Dividends and profits payable	313		0	0
4. Short-term taxes and amounts payable to the State	314	V.19	21.238.358.855	72.609.144.223
5. Payables to employees	315	V.20a	9.028.882.461	27.991.839.170

1	2	3	4	5
6. Accrued expenses	316	V.20a	82.500.000	210.000.000
7. Inter-company payables	317		0	0
8. Short-term payables under construction contracts	318		0	0
9. Short-term deferred revenue	319	V.22a	0	0
10. Other short-term payables	320	V.21a	3.999.182.925	2.175.060.050
11. Short-term borrowings and lease liabilities	321	V.16a	0	0
12. Short-term provisions payable	322	V.25a	2.183.744.515	2.299.379.325
13. Welfare and reward fund	323	V.27f	133.582.929.431	147.004.706.837
14. Pricing stabilisation fund	324		0	0
15. Government bonds purchased for resale	325		0	0
II. Non-current liabilities	**330**		**0**	**0**
1. Trade payables	331	V.17b	0	0
2. Advances from customers	332	V.17b	0	0
3. Long-term taxes and amounts payable to the State	333		0	0
4. Accrued expenses	334		0	0
5. Inter-company payables for working capital	335		0	0
6. Inter-company payables	336		0	0
7. Long-term deferred revenue	337	V.22b	0	0
8. Other long-term payables	338	V.21b	0	0
9. Long-term borrowings and lease liabilities	339	V.16b	0	0
10. Convertible bonds	340		0	0
11. Preferred shares	341		0	0
12. Deferred tax liabilities	342		0	0
13. Long-term provisions payable	343	V.25b	0	0
14. Technological and scientific development fund	344		0	0
D - EQUITY	**400**		**850.263.518.386**	**813.961.920.000**
1. Shareholder's capital	411		813.961.920.000	813.961.920.000
- Ordinary shares with voting rights	411a	V.27b	813.961.920.000	813.961.920.000
- Preferred shares	411b		0	0
2. Capital surplus	412		0	0
3. Option for conversion of bonds	413		0	0
4. Other capital	414		0	0
5. Treasury shares (*)	415		0	0
6. Differences on revaluation of assets	416		0	0
7. Foreign exchange differences	417		0	0
8. Development and investment fund	418	V.27f	0	0
9. Other funds under equity	419		0	0
10. Undistributed profit after tax	420		36.301.598.386	0
- Undistributed profit after tax brought forward	420a	V.27a	0	0
- Undistributed profit after tax of current year	420b	V.27a	36.301.598.386	0
TOTAL RESOURCES (440=300+400)	**440**		**1.029.030.255.709**	**1.071.313.629.562**

Approved, July 20, 2026

Preparer | **Chief Accountant** | **Legal representative**

CÔNG TY CỔ PHẦN CAO SU SÔNG BÉ
M.S.D.N: 3800100... -C.T.C.P
P.CHƠN THÀNH-T.ĐỒNG NAI

Huỳnh Quang Vinh

Huỳnh Quang Vinh

Nguyễn Minh Thiện

SONG BE RUBBER JOINT STOCK COMPANY
Address: DT751 Street, Group 8, Minh Thanh 3 Quarter, Chon Thanh Ward, Dong Nai Province
Tax code: 3800 100 464

Form No. B02a-DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance)

INCOME STATEMENT

The accounting period from January 1, to June 30, 2026 *Currency: VND*

ITEM	Code	Note	Quarter II		Year-to-date through the end of this quarter	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sale of goods and supply of services	01	VI.01	43.827.068.613	19.371.358.050	112.639.491.007	119.850.992.422
2. Revenue deductions	02	VI.02				
3. Net revenue from sale of goods and supply of services (10=01-02)	10		43.827.068.613	19.371.358.050	112.639.491.007	119.850.992.422
4. Costs of goods sold	11	VI.03	47.344.618.768	19.840.807.343	101.379.072.117	90.679.982.368
5. Gross profit from sale of goods and supply of services (20=10-11)	20		(3.517.550.155)	(469.449.293)	11.260.418.890	29.171.010.054
6. Profit/loss from sale, liquidation of investment properties	21	VI.04	0	0	0	0
7. Financial income	22	VI.05	19.910.548.743	15.215.680.459	19.921.041.249	15.520.087.766
8. Financial expenses	23	VI.06	1.779.574.258	2.475.865.119	1.816.341.381	2.870.655.224
- Of which: Borrowing costs	24	VI.06	0	9.369.863	36.767.123	9.369.863
9. Selling expenses	25	VI.09a	29.750.000	0	52.500.000	66.465.000
10. General and administrative expenses	26	VI.09b	8.405.976.720	8.305.164.246	12.393.074.462	9.845.496.697
11. Net profit from operating activities {30=20+21+22-(23+25+26)}	30		6.177.697.610	3.965.201.801	16.919.544.296	31.908.480.899
12. Other income	31	VI.07	36.858.259.289	97.592.500	36.858.259.289	97.592.500
13. Other expenses	32	VI.08	9.615.014.232	123.127.421	9.619.014.232	124.127.421
14. Other profit (40=31-32)	40		27.243.245.057	(25.534.921)	27.239.245.057	(26.534.921)
15. Total profit before tax (50=30+40)	50		33.420.942.667	3.939.666.880	44.158.789.353	31.881.945.978
16. Current corporate income tax expense	51	VI.11	5.701.828.100	(306.619.556)	7.834.064.005	5.271.335.484
17. Deferred corporate income tax expense	52	VI.12	23.126.962	15.168.806	23.126.962	27.950.196
18. Profit after corporate income tax (60=50-51-52)	60		27.695.987.605	4.231.117.630	36.301.598.386	26.582.660.298
19. Basic earnings per share	70	VI.13	205	52	311	258
20. Diluted earnings per share	71	VI.13	205	52	311	258

Approved, July 20, 2026

Preparer	Chief Accountant	Legal representative
Huỳnh Quang Vinh	Huỳnh Quang Vinh	Nguyễn Minh Thiện

M.S.D.N:3800100464-C.T.C.P
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SONG BE RUBBER JOINT STOCK COMPANY
Address: DT751 Street, Group 8, Minh Thanh 3 Quarter, Chon Thanh Ward, Dong Nai Province
Tax code: 3800 100 464

Form No. B03a-DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance)

CASH FLOW STATEMENT

(Direct method) (*)

The accounting period from January 1, to June 30, 2026 *Currency: VND*

ITEM	Code	Note	Year-to-date through the end of this quarter	
			This year	Last year
1	2	3	4	5
I. Cash flows from operating activities				
1. Proceeds from sale of goods and supply of services and other revenue (+)	01		123.221.052.747	119.235.687.032
2. Payments to suppliers of goods and services (-)	02		(17.090.920.305)	(6.299.538.575)
3. Payments to employees (-)	03		(57.369.023.848)	(54.982.667.879)
4. Interest paid (-)	04		(36.767.123)	(9.369.863)
5. Corporate income tax paid (-)	05	V.19	(7.093.941.952)	(9.234.902.757)
6. Other proceeds from operating activities (+)	06		12.427.897.593	13.324.273.030
7. Other payments for operating activities (-)	07		(108.247.200.489)	(51.266.775.062)
Net cash flows from operating activities	**20**		**(54.188.903.377)**	**10.766.705.926**
II. Cash flows from investing activities	**0**			
1. Purchase and construction of fixed assets and other non-current assets (-)	21		(307.152.505)	(818.985.793)
2. Proceeds from disposal and liquidation of fixed assets, and other non-current assets (+)	22		36.757.550.250	15.781.342.500
3. Loans to and purchase of debt instruments from other entities (-)	23	V.02b	(225.000.000.000)	(210.000.000.000)
4. Recovery of loans and disposal of debt instruments of the other entities (+)	24	V.02b	230.000.000.000	132.803.692.692
5. Investments in other entities (-)	25		0	0
6. Withdrawal of investments in other entities (+)	26	V.04b	0	0
7. Proceeds from loan interest, dividends and profit shared (+)	27	V.04a	1.008.045.978	7.474.739.185
Net cash flows from investing activities	**30**		**42.458.443.723**	**(54.759.211.416)**
III. Cash flows from financing activities	**0**			
1. Proceeds from issuance of shares and capital contributions from shareholders (+)	31		0	0
2. Repayments of capital contributions to shareholders and redemption of issued shares (-)	32		0	0
3. Proceeds from borrowings (+)	33	V.16	10.000.000.000	10.000.000.000
4. Repayments of principal (-)	34	V.16	(10.000.000.000)	(10.000.000.000)
5. Payments of finance lease liabilities (-)	35		0	0
6. Dividends and profit paid to shareholders (-)	36	V.19-V.21	(240.000.000)	(12.720.801.893)
Net cash flows from financing activities	**40**		**(240.000.000)**	**(12.720.801.893)**
Net cash flows for period (50=20+30+40)	**50**		**(11.970.459.654)**	**(56.713.307.383)**
Cash and cash equivalents at the beginning of the period	**60**	**V.01**	**20.433.720.622**	**69.987.341.020**
Effects of fluctuations in foreign exchange rates	**61**		**0**	**0**
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**V.01**	**8.463.260.968**	**13.274.033.637**

Approved, July 20, 2026

Preparer	**Chief Accountant**	**Legal representative**
Huỳnh Quang Vinh	Huỳnh Quang Vinh	Nguyễn Minh Thiện

M.S.D.N:3800100464-C.T.C.P
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SONG BE RUBBER JOINT STOCK COMPANY
Address: DT751 Street, Group 8, Minh Thanh 3 Quarter, Chon Thanh Ward, Dong Nai Province
Tax code: 3800 100 464

Form No. B09-DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance)

NOTES TO FINANCIAL STATEMENTS
The accounting period from January 1, to June 30, 2026

I. Overall information about activities of the Company
01. Form of capital ownership: Joint Stock Company - State owns 65% of charter capital
02. Scope of business: Agricultural production
03. Business activities

(1) Planting rubber trees (code 0125 - main activity); (2) Planting other perennial crops (code: 0129); (3) Planting other annual crops (code 0119); (4) Production of synthetic rubber in primary form (code: 2013); (5) Other specialized wholesale not elsewhere classified (details: wholesale of rubber, fertilizers, chemicals, plastics in primary form, silk, fibers, textile fibers, scrap, metal and non-metal waste - code: 4669); (6) Electricity production (details: solar power - code: 3511); (7) Activities of sports facilities (details: golf courses - cod : 9311); (8) Real estate business, land use rights owned, used or leased (details: investment and business in infrastructure of residential areas and urban areas; real estate business - code: 6810); (9) Construction of non-residential buildings (code: 4102); (10) Construction of road works (code: 4212); (11) Retail of hardware, paint, glass and other construction installation equipment in specialized stores (details: purchase and sel of construction materials, precast concrete components - code: 4752); (12) Architectural activities and related technical consultancy (details: consulting on detailed planning; preparing and appraising investment projects; designing medium and low voltage electrical works and transformers from 35 KV or less; design of lighting systems for civil and industrial works; design of structures of traffic works, civil and industrial works; supervision of traffic works, civil and industrial works -code: 7110); (13) Exploitation of stone, sand, gravel and clay (code: 0810); (14) Drainage and wastewater treatment (details: wastewater treatment - code: 3700); (14) Drainage and wastewater treatment (details: wastewater treatment - code: 3700); (15) Collection of non-hazardous waste (details: waste collection, environmental sanitation - code: 3811); (16) Treatment and disposal of non-hazardous waste (details: waste treatment, environmental sanitation - code: 3821); (17) Installation of electrical systems (code: 4321); (18) Construction of electrical works (code: 4221); (19) Construction of water supply and drainage works (code: 4222); (20) Planting vegetables, beans of all kinds and growing flowers (code: 0118); (21) Construction of other civil engineering works (details: construction of civil and industrial works - code: 4299); (22) Production of construction materials from clay (code: 2392); (23) Production of concrete and products from concrete, cement and plaster (code: 2395); (24) Wholesale of solid, liquid, gaseous fuels and related products (details: wholesale of petroleum and related products - code: 4661); (25) Pig farming and pig breeding production (details: pig farming - code: 0145); (26) Poultry farming (details: chicken farming - code: 0146); (27) Road freight transport (details: freight transport by specialized vehicles; freight transport by other types of vehicles (except specialized vehicles); freight transport by other road vehicles - code: 4933); (28) Warehousing and storage of goods (details: warehousing and storage of goods in bonded warehouses; warehousing and storage of goods in other types of warehouses - code: 5210); (29) Travel agency (code: 7911); (30) Tour operation (code: 7912); (31) Reservation services and support services related to promotion and organization of tours (code: 7990); (32) Sawing, cutting, planning and preserving wood (code: 1610); (33) Manufacturing of construction wood products (code: 1622); (34) Manufacturing of other products from wood; manufacturing of products from bamboo, rattan, straw, thatch and plaiting materials (code: 1629); (35) Manufacturing of beds, wardrobes, tables and chairs (code: 3100); (36) Wholesale of other household appliances (code: 4649); (37) Wholesale of other machinery, equipment and spare parts (code: 4659); (38) Wholesale of other construction materials and installation equipment (code: 4663); (39) Other remaining business support service activities not elsewhere classified (code: 8299).

04. Normal production and business cycle: The Company has a normal production and business cycle

05. Activitiy characteristics of the Company during the fiscal year affecting the Financial Statements

The Company operates in compliance with the Law on Enterprises dated June 17, 2020; Securities Law dated November 26, 2019; Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of certain articles of the Securities Law; Circular No. 116/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance guiding certain articles on corporate governance applicable to public companies in Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of certain articles of the Securities Law; Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market; Decision No. 34/QD-HDQT dated July 4, 2022 of the Board of Directors on the Charter of organization and operation of Song Be Rubber Joint Stock Company.

Accounting data as of January 1, 2025 which is adjusted according to: Independent audit report No. 2226/25/BCKT/AUD-VVALUES dated March 27, 2025 prepared by Chuan Viet Auditing and Consulting Company Limited; State Audit Minutes dated May 13, 2024 and State Audit Notice No. 208/TB-KVXIII dated July 5, 2024 State Audit on the audit results of the 2023 Financial Statement of Song Be Rubber Joint Stock Company; Official Dispatch No. 4735/UBND-TH dated November 14, 2024 of the Provincial People's Committee on giving opinions on the production and business plan and development investment plan for 2025 of Song Be Rubber Joint Stock Company; Official Dispatch No. 754/UBND-KGVX dated February 19, 2025 of the Provincial People's Committee on receiving the salary fund implemented in 2024 and the labor and salary plan for 2025 of Song Be Rubber Joint Stock Company; Official Dispatch No. 1641/UBND-TH dated April 15, 2025 of the Provincial People's Committee on giving opinions on profit distribution, fund allocation, dividend levels, and 2024 financial statements of Song Be Rubber Joint Stock Company.

06. Organization structure

List of subsidiaries: None.

List of joint ventures, affiliates: None.

List of dependent entities without legal status and dependent accounting: Nghia Trung Farm (NT), Loc Thanh Farm (LT), Bu Dop Farm (BD), Rubber Processing Factory (NM).

07. Number of employees at the end of the fiscal year or Average number of employees during the fiscal year

Employees: 1,040

08. Statement on comparability of information on financial statements

Information on the Financial Statements is compared this period with the same period last year.

09. Notes to other information in the Financial Statements in accordance with relevant legal regulations such as the Law on Enterprises and the Law on Securities,...: None

II. Accounting period, currency used in accounting

01. Annual accounting period: Begins on January 1 and ends on December 31 then

02. Currency used in accounting: VND

III. Applicable accounting standards and policies

01. Applicable accounting policies

Vietnamese corporate accounting policies issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance and the regulations and guidelines of the Ministry of Finance.

02. Declaration on compliance with accounting standards and accounting policies

Preparation of and presentation of financial statements in accordance with the provisions of Vietnamese accounting standards, documents guiding the implementation of accounting standards of the Ministry of Finance and the applicable accounting policies that the company is applying.

IV. Applicable accounting policies (on going concern basis)

01. Principles for converting Financial Statements prepared in foreign currencies into Vietnamese Dong: None

02. Types of exchange rates applied in accounting: None

03. Principles for determining the actual interest rate used to discount cash flows

Interest rates applied to loans that the Company is borrowing from commercial banks.

04. Principles of recognition of cash and cash equivalents

Cash and cash equivalents include cash in hand, bank deposits, current investments with a recovery or maturity of no more than three months, with high liquidity, easily convertible into a specified amount of cash and without significant risk during the conversion process.

Method of converting other currencies into the currency used in accounting: Other currencies arising are converted into Vietnamese currency based on the buying rate of Agribank - Tan Thanh branch, Sacombank Chon Thanh branch at the time of the transaction.

05. Principles of recognition of financial investments

a) Trading securities: None.

b) Held-to-maturity investments: Term deposits of less than three months; Term deposits of more than three months to less than one year; Term deposits of more than one year. Book value is historical cost. The basis for determining irrecoverable losses is the deposit contract. Re-evaluating the items that satisfy the definition of foreign currency-based monetary items.

c) Investments in subsidiaries; joint ventures; affiliates: None.

d) Investments in other entities' capital instruments: Purchase of long-term bonds from Agribank with value of VND 22 billion with a term of 8 years; the principal of the bond is paid in the 8th year; the bond interest is paid annually with an interest rate equal to the reference interest rate of Agribank, BIDV, Vietinbank, Vietcombank plus a margin of 1.2%->1.3%/year.

e) Accounting methods for other transactions related to financial investments: None.

06. Principles of recognition of receivables

Follow-up in detailed for each receivable.

Classification of receivables: Trade receivables; Other receivables; Inter-company advances receivables.

Follow-up in detailed by original term, remaining term at the reporting time, by original currency and by each receivable.

Re-evaluate amounts that satisfy the definition of foreign currency items: None.

Record receivables not exceeding the recoverable value.

Method of setting up provision for doubtful debts: The provision was made in accordance with the regulations of the Ministry of Finance.

07. Principles of inventory recognition

Principles of inventory recognition: The value of finished rubber latex products in stock are recorded at historical cost.

Method of calculating inventory value: The value of finished rubber latex products in stock is calculated by the first-in, first-out method.

Method of calculating inventory accounting: Perpetual inventory.

Method of setting up provision for impairment of inventory: None.

Criteria for allocation of raw materials and supplies: Raw materials and supplies are allocated in a single instance.

Accounting policy related to inventories for contracts with high risk: None.

08. Accounting and depreciation principles for tangible fixed assets, intangible fixed assets, finance-leased fixed assets, and investment property

- Accounting and depreciation principles for tangible fixed assets:

Principles of accounting tangible non-current assets.

Principles of accounting expenses arising after initial recognition (upgrade, renovation, maintenance and repair costs) are recorded in production and business expenses.

Depreciation of non-current fixed assets by the straight-line method, depreciation period as determined under the Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance: Dynamic machinery and equipment (group A) from 6 to 15 years; working machinery, equipment (group B) from 6 to 15 years; Equipment and means of transport (group D) from 6 to 10 years; Management tools (group E) from 3 to 8 years; Buildings and structures (group G) from 6 to 25 years.

Depreciation of rubber plantations was implemented according to Official Dispatch No. 1937/BTC-TCDN dated February 9, 2010 of the Ministry of Finance and Decision No. 221/QD-CSVN dated April 27, 2010 of the Vietnam Rubber Industry Group on promulgating the adjustment of depreciation of rubber plantations according to the 20-year exploitation cycle: Year 01 = 2.5%; Year 02 = 2.8%; Year 03 = 3.5%; Year 04 = 4.4%; Year 05 = 4.8%; Year 06 = 5.4%; Year 07 = 5.4%; Year 08 = 5.1%; Year 09 = 5.1%; Year 10 = 5.0%; Year 11 = 7.0%; Year 12 = 6.6%; Year 13 = 6.2%; Year 14 = 5.9%; Year 15 = 5.5%; Year 16 = 5.4%; Year 17 = 5.0%; Year 18 = 5.0%; Year 19 = 5.2% and Year 20 = 5.2% and it is deducted until the end.

- Accounting and depreciation principles for intangible non-current assets: None.
- Accounting and depreciation principles for financial leased non-current assets: None.
- Accounting and depreciation principles for investment properties: None.

09. Accounting principle for biological assets: None

10. Accounting principles for business cooperation contracts (BCC)

The Company signed a Business Cooperation Contract (BCC) to invest in planting high-tech banana tissue culture in cooperation with Dong Bac Development Trading and Service Company Limited. The BCC implementation period is 10 years from the date of signing the Contract on September 15, 2019. The Company used the assets of traffic infrastructure, yards, fences and an area of 269.91566 hectares at Nha Bich Farm to cooperate with Dong Bac Company to plant the tissue culture bananas in the form of joint investment without forming a new legal entity. Dong Bac Company was responsible for fully controlling the BCC, accounting books and reports, declaring and paying taxes. Every year, the Company is divided profits after corporate income tax according to the Minutes of confirmation of profit sharing at the end of each year of the parties.

The Company signed a Business Cooperation Contract (BCC) to invest in wood processing production with Quang Trung Wood Processing Production and Trading Joint Stock Company. The BCC implementation period is from January 1, 2023 to December 31, 2046. The Company used the transport infrastructure assets, factories, yards, fences, power lines and an area of 7.20377 hectares at the Tham Dat Factory (Binh Duong) to cooperate with Quang Trung Company to produce and process the wood in the form of joint investment without forming a new legal entity. Quang Trung Company was responsible for fully controlling the BCC, accounting books and reports, declaring and paying taxes. Every year, the Company is divided profits after corporate income tax according to the Minutes of confirmation of profit sharing at the end of each year of the parties.

The Company signed a Business Cooperation Contract (BCC) with Biomass CMC Company Limited. The BCC implementation period is from January 1, 2024 to December 31, 2033. The company used the assets: Nghia Trung chopsticks factory land from the entrance gate to the asphalt concrete yard with an area of 7,328.00m2; Entrance gate; Existing fence surrounding the land; Warehouse; Concrete yard; 06 dormitory rooms and toilets; 01 water well and 3-phase low-voltage power line system to cooperate with Biomass CMC Company to produce and supply firewood chips in the form of joint investment without forming a new legal entity. Biomass CMC Company was responsible for fully controlling the BCC, accounting books and reports, declaring and paying taxes. Every year, the Company is divided profits after corporate income tax according to the Minutes of confirmation of profit division at the end of each year of the parties.

11. Accounting principle for deferred expenses

Prepaid expenses: Reflect actual expenses that have been incurred but are related to the results of production and business activities of many periods or following accounting years.

Method and time of allocating prepaid expenses: Current prepaid expenses for tools and equipment for production and office are allocated for no more than 12 months; Non-current prepaid expenses for regular repairs of assets, machinery and equipment for production are allocated for no more than 24 months.

Method and time of allocating one-time prepaid land rent: according to the term of the Certificate of Land Use Rights.

Time method of allocating goodwill and business advantages when equitizing as prescribed by the Decree No. 140: 3 years.

Prepaid expenses are monitored in detailed by term.

12. Accounting principle for accounts payable to suppliers

Classification of liabilities: Current liabilities from one year or less. Non-Current liabilities from one year or more.

Follow-up liabilities by each liability, original term, remaining term at the time of reporting in original currency.

Re-evaluate liabilities to meet the definition of foreign currency items.

Recognize liabilities which are not lower than payment obligations.

Make provisions for payables.

13. Accounting principle for dividends and profit payable

Interest rates applied to loans that the Company is borrowing from commercial banks.

14. Principles of recognition of payable expenses

Be recognized in case of certainty that the expense has not yet spent in the period but estimated to be recognized in the production and business expenses in the period; this expense will be paid in the following

15. Principle for recognizing deferred revenue: None

16. Principles of accounting for provisions for payables: None

17. Principles of accounting for deferred corporate income tax: None

18. Principles of recognition of loans and financial lease liabilities: None

19. Principles of recognition of and capitalization of borrowing costs

Principles of recognition of borrowing costs: Borrowing costs related to production and business are recognized in production and business costs in the period when incurred; borrowing costs related to investment in construction or production of unfinished assets are recognized in the value of that asset.

The capitalization rate is used to determine the borrowing costs capitalized in the period.

20. Principles of recognition of convertible bonds: None

21. Principles of recognition of equity

Owner's capital was recognized on basis of o the actual capital contribution.

Share premium: None.

Convertible bond options: None.

Other shareholders' capital: was recognized according to the remaining value between the fair value of the assets that the Company receives from other organizations and individuals after deducting the tax payable related to these donated assets.

Principle of recognition of asset revaluation differences: None.

Principle of recognition of exchange rate differences: exchange rate differences were recognized when they actually occured during the period and exchange rate differences at the balance sheet date at the end of the period.

Principle of recognition of undistributed profits: undistributed profits are profits after corporate income tax. The principle of profit distribution was implemented according to Article 25 of the Law on State Capital Management and Investment in Enterprises dated June 14, 2025; Article 31 of Decree No. 366/2025/ND-CP dated December 31, 2025 of the Government; Article 73 of Decision No. 34/QD-CSSB-HDQT dated July 4, 2022 of the Board of Directors on the Articles of Association of Song Be Rubber Joint Stock Company.

22. Principles and methods of recognition of revenue and other income

Revenue from sales of goods and provision of services: fully comply with the conditions for recognize the revenue prescribed in the accounting standard "Revenue and other income". The following methods were used to recognize the revenue: - Most of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer. - Right to manage the goods and own the goods or the right to control the goods ended. - Revenue can be determined relatively reliably. - Economic benefits have been received or will receive from the sales transaction. - The costs related to the sales transaction can be determined.

Financial revenue: Non-operating financial was recorded when there was the possibility of receiving economic benefits from that transaction; the revenue wass determined relatively reliably.

Other income: Non-operating income was recorded.

23. Accounting principles for revenue deductions

Revenue deductions: None.

Comply with the accounting standard "Events after reporting period " to adjust revenue.

24. Accounting principles for cost of goods sold

Ensure the principle of matching with revenue.

Ensure the principle of prudence, immediate recognization of costs exceeding the normal level of inventories.

Cost of goods sold deductions: None.

25. Accounting principles for financial expenses

Interest expenses (including accrued expenses) and exchange rate differences of the reporting period: Fully recognized.

26. Accounting principles for selling expenses and general and administrative expenses

Sales expenses and administrative expenses incurred during the period: Fully recognized.

Adjustments to reduce sales expenses and administrative expenses: None.

27. Accounting principles for the sale and disposal of fixed assets and investment property: None

28. Principles and methods of recognition of current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses were determined based on taxable income and corporate income tax rate in the current period: 20%.

Deferred corporate income tax expenses were determined based on deductible temporary differences, taxable temporary differences and corporate income tax rate. Current corporate income tax expenses were not offset against deferred corporate income tax expenses: None.

29. Other accounting principles and methods: None

V. Additional information for items presented in the Balance Sheet (currency: VND)

01. Cash and cash equivalents

Cash and cash equivalents that the enterprise holds but are not restricted in use	Closing balance of quarter	Beginning balance of year
Vietnamese currency	250.343.763	5.454.330.866
Non-term bank deposits	8.212.917.205	14.979.389.756
Bank deposits of 3 months or lessPlus	0	0
Total	**8.463.260.968**	**20.433.720.622**

02. Financial investments

a) Trading securities	Closing balance of quarter			Beginning balance of year		
	Historical cost	fair value	Provision value	Historical cost	fair value	Provision value
Total	**0**	**0**	**0**	**0**	**0**	**0**

b) Held-to-maturity investments	Closing balance of quarter			Beginning balance of year		
	Historical cost	Recoverable amount	Provision value	Historical cost	Recoverable amount	Provision value
- Current	**525.000.000.000**	**525.000.000.000**	**0**	**530.000.000.000**	**530.000.000.000**	**0**
Bank deposits of 6 months or less	60.000.000.000	60.000.000.000	0	90.000.000.000	90.000.000.000	0
Bank deposits of 12 months or less	455.000.000.000	455.000.000.000	0	430.000.000.000	430.000.000.000	0
Current receivables from loans to customers	10.000.000.000	10.000.000.000		10.000.000.000	10.000.000.000	
Other investments	0	0	0	0	0	0
- Non-current	**15.000.000.000**	**15.000.000.000**	**0**	**15.000.000.000**	**15.000.000.000**	**0**
Agribank 8-year term bonds	15.000.000.000	15.000.000.000	0	15.000.000.000	15.000.000.000	0
Bank deposits of 12 months or more	0	0	0	0	0	0
Other investments	0	0	0	0	0	0
Total	**540.000.000.000**	**540.000.000.000**	**0**	**545.000.000.000**	**545.000.000.000**	**0**

c) Capital contributions to other entities	Closing balance of quarter			Beginning balance of year		
	Historical cost	Recoverable amount	Provision value	Historical cost	Recoverable amount	Provision value
Capital contributions to other entities	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

03. Trade receivables

	Closing balance of quarter		Beginning balance of year	
	Recoverable amount	Provision value	Recoverable amount	Provision value
a) Current trade receivables	**1.309.538.260**	**0**	**0**	**0**
Current trade receivables	1.309.538.260	0	0	0
Other receivables	*0*	*0*	*0*	*0*
Pham Toan Co., Ltd.	*0*	*0*	*0*	*0*
Phuong Hau Co., Ltd.	*1.309.538.260*	*0*	*0*	*0*
Agricultural Wood Co., Ltd.	*0*	*0*	*0*	*0*
Prepayments to suppliers	0	0	0	0
b) Non-current trade receivables	**0**	**0**	**0**	**0**
Trade receivables	0	0	0	0
Prepayments to suppliers	0	0	0	0
c) Receivables from customers who are related parties	**0**	**0**	**0**	**0**
Receivables from customers who are related parties	0	0	0	0
Total	**1.309.538.260**	**0**	**0**	**0**

04. Other receivables

	Closing balance of quarter		Beginning balance of year	
	Recoverable amount	Provision value	Recoverable amount	Provision value
a) Current	**35.067.753.957**	**(2.729.241.000)**	**18.314.641.749**	**0**
Accrued interest of Bank deposits	13.494.260.271	0	8.042.358.907	0
Profit after corporate income tax of BCCs	13.946.205.000	(2.729.241.000)	9.337.470.000	0
Personal income tax, social insurance, health insurance, unemployment insurance of employees	0	0	0	0
Advances	7.627.288.686	0	934.812.842	0
b) Non-current	**5.000.000.000**	**0**	**5.000.000.000**	**0**
Capital contribution to BCCs of Dong Bac company	5.000.000.000	0	5.000.000.000	0
c) Receivables from BCC contracts with jointly controlled entities	**0**	**0**	**0**	**0**
Receivables from BCC contracts with jointly controlled entities	0	0	0	0
Total	**40.067.753.957**	**(2.729.241.000)**	**23.314.641.749**	**0**

05. Assets shortage awaiting resolution: None

06. Bad debt: None

07. Inventories

	Closing balance of quarter		Beginning balance of year	
	Historical cost	Provision value	Historical cost	Provision value
Raw materials and materials	0	0	0	0
Tools and equipment	0	0	0	0
Finished rubber products SVR3L	15.930.472.190	0	33.896.559.050	0
Total	**15.930.472.190**	**0**	**33.896.559.050**	**0**

08. Non-current unfinished assets

	Closing balance of quarter		Beginning balance of year	
a) Work in progress: None	Historical cost	Recoverable value	Historical cost	Recoverable value

b) Construction in progress	Beginning balance of year	Increase during year	Decrease during year	Closing balance of quarter
Infrastructure Development rubber garden of Nghia Trung farm	5.490.055.618	356.032.014	2.743.655.981	3.102.431.651
Infrastructure Development rubber garden of Loc Thanh farm	0	0	0	0
Infrastructure Development rubber garden of Bu Dop farm	3.709.176.394	437.614.653	0	4.146.791.047
Construction in progress	0	0	0	0
Total	**9.199.232.012**	**793.646.667**	**2.743.655.981**	**7.249.222.698**

09. Increase and decrease of tangible non-current assets

Item	Buildings, structures	Plant, equipment	Means of transmission vehicles	Management equipment and tools	Perennial garden, animals for products	Total
a) Historical cost						
a1) Beginning balance	110.147.335.235	34.122.896.568	20.080.935.859	0	334.600.415.899	498.951.583.561
a2) Increase during the year	0	0	0	0	2.743.655.981	2.743.655.981
Purchase	0	0	0	0	0	0
Investment in construction completed during the year	0	0	0	0	2.743.655.981	2.743.655.981
Other increases during the year	0	0	0	0	0	0
a3) Decrease during the year	0	0	0	0	16.153.517.491	16.153.517.491
Disposal and transfer during the year (*)	0	0	0	0	16.153.517.491	16.153.517.491
Other decreases during the year (*)	0	0	0	0	0	0
a4) Closing balance	110.147.335.235	34.122.896.568	20.080.935.859	0	321.190.554.389	485.541.722.051
b) Accumulated depreciation						
b1) Beginning balance	82.687.312.341	26.088.996.434	12.473.025.016	0	117.890.141.648	239.139.475.439
b2) Increase during the year	6.426.024.289	2.132.681.040	675.299.538	0	9.370.736.218	18.604.741.085
Depreciation during the year	6.426.024.289	2.132.681.040	675.299.538	0	9.370.736.218	18.604.741.085
Other increases during the year	0	0	0	0	0	0
b3) Decrease during the year	0	0	0	0	7.237.283.739	7.237.283.739
Disposal and transfer during the year (*)	0	0	0	0	7.237.283.739	7.237.283.739
Other decreases during the year (*)	0	0	0	0	0	0
b4) Closing balance	89.113.336.630	28.221.677.474	13.148.324.554	0	120.023.594.127	250.506.932.785
c) Carrying amount						
c1) At the beginning of the year	27.460.022.894	8.033.900.134	7.607.910.843	0	216.710.274.251	259.812.108.122
c2) At the end of the year	21.033.998.605	5.901.219.094	6.932.611.305	0	201.166.960.262	235.034.789.266

* Carrying amount at the end of the year of tangible non-current assets used as mortgage or pledge to secure loans: None.

* Historical cost of tangible non-current assets at the end of the year that have been fully depreciated but are still in use: None.

* Historical cost of tangible non-current assets at the end of the year awaiting liquidation: None.

* Commitments to purchase and sell tangible non-current assets of significant value in the future: None.

* Other changes in tangible non-current assets: None.

10. Increase and decrease in intangible fixed assets: None

11. Increase and decrease in finance lease fixed assets: None

12. Biological assets: None

12.1. Other biological assets-None mature bearer animals	Beginning balance of year	Increase during year	Decrease during year	Closing balance of quarter
Infrastructure Development hybrid acacia garden of Nghia Trung farm	6.313.103.083	1.067.743.614	0	7.380.846.697
Infrastructure Development hybrid acacia garden of Loc Thanh farm	18.094.610.722	639.390.670	0	18.734.001.392
Infrastructure Development hybrid acacia garden of Bu Dop farm	1.556.876.230	1.080.750.000	0	2.637.626.230
Infrastructure Development price ty garden of Nghia Trung farm	4.724.002.305	3.279.356.823	0	8.003.359.128
Total	30.688.592.340	6.067.241.107	0	36.755.833.447

12.2. Mature bearer animals: None

13. Increase and decrease in investment property: None

14. Prepaid expenses

	Closing balance of quarter	Beginning balance of year
a) Current	**29.921.322**	**48.757.106**
Tools and equipment for production and office	29.921.322	48.757.106
b) Non-current	**146.481.955.698**	**148.460.142.696**
One-time land rental payment of Bu Dop farm	145.465.443.463	147.370.466.137
Repair of assets, houses, machinery, equipment	1.016.512.235	1.089.676.559
Total	**146.511.877.020**	**148.508.899.802**

15. Other assets

	Closing balance of quarter	Beginning balance of year
a) Current	**0**	**0**
Deductible VAT	0	0
Taxes and Other amounts receivable from the State	0	0
Other Current assets	0	0
b) Non-current	**436.748.903**	**459.875.865**
Deferred income tax assets	436.748.903	459.875.865
Equipment, supplies, spare parts	0	0
Others	0	0
Total	**436.748.903**	**459.875.865**

16. Loans and financial lease debts

	Beginning balance of year		Increase during year	Decrease during year	Closing balance of quarter	
	Recoverable amount	Solvency amount			Recoverable amount	Solvency amount
a) Current loans of 12 months or less	**0**	**0**	**10.000.000.000**	**10.000.000.000**	**0**	**0**
Namabank Chon Thanh Branch	0	0	0	0	0	0
Agribank Tan Thanh Branch	0	0	10.000.000.000	10.000.000.000	0	0
Sacombank Chon Thanh Branch	0	0	0	0	0	0
b) Non-current loans of 12 months or more	**0**	**0**	**0**	**0**	**0**	**0**
Namabank Chon Thanh Branch	0	0	0	0	0	0
Agribank Tan Thanh Branch	0	0	0	0	0	0
Sacombank Chon Thanh Branch	0	0	0	0	0	0
c) Loans from related parties	**0**	**0**	**0**	**0**	**0**	**0**
Total	**0**	**0**	**10.000.000.000**	**10.000.000.000**	**0**	**0**

17. Trade payables

	Closing balance of quarter		Beginning balance of year	
a) Current trade payables	Recoverable amount	Solvency amount	Recoverable amount	Solvency amount
Current trade payables	1.749.489.136	1.749.489.136	4.761.579.921	4.761.579.921
Current payables to others	*0*	*0*	*0*	*0*
Dong Nai Post Office	*0*	*0*	*541.012.001*	*541.012.001*
Kim Ngoan Co., Ltd.	*0*	*0*	*838.259.350*	*838.259.350*
Phuong Anh Produce Trading Service One Member Co., Ltd.	*1.680.674.236*	*1.680.674.236*	*0*	*0*
Ho Viet Quan	*68.814.900*	*68.814.900*	*3.382.308.570*	*3.382.308.570*
Nguyen Hung Construction Investment Consulting One Member Co., Ltd.	*0*	*0*	*0*	*0*
Advances from customers	6.901.650.000	6.901.650.000	300.000.036	300.000.036
Current payables from other customers	*0*	*0*	*0*	*0*
Pham Toan One Member Co., Ltd.	*0*	*0*	*300.000.036*	*300.000.036*
Tan Trieu Rubber One Member Co., Ltd.	*6.901.650.000*	*6.901.650.000*	*0*	*0*
b) Non-current trade payables	Recoverable amount	Solvency amount	Recoverable amount	Solvency amount
Non-current trade payables	0	0	0	0
Non-current payables from other customers	*0*	*0*	*0*	*0*
Non-current payables from other customers	*0*	*0*	*0*	*0*
Non-current advances from customers	0	0	0	0

c) Trade payables to related parties: None	0	0	0	0
Total	8.651.139.136	8.651.139.136	5.061.579.957	5.061.579.957

18. Dividends and profit distributions payable	Closing balance of quarter		Beginning balance of year	
	Recoverable amount	Solvency amount	Recoverable amount	Solvency amount
Dividends payable to the State	0	0	0	0
Dividends payable to investors	0	0	0	0
Total	0	0	0	0

19. Taxes and other payments to the state	Beginning balance of year		Amount paid during the year	Amount payable during the year	Closing balance of quarter	
	Receivables	Payables			Receivables	Payables
Value added tax payable 5%	0	605.658.399	4.392.922.060	4.471.734.076	0	684.470.415
Value added tax payable 10%	0	0	0	0	0	0
Corporate income tax	0	7.093.941.952	7.093.941.952	7.834.064.005	0	7.834.064.005
Personal income tax	0	16.564.010	268.572.603	819.569.660	0	567.561.067
Resource tax	0	5.748.586	11.820.619	9.147.245	0	3.075.212
Real estate tax and land rent	0	52.764.821.893	65.318.389.372	12.580.346.252	0	26.778.773
State capital dividends paid to the budget	0	12.122.409.383	0	0	0	12.122.409.383
Fees, charges and other payables	0	0	545.900.480	545.900.480	0	0
Total	0	72.609.144.223	77.631.547.086	26.260.761.718	0	21.238.358.855

20. Accrued expenses	Closing balance of quarter	Beginning balance of year
a) Current	**9.111.382.461**	**28.201.839.170**
Salaries payable to employees	5.922.662.461	5.352.462.787
Fuel allowance for employees	1.911.520.000	2.332.960.000
Vehicle depreciation allowance for employees	0	1.166.480.000
Telephone allowance other expenses for employees	0	349.944.000
Meal allowance between shifts for employees	1.194.700.000	524.916.000
Production bonus annual bonus other bonuses	0	18.265.076.383
Accrued expenses of loan interest	0	0
Accrued expenses of other items	82.500.000	210.000.000
b) Non-current	**0**	**0**
Total	**9.111.382.461**	**28.201.839.170**

21. Other payables	Closing balance of quarter	Beginning balance of year
a) Current	**3.999.182.925**	**2.175.060.050**
Union fees, social insurance, health insurance and unemployment insurance	0	0
Deposits for bidding for contracts to purchase and sell materials and goods	3.101.184.875	1.037.062.000
Fund for natural disaster prevention, personal insurance	0	0
Dividends paid to individual investors	777.998.050	1.017.998.050
Fund for natural disaster prevention, personal insurance	0	0
Deposits	120.000.000	120.000.000
b) Non-current	**0**	**0**
Fund for natural disaster prevention, personal insurance	0	0
c) Overdue debts not yet paid: None	**0**	**0**
Total	**3.999.182.925**	**2.175.060.050**

22. Deferred revenue	Closing balance of quarter	Beginning balance of year
a) Current	0	0
Current Deferred revenue	0	0
b) Non-current	0	0
Non-current Deferred revenue	0	0
c) Risk of non-performance of customer contracts: None	0	0
Total	0	0

23. Issued bonds: None

23.1. Straight bonds: None

23.2. Convertible bonds: None

24. Preferred shares classified as liabilities: None

25. Reserves	Closing balance of quarter	Beginning balance of year
a) Current	2.183.744.515	2.299.379.325
Provisions for one-time severance pay to employees	2.183.744.515	2.299.379.325
b) Non-current	0	0
Provisions for one-time severance pay to employees	0	0
Total	2.183.744.515	2.299.379.325

26. Deferred income tax assets and deferred income tax liabilities

a) Deferred income tax assets	Closing balance of quarter	Beginning balance of year
Total	0	0

b) Deferred income tax liabilities	Closing balance of quarter	Beginning balance of year
Total	0	0

27. Equity

a) Reconciliation of changes in equity

Item	Items of equity					
	Shareholders' equity	Share premium, Bond options and Other shareholders' capital	Asset revaluation difference, Exchange rate difference	Undistributed profit after tax	Development investment fund, Other remaining items	Total
a1) Opening balance of previous year	813.961.920.000	0	0	0	0	813.961.920.000
Profit in previous year	0	0	0	26.582.660.298	0	26.582.660.298
Other increases in previous year	0	0	0	0	0	0
Loss in previous year	0	0	0	0	0	0
Other decreases in previous year	0	0	0	(26.582.660.298)	0	(26.582.660.298)
a2) Opening balance of current year	813.961.920.000	0	0	0	0	813.961.920.000
Profit in current year	0	0	0	36.301.598.386	0	36.301.598.386
Other increases in currentyear	0	0	0	0	0	0
Loss in this year	0	0	0	0	0	0
Other decreases in current year	0	0	0	0	0	0
a3) Closing balance of current year	813.961.920.000	0	0	36.301.598.386	0	850.263.518.386

b) Details of owner's capital contribution	**Closing balance of quarter**			**Beginning balance of year**		
Shareholders' investment capital	Contributed capital	Number of shares	Shareholding ratio	Contributed capital	Number of shares	Shareholding ratio
State capital	*792.426.960.000*	*79.242.696*	*97,35%*	*792.426.960.000*	*79.242.696*	*97,35%*
Investor capital	*21.534.960.000*	*2.153.496*	*2,65%*	*21.534.960.000*	*2.153.496*	*2,65%*
Total	**813.961.920.000**	**81.396.192**	**100,00%**	**813.961.920.000**	**81.396.192**	**100,00%**

c) Capital transactions with shareholders and dividend and profit distribution	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Shareholders' investment capital	813.961.920.000	813.961.920.000
Capital contribution at the beginning of the year	*813.961.920.000*	*813.961.920.000*
Capital contribution increased during the year	*0*	*0*
Capital contribution decreased during the year	*0*	*0*
Capital contribution at the end of the year	*813.961.920.000*	*813.961.920.000*
Distributed dividends, profits	25.298.763.117	12.891.374.434

d) Shares	**Closing balance of quarter**	**Beginning balance of year**
Number of shares registered for issuance	81.396.192	81.396.192
Number of shares sold to the public	81.396.192	81.396.192
Number of shares repurchased (treasury shares)	0	0
Number of outstanding shares	81.396.192	81.396.192
Par value of outstanding shares	10.000	10.000

e) Dividends	**Closing balance of quarter**	**Beginning balance of year**
Dividends declared and paid during the year	240.000.000	12.720.801.893
Dividends declared after the end of the accounting period	0	0

f) Funds	**Beginning balance of year**		**Value incurred during the year**		**Closing balance of quarter**	
	Debt	**Credit**	**Debt**	**Credit**	**Debt**	**Credit**
Employee reward fund	0	100.423.971.800	8.673.230.798	0	0	91.750.741.002
Employee welfare fund	0	45.289.671.781	4.508.546.608	0	0	40.781.125.173
Company manager reward fund	0	1.291.063.256	240.000.000	0	0	1.051.063.256
Development investment fund	0	0	0	0	0	0
Total	**0**	**147.004.706.837**	**13.421.777.406**	**0**	**0**	**133.582.929.431**

28. Asset revaluation difference: None

29. Exchange rate difference: None

30.Off-balance-sheet items: None

a) Outsourced assets: None

b) Assets held in trust: None

c) Foreign currencies of all kinds and Precious metals and Gemstones: None

d) Assets of the enterprise used for pledge and mortgage: None

e) Bad debts settled: Details of the value (in original currency and VND) of bad debts settled within 10 years from the date of settlement by each item and reason for writing off bad debts from accounting books: None

31. The value of assets held by the enterprise on behalf of other parties but restricted in use due to legal limitations, or liabilities that the enterprise is obligated to settle under contractual agreements or as required by law: None

32. Other information that the enterprise deems necessary to disclose and explain further to provide useful information to users: None

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VI. Additional information for items presented in the Income Statement (currency: VND)

01. Revenue from sales of goods and provision of services

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Revenue from sales of rubber latex	112.639.491.007	119.850.992.422
Revenue from large-scale rubber latex SVR3L	*91.916.166.700*	*102.860.036.500*
Revenue from small-scale rubber latex SVR3L	*7.572.333.300*	*7.499.463.500*
Revenue from mixed rubber latex and water	*13.150.991.007*	*9.491.492.422*
Revenue from rubber latex purchased from outside SVR3L	*0*	*0*
Revenue from provision of services	0	0
Other revenue	0	0
Total	**112.639.491.007**	**119.850.992.422**

02. Revenue deductions: None

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Total	**0**	**0**

03. Cost of goods sold

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Cost of latex	101.379.072.117	90.679.982.368
Cost of large-scale rubber latex SVR3L	*80.926.498.768*	*76.874.065.108*
Cost of small-scale rubber latex SVR3L	*7.048.455.280*	*7.183.171.960*
Cost of mixed and liquid rubber latex	*13.404.118.069*	*6.622.745.300*
Cost of rubber latex purchased from outside SVR3L	*0*	*0*
Cost of service provision	0	0
Other costs	0	0
Total	**101.379.072.117**	**90.679.982.368**

04. Profit/loss from sale, liquidation of investment properties: None

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Profit/loss from sale, liquidation of investment properties	**0**	**0**

05. Financial revenue

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Interest income from deposits and loans	14.502.306.249	10.071.352.766
Revenue from business cooperation contracts (bcc)	5.418.735.000	5.448.735.000
Total	**19.921.041.249**	**15.520.087.766**

06. Financial expenses

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Interest expenses from loans	36.767.123	9.369.863
Expenses from business cooperation contracts (bcc)	1.779.574.258	2.861.285.361
Total	**1.816.341.381**	**2.870.655.224**

07. Other operating income

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Other operating income	36.757.550.250	0
Proceed from disposal of assets	100.709.039	97.592.500
Total	**36.858.259.289**	**97.592.500**

08. Other operating expenses

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Other operating expenses	8.916.233.752	0
Expenses from disposal of assets	545.900.480	63.217.421
Expenses not subject to corporate income tax	156.880.000	60.910.000
Total	**9.619.014.232**	**124.127.421**

09. Selling expenses and adminstrative expenses

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
a) Selling expenses	52.500.000	66.465.000
Selling expenses of purchased services	*29.750.000*	*36.750.000*
Other cash sales expenses	*22.750.000*	*29.715.000*
b) Adminstrative expenses	12.393.074.462	9.845.496.697
Management board	*5.504.610.860*	*3.977.591.148*
Management materials	*179.626.064*	*130.598.509*
Office supplies	*293.317.421*	*295.852.122*
Depreciation of fixed assets	*322.173.036*	*322.173.036*
Taxes, fees and charges	*404.969.098*	*225.917.903*
Provision for doubtful debts	*2.779.241.000*	*2.750.241.000*
Purchased services	*482.785.930*	*493.650.386*
Other cash expenses	*2.426.351.053*	*1.649.472.593*
Total	**12.445.574.462**	**9.911.961.697**

10. Work in progress by factor

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Direct material cost	7.850.614.385	15.058.901.315
Labor cost	50.746.330.555	29.538.537.400
Fixed asset depreciation cost	18.604.741.085	18.308.874.470
Outsourced service cost	25.826.786.873	9.842.706.321
Other cash costs	2.449.101.053	1.905.105.496
Total	**105.477.573.951**	**74.654.125.002**

11. Current corporate income tax expense

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
(1) Total accounting profit before corporate income tax	**44.158.789.353**	**31.881.945.978**
(2) Adjustments to increase or decrease profit to determine taxable profit	(4.988.469.330)	(5.525.268.559)
(i) Adjustments to increase profit	595.900.480	84.217.421
Expenses not deducted from corporate income tax	*545.900.480*	*63.217.421*
Provision for severance allowances set aside	*50.000.000*	*21.000.000*
Other adjustments to increase profit	*0*	*0*
(ii) Adjustments to decrease profit	(5.584.369.810)	(5.609.485.980)
Dividends distributed after corporate income tax under BCCs	*(5.418.735.000)*	*(5.448.735.000)*
Provision for severance allowances paid	*(165.634.810)*	*(160.750.980)*
Other adjustments to decrease profit	*0*	*0*
(3) Income subject to corporate income tax	39.170.320.023	26.356.677.419
(4) Current corporate income tax rate	20%	20%
(5) Current corporate income tax expense	**7.834.064.005**	**5.271.335.484**

12. Deferred corporate income tax expense

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Deferred corporate income tax expense arising from taxable temporary differences (severance pay)	23.126.962	27.950.196
Total	**23.126.962**	**27.950.196**

13. Distribution of profit after corporate income tax

	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Profit after corporate income tax	**36.301.598.386**	**26.582.660.298**
(1) Deduction to the company's employee bonus fund	0	0
(2) Deduction to the company's employee welfare fund	0	0
(3) Deduction to the company's manager bonus fund	0	0
(4) Payment of State capital dividends to the budget	0	0
(5) Payment of investor capital dividends	0	0
(6) Average charter capital during the year	813.961.920.000	813.961.920.000
(7) Average common shares in circulation during the year (share)	81.396.192	81.396.192
(8) Basic earnings per share during the year (VND/share)	311	258
(9) Diluted earnings per share during the year (VND/share)	311	258

VII. Additional information for items presented in the Cash Flow Statement (currency: VND)

01. Amounts held by the enterprise but not used: None

02. Non-cash transactions affecting the Cash Flow Statement in the future: None

03. Actual loan amount received during the year	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Proceeds from borrowings under normal debt acknowledgment notes	10.000.000.000	10.000.000.000
Total	**10.000.000.000**	**10.000.000.000**

04. Actually paid principal during the year	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Actually paid principal under normal debt acknowledgment notes	10.000.000.000	10.000.000.000
Total	**10.000.000.000**	**10.000.000.000**

05. Acquisition and disposal of subsidiaries during the reporting period: None

VIII. Other information (currency: VND)

01. Contingent liabilities, commitments and other financial information: None

02. Events occurring after the end of the annual accounting period: None

03. Information about related parties	Accumulated from the beginning of the year to the end of the quarter his year	Accumulated from the beginning of the year to the end of the quarter ast year
Remuneration of the Board of Directors and Executive Board:	384.596.000	334.000.000
Bonus of the Board of Directors and Executive Board:	512.794.000	468.000.000
Remuneration of the Board of Directors and Executive Board:	177.298.000	152.000.000
Remuneration of the Supervisory Board:	160.000.000	260.000.000
Bonus of the Supervisory Board:	240.000.000	390.000.000
Remuneration of the Supervisory Board:	80.000.000	130.000.000
Total	**1.554.688.000**	**1.734.000.000**

04. Presentation of assets, revenue and business performance by segment (by business sector or geographical area) according to the provisions of accounting standard No. 28 "Segment reporting" (1): None
05. Comparative information (changes in information in the Financial Statements of previous accounting years): None
06. Information on going concern basis: The Company's operations are continuous from January 1 to December 31 each year
07. Notes on key assumptions and significant estimates: None
08. Other measures / solutions: None

IX. Amendments and supplements to the templates, names and contents of financial statement items compared to the financial statement templates prescribed by the Ministry of Finance: None

Approved, July 20, 2026

Preparer	Chief Accountant	Legal representative
Huỳnh Quang Vinh	Huỳnh Quang Vinh	Nguyễn Minh Thiện

CÔNG TY CỔ PHẦN CAO SU SÔNG BÉ
M.S.D.N:3800100464-C.T.C.P
P.CHƠN THÀNH-T.ĐỒNG NAI

Mẫu số 01-A

CÔNG TY CỔ PHẦN	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
CAO SU SÔNG BÉ	**Độc lập - Tự do - Hạnh phúc**

Chơn Thành, ngày 20 tháng 7 năm 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Cao su Sông Bé thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 2/năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

1. Tên tổ chức: CÔNG TY CỔ PHẦN CAO SU SÔNG BÉ

- Mã chứng khoán: SBR
- Địa chỉ: ĐT751, tổ 8, khu phố Minh Thành 3, phường Chơn Thành, thành phố Đồng Nai.
- Điện thoại liên hệ: 0271.3640502 Fax: 0271.3667260
- Email: kttc.cssb@gmail.com Website: Caosusongbe.vn

2. Nội dung thông tin công bố:

- BCTC quý 2/năm 2026

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

☐ BCTC hợp nhất (TCNY có công ty con);

☒ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng).

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được kiểm toán năm 2025):

☐ Có ☐ Không

Văn bản giải trình trong trường hợp tích có:

☐ Có ☐ Không

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2025):

☐ Có ☐ Không

Văn bản giải trình trong trường hợp tích có:

☐ Có ☐ Không

+ Lợi nhuận sau thế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

☒ Có ☐ Không

Văn bản giải trình trong trường hợp tích có:

☒ Có ☐ Không

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại:

☐ Có ☐ Không

Văn bản giải trình trong trường hợp tích có:

☐ Có ☐ Không

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 20/07/2026 tại đường dẫn: http//www.caosusongbe.vn

NGƯỜI PHỤ TRÁCH CÔNG BỐ THÔNG TIN
KẾ TOÁN TRƯỞNG

Tài liệu đính kèm:
- BCTC Quý 2/2026;
- Văn bản giải trình.

M.S.D.N:3800100464-C.T.C.P
CÔNG TY CỔ PHẦN CAO SU SÔNG BÉ
P.CHƠN THÀNH-T.ĐỒNG NAI

Huỳnh Quang Vinh