VIETVALUES Audit and Consulting Co., Ltd
Member firm of JPA Internaltional
Head office : 33 Phan Van Khoe, ward 13, dictrict 5, HCMC
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REVIEW REPORTS
ON INTERIM FINANCIAL INFORMATION

FOR THE PERIOD FROM 01ST JANUARY TO 30TH JUNE 2026

SONG BE RUBBER JOINT STOCK COMPANY

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Song Be Rubber Joint Stock Company (hereafter, referred to as "the Company") presents this report together with the reviewed financial statements of the Company for the six-month period ended 30th June 2026.

1. General information of the Company

Song Be Rubber Joint Stock Company is joint stock company and was established from the equitization of state-owned enterprises of Song Be Rubber One Member Limited Company according to the Decision No. 1326/QĐ-UBND dated 25th June 2019 granted by the People's Committee of Binh Phuoc province.

The initial Business Registration Certificate No. 3800100464 dated 01st July 2010, and the 11th amendment registration dated 01st October 2024 on changing the legal documents of the legal representative.

The Decision No. 578/QĐ-SGDHN dated 22nd October 2020 of the Hanoi Stock Exchange (HNX) on accepting registration for trading shares of Song Be Rubber JSC. The first trading date is 02nd November 2020.

Stock code	: SBR
Charter capital	: VND 813,961,920,000.

2. Registered office

Address	: ĐT751 street, Group 8, Quarter Minh Thanh 3, Chon Thanh ward, Dong Nai province.
Tel.	: +84 (271) 366 7249 – 366 7203
Fax	: +84 (271) 366 7260

3. Business activities

- Growing of rubber trees (industry code 0125 - main);
- Growing of other perennial crops (industry code 0129);
- Manufacture of synthetic rubber in primary forms (industry code 2013);
- Other specialized wholesale n.e.c. (details: Wholesale of rubber, fertilizers, chemicals, plastic materials in primary forms, silk, fibers, textile fibers, scrap, metal and non-metal scraps - industry code 4669);
- Growing of other annual crops (industry code 0119);
- Trading of own or rented property and land use rights (industry code 6810);
- Raising of pigs and breeding of pigs (details: Raising of pigs - industry code 0145);
- Quarrying of stone, sand, gravel and clay (industry code 0810);
- …

4. Company structure

The subordinate entities without legal status and dependent accounting:

No.	Name of entity	Address
1	Nghia Trung Farm	Village 15, Nghia Trung commune, Dong Nai province.
2	Bu Dop Farm	Tan Lap hamlet, Hung Phuoc commune, Dong Nai province.
3	Loc Thanh Farm	Ta Thiet hamlet, Loc Thanh commune, Dong Nai province.
4	Nghia Trung Latex Processing Factory	Village 16, Nghia Trung commune, Dong Nai province.

5. The Board of Management, the Supervisory Board and the Board of Directors

5.1. The Board of Management

The Board of Management of the Company during period and as of the date of this report include:

Full name		*Position*	*Appointment Date*	*Dismissal Date*
Mr.	Thai Cong Can	Chairperson	29th December 2023	
Mr.	Nguyen Dong Dan	Member	29th December 2023	29th May 2026
Mr.	Nguyen Minh Thien	Member	26th July 2024	
Mr.	Truong Minh Hung	Member	29th December 2023	
Ms	Nguyen Thi My Phuoc	Member	29th December 2023	

5.2. The Supervisory Board

The Supervisory Board of the Company during period and as of the date of this report include:

Full name		*Position*	*Appointment Date*	*Dismissal Date*
Ms	Tran Thi Ngoc Lien	Head of board	29th December 2023	
Mr.	Tu Xuan Lam	Member	29th December 2023	
Ms	Nguyen Thi Phuong	Member	29th December 2023	

5.3. The Board of Directors

The Board of Directors of the Company during period and as of the date of this report include:

Full name		*Position*	*Appointment Date*	*Dismissal Date*
Mr.	Nguyen Dong Dan	General Director	29th December 2023	29th May 2026
Mr.	Nguyen Minh Thien	Deputy General Director	11st June 2024	
		General Director's executive authority effective from 2nd June 2026		
Mr.	Huynh Quang Vinh	Chief Accountant	4th January 2024	

6. Legal representative

Legal representative of the Company during period and as of the date of this report is Mr. Nguyen Dong Dan - General Director according to the 11th amended Enterprise Registration Certificate dated 1st October 2024.

According to the Board of Directors' Resolution No. 09/NQ-HDQT dated 2th June 2026, the Board of Directors approved the authorization of executive authority to Mr. Nguyen Minh Thien, a Member of the Board of Directors and Deputy General Director, to take charge of the General Director's duties and act as the Company's Legal Representative. As at the date of this report, the Company has not completed the procedures to amend its Legal Representative.

7. Business results

The financial position and the business results for the six-month period ended 30th June 2026 of the Company are expressed in the interim financial statements attached to this report from page 08 to page 51.

8. Subsequent events

– Pursuant to Board Resolution No. 11/NQ-HDQT dated 8th July 2026, the Board of Directors approved the policy to submit a proposal to the Dong Nai City People's Committee regarding the auction of mineral extraction rights for construction stone over an area of 15 hectares in Hung Phuoc Commune, Dong Nai City. The area comprises 6.38 hectares of perennial land currently held by the Company under Land Use Right Certificates, and 8.62 hectares of adjoining land belonging to local individuals.

– The Company is currently carrying out procedures to change its Legal Representative.

9. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been assigned to perform the review on the Company's interim financial statements for the six-month period ended 30th June 2026. ***VIETVALUES*** Audit and Consulting Co., Ltd. has expressed their willingness to be appointed as the Company's independent auditor in the coming years.

10. Responsibilities of the Board of Directors

The Board of Directors of the Company is responsible for the preparation of the interim financial statements to give a true and fair view on the financial position, the interim business results and the interim cash flows of the Company for the period. In order to prepare these interim financial statements, the Board of Directors must:

- Selecting appropriate accounting policies and apply them consistently;
- Making judgments and estimates reasonably and prudently;
- Announcing the accounting standards to be followed for the material issues to be disclosed and explained in the interim financial statements;
- Preparing the interim financial statements of the Company on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim financial statements reasonably in order to minimize risk and fraud.

The Board of Directors ensure that all the relevant accounting books have been fully recorded and can fairly reflect the financial position of the Company at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Board of Directors of the Company is also responsible for protecting the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the financial statements.

The Board of Directors hereby ensure to comply with all the requirements above in the preparation of the interim financial statements.

11. Approving the interim financial statements

The Board of Management of the Company confirms that all the accompanying interim financial statements. The interim financial statements have been properly prepared and have given a true and fair view on the financial position of the Company as at 30th June 2026, the business results and the cash flows for the six-month period then ended, in compliance with the accounting standards, Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim financial statements.

Dong Nai province, approved, 14th August 2026

For and on behalf of the Board of Management

Mr. THAI CONG CAN
Chairperson

No.: 140804/26/BCKT/AUD-VVALUES

REVIEW REPORTS ON INTERIM FINANCIAL INFORMATION

To: SHAREHOLDERS, THE BOARD OF MANAGEMENT AND THE BOARD OF DIRECTORS SONG BE RUBBER JOINT STOCK COMPANY

We have reviewed the accompanying interim financial statements of Song Be Rubber Joint Stock Company (hereafter referred to as "the Company") prepared on 14th August 2026, from page 08 to page 51, which comprise the interim Statement of Financial Position as at 30th June 2026, the interim Income Statement, the interim Cash Flows Statement for the six-month period then ended and the interim Financial Statement Notes.

Responsibility of the Board of Directors

The Board of Directors of the Company is responsible for the preparation and fair presentation of the interim financial statements in accordance with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of interim financial statements and is responsible for internal control which is determined by the Board of Directors relevant to the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on this interim financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

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

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view, in all material respects, of the financial position of Song Be Rubber Joint Stock Company as at 30th June 2026, the interim business results and the interim cash flows of the Company for the six-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim financial statements.

Other matters

The interim Financial Statements are prepared in both Vietnamese and English with equal validity. In case of any discrepancy, the Vietnamese version shall prevail.

Ho Chi Minh city, 14th August 2026.

VIETVALUES Audit and Consulting Co., Ltd.

M.S.D.N: 0303128175 - C.T.T.N.
CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT
QUẬN 5 - TP. HỒ CHÍ MINH

Huynh Truc Lam (LL.M.) – Deputy General Director
Certificate of registration for practicing audit No. 1523-2023-071-1
Authorized signature

File:

- *As above.*
- ***VIETVALUES***.

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

Currency: VND

Code	ASSETS	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
100	**A - CURRENT ASSETS**		**583,071,705,697**	**602,693,678,527**
110	**I. Cash and cash equivalents**	V.1	**8,463,260,968**	**20,433,720,622**
111	1. Cash		8,463,260,968	20,433,720,622
112	2. Cash equivalents		-	-
120	**II. Current investments**		**538,494,260,271**	**538,042,358,907**
123	1. Held-to-maturity investments	V.2	538,494,260,271	538,042,358,907
124	2. Provision for diminution in value of held-to-maturity investments(*)		-	-
130	**III. Current receivables**		**20,153,790,946**	**10,272,282,842**
131	1. Short-term trade receivables	V.3	1,309,538,260	-
135	2. Other short-term receivables	V.4a	21,573,493,686	10,272,282,842
136	3. Provision for short-term doubtful receivables (*)	V.5	(2,729,241,000)	-
140	**IV. Inventories**	V.6	**15,930,472,190**	**33,896,559,050**
141	1. Inventories		15,930,472,190	33,896,559,050
142	2. Provision for diminution in value of inventories (*)		-	-
150	**V. Current biological assets**		-	-
160	**VI. Other current assets**		**29,921,322**	**48,757,106**
161	1. 1. Short-term deferred expenses	V.7a	29,921,322	48,757,106
162	2. Deductible value-added tax		-	-
163	3. Tax and other receivables from the State	V.15	-	-
200	**B - NON-CURRENT ASSETS**		**445,977,212,119**	**468,619,951,035**
210	**I. Non-current receivables**		**5,000,000,000**	**5,000,000,000**
215	1. Other long-term receivables	V.4b	5,000,000,000	5,000,000,000
216	2. Provision for long-term doubtful receivables (*)		-	-
220	**II. Fixed assets**		**235,034,789,266**	**259,812,108,122**
221	1. Tangible fixed assets	V.8	235,034,789,266	259,812,108,122
222	*- Historical cost*		*485,541,722,051*	*498,951,583,561*
223	*- Accumulated depreciation*		*(250,506,932,785)*	*(239,139,475,439)*
230	**III. Non-current biological assets**	V.9	**36,755,833,447**	**30,688,592,340**
237	1. Long-term seasonal crops or crops for single-harvest production		36,755,833,447	30,688,592,340
240	**IV. Investment Properties**		-	-
250	**V. Non-current assets in progress**		**7,249,222,698**	**9,199,232,012**
252	1. Construction in progress	V.10	7,249,222,698	9,199,232,012
260	**VI. Non-current investments**		**15,000,000,000**	**15,000,000,000**
265	1. Held-to-maturity investments	V.2	15,000,000,000	15,000,000,000
266	2. Provision for diminution in value of long-term held-to-maturity investments (*)			
270	**VII. Other non-current assets**		**146,937,366,708**	**148,920,018,561**
271	1. Long-term deferred expenses	V.7b	146,481,955,698	148,460,142,696
272	2. Deferred tax assets	V.11	455,411,010	459,875,865
280	**TOTAL ASSETS**		**1,029,048,917,816**	**1,071,313,629,562**

Code	RESOURCES	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
300	**C - LIABILITIES**		**178,860,047,858**	**257,351,709,562**
310	**I. Current liabilities**		**178,860,047,858**	**257,351,709,562**
311	1. Short-term trade payables	V.12	1,749,489,136	4,761,579,921
312	2. Short-term advances from customers	V.13	6,901,650,000	300,000,036
313	3. Dividends and profits payables	V.14	12,451,847,433	10,640,030,629
314	4. Short-term statutory obligations	V.15	9,115,949,472	60,486,734,840
315	5. Payables to employees	V.16	9,028,882,461	27,991,839,170
316	6. Short-term accrued expenses	V.17	82,500,000	210,000,000
320	7. Other short-term payables	V.18	3,669,744,875	1,845,622,000
322	8. Short-term provisions	V.19	2,277,055,050	2,299,379,325
323	9. Bonus and welfare fund	V.20	133,582,929,431	148,816,523,641
330	**II. Non-current liabilities**		-	-
400	**D - OWNERS' EQUITY**	**V.21**	**850,188,869,958**	**813,961,920,000**
411	1. Owner's contributed capital		813,961,920,000	813,961,920,000
411a	- *Ordinary shares with voting rights*		*813,961,920,000*	*813,961,920,000*
411b	- *Preference shares*		-	-
420	2. Undistributed earnings		36,226,949,958	-
420a	*- Undistributed earnings/Accumulated losses by the end of prior period*		-	-
420b	*- Undistributed earnings/Losses of current period*		*36,226,949,958*	-
440	**TOTAL RESOURCES**		**1,029,048,917,816**	**1,071,313,629,562**

Dong Nai province, approved, 14th August 2026.

Prepared by	Chief Accountant	Legal representative
HUYNH QUANG VINH	**HUYNH QUANG VINH**	

INTERIM INCOME STATEMENT
For the six-month period ended 30th June 2026

Currency: VND

Code	ITEMS	Notes	Current period	Previous period
1	2	3	4	5
01	**1. Revenues from sale of goods and rendering of services**	VI.1	**112,639,491,007**	**119,850,992,422**
03	2. Revenue deductions		-	-
10	**3. Net revenue from sale of goods and rendering of services**		**112,639,491,007**	**119,850,992,422**
11	4. Cost of goods sold and services rendered	VI.2	101,468,814,509	90,679,982,368
20	**5. Gross profit from sale of goods and rendering of services**		**11,170,676,498**	**29,171,010,054**
21	**6. Gains/(losses) from the sale and disposal of investment properties**		-	-
22	7. Finance income	VI.3	19,921,041,249	15,520,087,766
23	8. Finance expenses	VI.4	1,816,341,381	2,870,655,224
24	*- In which: Interest expenses*		*36,767,123*	*9,369,863*
25	9. Selling expenses	VI.5	52,500,000	66,465,000
26	10. General & administration expenses	VI.6	12,396,642,605	9,845,496,697
30	**11. Operating profit/(loss)**		**16,826,233,761**	**31,908,480,899**
31	12. Other income	VI.7	27,942,025,537	97,592,500
32	13. Other expenses	VI.8	702,780,480	124,127,421
40	**14. Other profit/(loss)**		**27,239,245,057**	**(26,534,921)**
50	**15. Accounting profit/(loss) before tax**		**44,065,478,818**	**31,881,945,978**
51	16. Current corporate income tax expense	VI.9	7,834,064,005	5,271,335,484
52	17. Deferred tax (income)/expense	VI.10	4,464,855	27,950,196
60	**18. Net profit/(loss) after corporate income tax**		**36,226,949,958**	**26,582,660,298**
70	**19. Basic earnings/(loss) per share (*)**	VI.11	**175**	**104**
71	**20. Diluted earnings/(loss) per share (*)**	VI.12	**175**	**104**

Dong Nai province, approved, 14th August 2026.

Prepared by	Chief Accountant	Legal representative
HUYNH QUANG VINH	HUYNH QUANG VINH	

Song Be Rubber Joint Stock Company
Address: ĐT751 street, Group 8, Quarter Minh Thanh 3, Chon Thanh ward, Dong Nai province.
Interim Cash Flow Statement
For the six-month period ended 30th June 2026

Form B 03a - DN

(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance)

INTERIM CASH FLOW STATEMENT

(As per Direct Method)

For the six-month period ended 30th June 2026

Currency: VND

Code	Items	Notes	Current period	Previous period
1	2	3	4	5
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Revenues from sale of goods, rendering of services and others		117,938,300,408	119,243,939,662
02	2. Payments for goods/services provider		(12,281,482,058)	(6,299,538,575)
03	3. Payments for employees		(57,655,691,008)	(54,982,667,879)
04	4. Interest paid	VI.4	(36,767,123)	(9,369,863)
05	5. Corporate income tax paid	V.15	(7,093,941,952)	(9,234,902,757)
06	6. Other cash inflows from operating activities		8,893,638,686	13,324,273,030
07	7. Other cash outflows from operating activities		(113,317,124,081)	(51,266,775,062)
20	***Net cash inflows/(outflows) from operating activities***		***(63,553,067,128)***	***10,774,958,556***
	II. CASH FLOWS FROM INVESTMENT ACTIVITIES			
21	1. Payments for acquisition and construction of fixed assets and other long-term assets		-	(818,985,793)
22	2. Proceeds from disposals of fixed assets and other long-term assets		36,737,000,000	15,781,342,500
23	3. Loans to other entities and payments for purchase of debt instruments of other entities	V.2	(225,000,000,000)	(210,000,000,000)
24	4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	V.2	230,000,000,000	132,803,692,692
25	5. Payments for investments in other entities		-	-
26	6. Proceeds from sales of investments in other entities		-	-
27	7. Interest and dividends received	VI.3	9,845,607,474	7,466,486,555
30	***Net cash inflows/(outflows) from investing activities***		***51,582,607,474***	***(54,767,464,046)***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	1. Capital contribution		-	-
32	2. Payments for repurchases of shares and capital returns to owners		-	-
33	3. Long-and short-term borrowings		10,000,000,000	10,000,000,000
34	4. Loan repayment		(10,000,000,000)	(10,000,000,000)
35	5. Financial lease principal paid		-	-
36	6. Dividend paid		-	(12,720,801,893)
40	***Net cash inflows/(outflows) from financing activities***		-	***(12,720,801,893)***
50	**Net cash inflows/(outflows) (50=20+30+40)**		**(11,970,459,654)**	**(56,713,307,383)**
60	**Cash and cash equivalents at the beginning of the year**		**20,433,720,622**	**69,987,341,020**
61	Impact of exchange rate fluctuation		-	-
70	**Cash and cash equivalents at the end of the year (70=50+60+61)**	V.1	**8,463,260,968**	**13,274,033,637**

Dong Nai province, approved, 14th August 2026.

Prepared by	Chief Accountant	Legal representative
HUYNH QUANG VINH	**HUYNH QUANG VINH**	

NOTES TO THE INTERIM FINANCICAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended

These notes form an integral part of and should be read in conjunction with the interim Financial Statements for the six-month period ended 30th June 2026 of Song Be Rubber Joint Stock Company (hereafter, referred to as "the Company").

I. OPERATION FEATURES

1. Forms of ownership

Song Be Rubber Joint Stock Company is joint stock company.

2. Lines of business

The company's business field is agricultural and forestry production.

3. Business activities

The Company's business activities are:

- Growing of rubber trees (industry code 0125 - main);
- Growing of other perennial crops (industry code 0129);
- Growing of other annual crops (industry code 0119);
- Manufacture of synthetic rubber in primary forms (industry code 2013);
- Other specialized wholesale n.e.c. (details: Wholesale of rubber, fertilizers, chemicals, plastic materials in primary forms, silk, fibers, textile fibers, scrap, metal and non-metal scraps - industry code 4669);
- Trading of own or rented property and land use rights (industry code 6810);
- Raising of pigs and breeding of pigs (details: Raising of pigs - industry code 0145);
- ...

4. Normal business and production cycle

The Company's normal business and production cycle is within 12 months.

5. The Company's operations in period affect the interim financial statements

- Evenue for this period decreased by 6% compared to the previous period due to a 12.37% decline in rubber latex sales volume year-on-year. However, Cost of sales increased by 12% compared to the previous period, mainly because labor shortages forced the Company to increase wage unit rates as well as basic salaries to secure workforce for the harvesting and production season. Furthermore, changes in regulations regarding the determination of salary funds for state-owned enterprises (calculated based on output in the previous period, but based on labor contracts in this period) resulted in a 77% increase in direct labor costs year-on-year. Consequently, gross profit from sales of goods and rendering of services dropped by 61.71% year-on-year.

- General and administrative expenses increased by 25.91% compared to the previous period, primarily due to a 38.39% rise in staff costs resulting from changes in regulations governing salary fund determination for state-owned enterprises.

- Other income increased due to higher income from the disposal of rubber plantations, amounting to VND 27,841,316,498.

The above factors resulted in a 38.21% year-on-year increase in total profit before tax.

6. Company structures

The subordinate entities without legal status and dependent accounting

No.	Name of entity	Address
1	Nghia Trung Farm	Village 15, Nghia Trung commune, Dong Nai province.
2	Bu Dop Farm	Tan Lap hamlet, Hung Phuoc commune, Dong Nai province.
3	Loc Thanh Farm	Ta Thiet hamlet, Loc Thanh commune, Dong Nai province.
4	Nghia Trung Latex Processing Factory	Village 16, Nghia Trung commune, Dong Nai province.

7. Statement on the Comparability of Information in the Financial Statements

From 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the corporate accounting regime, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance and the Circulars amending and supplementing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. The Company has restated the comparative figures; accordingly, the figures presented in the interim financial statements for the six-month accounting period ended 30 June 2026 are comparable with the corresponding figures of the previous period, as presented in Note IV.24.

8. Employees

As at the accounting period ended 30th June 2026, there are 857 employees who are working at the Company (there were 1,019 employees at the beginning of year).

II. ACCOUNTING PERIOD AND REPORTING CURRENCY

1. Accounting period

The fiscal year starts on 01st January and ends on 31st December of each calendar year.

This interim financial statements are prepared for the six-month period ended 30th June 2026.

2. Reporting currency and methods of foreign currency translation

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime and standards

The Company has applied the Accounting Law, the Accounting Standards, and the Vietnamese enterprises' accounting regime in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and circulars providing guidance on the implementation of the accounting standards issued by the Ministry of Finance in the preparation and presentation of the Financial Statements.

Accordingly, the accompanying statement of financial position, statement of income, statement of cash flows and selected notes to the interim financial statements for the six-month accounting period ended 30 June 2026 are presented, and the use of these financial statements is not intended for subjects who are not provided with information on the procedures, principles and accounting practices in Vietnam, nor are they intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and territories other than Vietnam.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Executive Board of the Company ensures compliance with all the requirements of the accounting standards and the Vietnamese enterprises' accounting regime promulgated in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025, circulars amending and supplementing the aforesaid Circular and circulars providing guidance on the implementation of the accounting standards issued by the Ministry of Finance in the preparation of the interim Financial Statements.

3. **Registered accounting documentation system:** Vouchers recording.

IV. APPLIED ACCOUNTING POLICIES

1. Basis of preparation the interim financial statements

The financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

2. Cash and cash equivalents

Cash includes cash on hand, cash in transit and call deposits.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with an original maturity not exceeding 3 months), which are highly liquid and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

3. Financial investments

Held-to-maturity investments

The investments are classified as held-to-maturity investments if the Company has both the ability and the intention to hold them to maturity. Held-to-maturity investments include term deposits (including treasury bills and promissory notes).

Held-to-maturity investments are initially recognized at historical cost, including the purchase price and expenses directly attributable to the investment transactions. Subsequent to initial recognition, these investments are measured at recoverable amount. Interest income on held-to-maturity investments after the date of acquisition is recognized in the Statement of Income on an accrual basis. Interest earned prior to the date the Company holds the investments is deducted from the historical cost at the date of acquisition.

Provision for impairment of investments

When there is reliable evidence that part or all of an investment may not be recoverable and the loss can be reliably measured, the loss is recognized in financial expenses for the year and directly deducted from the carrying amount of the investment.

Loans granted

Loans are stated at cost less allowance for doubtful debts. Allowance for doubtful debts of loans is made when there is objective evidence that a part or the whole investment [amount] may not be recoverable and the loss can be reliably measured. Such loss is recognized in financial expenses during the year.

Bonds

Held-to-maturity investments represent credit institution bonds carried at par value, with floating interest rates reset periodically and interest payments made on an annual basis.

4. Receivables

Receivables are presented at their carrying amount, representing trade receivables and other receivables after deducting provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect commercial receivables arising from sale and purchase transactions between the Company and buyers that are independent entities and are not subsidiaries or dependent units of the Company, including receivables from export sales under entrusted arrangements.
- Other receivables reflect non-commercial receivables that are not related to sale and purchase transactions.

Provisions for doubtful receivables are made for each doubtful receivable based on the overdue period of the receivables or the estimated amount of potential loss, specifically as follows:

- For overdue receivables, the provision is made at the following rates:
+ 30% of the value for receivables overdue for more than 6 months but less than 1 year.
+ 50% of the value for receivables overdue from 1 year to less than 2 years.
+ 70% of the value for receivables overdue from 2 years to less than 3 years.
+ 100% of the value for receivables overdue for 3 years or more.
- For receivables that are not yet due but are unlikely to be recovered: based on the estimated amount of loss to make the provision.

Increase or decrease in the balance of provisions is recognized in general and administrative expenses in the interim statement of income. When doubtful receivables are determined to be irrecoverable and are written off by the accountant, the difference arising between the provision for doubtful receivables and the original cost of the receivables is recognized in the interim statement of income.

5. Inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Goods: including the acquisition cost and other direct related expenses arising to obtain inventories in their current status and location.
- Work-in-process: including the costs of direct materials, labor and others. cost of finished goods semi products, merchandise on astandard costing method.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The Company determines the quantitíe and value of inventories using the weighted average method.

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.) below their carrying amount, and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories.

The Company recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

Increases or decreases to the provision balance are recognised in cost of goods sold in the interim income statement. When inventories expire, become obsolete, are damaged or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the interim income statement.

6. Deferrend expenses

Deferrend expenses include short-term deferrend expenses or long-term deferrend expenses on interim statement of financial position and are amortised over the period to which they relate or during which the related economic benefits are consumed.

Deferred expenses represent actual costs incurred (whether paid or unpaid) that relate to operating activities of multiple accounting periods and are amortized into operating expenses of future periods. The Company's deferred expenses include:

Tools

Expenses on tools put into use are allocated to expenses using the straight-line method over the estimated useful life of the tools and supplies.

Fixed asset repair expenses

Major one-off repair expenses are allocated to operating expenses on a straight-line basis over the period from the date the repair is completed and the asset is put into use until the estimated date of the next major repair.

Prepaid land rental

Prepaid land rental represents the amount paid for the land plot currently used by the Company leased after the effective date of the 2003 Land Law, for which the Company has paid the land rental for the entire lease term or prepaid for multiple years with a remaining paid lease term of at least 5 years, and for which land use right certificates have not been issued by competent authorities. Prepaid land rental is allocated to expenses on a straight-line basis over the lease term (50 years).

7. Tangible fixed assets

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities, and biological assets consisting of perennial plants for periodic outputs and working animals.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the Company.

Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets, such as upgrades and overhauls of tangible fixed assets.... Those which do not meet the above conditions will be recorded into expenses during the period, such as maintenance and repair costs...

Perennial plants for periodic yields

The perennial plants of the Company include rubber plantations,... The cost of perennial plants comprises purchase costs, planting costs, cultivation and maintenance costs, and other directly attributable costs incurred to develop the plantations from inception up to the stage of maturity and readiness for harvest.

Depreciation of the rubber plantation commences when the plantation reaches maturity, which is when it yields its first commercial harvest..

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement..

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. Details are as follows:

Estimated useful lives of categories of fixed assets

- Buildings and structures	06 – 25 years
- Machineries and equipments	04 – 10 years
- Vehicles	06 – 08 years
- Management equipments and tools	04 – 06 years
- Land-use rights	50 ears

- Depreciation of fixed assets for the Company's rubber plantation is carried out in accordance with the Official Dispatch No. 1937/BTC-TCDN dated 09th February 2010 of the Ministry of Finance and the Decision No. 221/QĐ-CSVN dated 27th April 2010 of the Vietnam Rubber Industry Group on promulgating the depreciation rate for rubber plantations according to the 20-year exploitation cycle as follows:

Year of exploitation	***Depreciation rate (%)***
- 01st year	2.50
- 02nd year	2.80
- 03rd year	3.50
- 04th year	4.40
- 05th year	4.80
- 06th year	5.40
- 07th year	5.40
- 08th year	5.10
- 09th year	5.10
- 10th year	5.00
- 11th year	7.00
- 12th year	6.60
- 13th year	6.20
- 14th year	5.90
- 15th year	5.50
- 16th year	5.40
- 17th year	5.00
- 18th year	5.00
- 19th year	5.20
- 20th year	5.20

8. Biological assets

Biological assets reflect the current carrying amount and movement (increases, decreases) of biological assets related to agricultural activities (including biological assets born/generated from bearer plants of the entity) and agricultural produce at the point of harvest.

Biological assets are recognized at cost less (-) provision for impairment of assets (if any).

Biological assets

Biological assets are living plants managed by the entity through biological transformation, which can subsequently be harvested as agricultural produce or used to generate additional biological assets.

Biological transformation comprises the processes of growth, degeneration, production, and procreation that cause qualitative or quantitative changes in a biological asset.

Agricultural activity is the management of the biological transformation to harvest biological assets for sale, for processing into agricultural produce, or for generating additional biological assets. Agricultural activity encompasses a wide range of activities, such as cultivation: growing annual crops, perennial crops, orchards, flower gardens, plantations, etc.

Agricultural produce

Agricultural produce is the harvested product of the entity's biological assets, such as rubber latex harvested from rubber trees. After harvest, these products cease to be biological assets and are transferred to inventories. Accordingly, the post-harvest processing of agricultural produce is accounted for as inventory processing under Vietnamese Accounting Standard No. 02 - Inventories and its guiding documents.

The entity's biological assets comprise the following types:

Bearer plants: Long-living plants used in the production or supply of agricultural produce, expected to bear produce for more than one accounting period, and having a remote likelihood of being sold as agricultural produce except for incidental scrap sales (e.g., rubber plantations). These typically meet the definition of fixed assets and are accounted for as tangible fixed assets. However, unharvested produce generated from bearer plants (such as growing rubber latex) is recognized as biological assets.

Consumable plants harvested once: Crops cultivated for single-use harvest, such as timber trees (e.g., acacia trees).

Accounting principles

Consumable plants harvested once:

- Cost comprises all purchase, cultivation, and care costs directly attributable to the assets.

- Where consumable plants are expected to be harvested within 12 months or within a normal operating cycle from the end of the accounting period, these biological assets are presented as current assets on the Statement of Financial Position. The remaining consumable plants are presented as non-current assets on the Statement of Financial Position.

Expenses for purchase, cultivation, and care that do not directly relate to a specific biological asset or do not generate future economic benefits for the entity (e.g., research into new biological assets) are recognized as operating expenses in the period.

Provision for diminution in value of biological assets

At the end of the accounting period: Where there are indications or evidence that these biological assets are impaired or their net realizable value is lower than their carrying amount, the entity shall recognize a provision for impairment of assets.

Any increase or decrease in the provision for impairment of biological assets is recognized in Cost of Goods Sold in the interim Income Statement.

9. Construction in progress

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization. These assets are recorded at cost, with no depreciation charged.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognised as expenses when such costs do not meet the conditions to be recognised as fixed assets..

For perennial plants providing periodic yield that satisfy the criteria for fixed assets, such as rubber trees, costs incurred during the capital construction phase—including land clearance, soil preparation, planting, and cultivation prior to reaching maturity and initial fruiting—are recognized in construction in progress. Upon reaching maturity and commencing production, these perennial plants are transferred to tangible fixed assets.

10. Contract for business cooperation

Jointly controlled assets

The Company recognized in the financial statements for the business cooperation contracts in the form of jointly controlled assets as follows:

- The value of assets currently owned by the Company.
- The arising liabilities is owned by the Company.
- The revenue shared from sale of goods or rendering of services from joint venture operation.
- The arising expenses are owned by the Company.

Although the legal form of the Contract is Business Cooperation Contract (BCC), the nature of the contract is the leasing and lending of assets

11. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals, Finance lease loans and liabilities and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Finance lease loans and liabilities reflect loans, finance lease liabilities and the payment situation of loans, finance lease liabilities.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

12. Dividends and profits payables

The Company recognizes dividends payable in cash and tracks the settlement of dividend obligations to its shareholders.

Dividends and profits payable are recognized at the point when the Company no longer has the right to refuse the obligation to distribute dividends or profits to its equity holders/shareholders. Specifically:

- For investees, this is the time when the entity no longer has the right to decline dividend payments in accordance with securities

13. Wages fund

The Company's salary fund is determined in accordance with Decree No. 248/2025/ND-CP dated 15 September 2025 issued by the Government, providing regulations on salaries, remuneration, and bonuses for direct owner's representatives, state capital representatives, and Supervisors in state-owned enterprises, along with its amending and supplementing documents.

14. Provision for severance allowance

Severance allowance provision for employees is accrued at the end of each reporting period for eligible employees who have worked regularly at the Company for full 12 months or more. The accrued allowance is calculated at the rate of half a month's salary for each qualifying year of service, in accordance with the Labor Code and relevant implementation guidelines.

The average monthly salary used to calculate the severance allowance is adjusted at the end of each reporting period based on the average salary of the six consecutive months preceding the interim financial reporting date. Any increase or decrease in this provision, except for actual payments made to employees, is recognized in the interim statement of income.

This accrued severance allowance is utilized to pay severance allowance to employees upon termination of employment contracts in accordance with Article 46 of the Labor Code.

Any increase or decrease in the balance of the severance allowance provision required to be accrued at the end of the accounting period is recognized in general and administrative expenses

15. Statutory obligations

Value Added Tax (VAT): Calculated using the deduction method.

Corporate Income Tax (CIT): Applicable at the rate of 20% (twenty percent) on taxable profit generated from business activities.

Other taxes: Applicable in accordance with the prevailing tax regulations at the time of tax payment in each respective year.

16. Owner's equity

Owner's invested equity

Owner's invested capital is recognized based on the actual capital contributed by shareholders as of the end of the accounting period.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company's Charter as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

. Dividends are recognized as a liability when approved by the General Meeting of Shareholders and the Company no longer has the right to refuse the obligation to pay dividends or profits.

17. Recognition of revenues and income

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenue from sales of finished rubber products,...

Revenues from sales of finished rubber products are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Interest on bank deposits

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

Dividends and divided profits

Dividends and profit distributions are recognized as financial income when the Company's right to receive payment is established and the payer has an irrevocable obligation to make the distribution. For dividends received in the form of shares, the Company only tracks the additional quantity of shares without recording any monetary value.

18. Cost of goods sold

Cost of goods sold is recognized simultaneously with the corresponding revenue in accordance with the matching principle between revenues and expenses.

Cost of goods sold represents the aggregate cost of products sold, other costs included in cost of sales, or reductions to cost of goods sold

19. Financial expense

Financial expenses represent costs related to financing activities, including interest expense. Borrowing costs are recognized as an expense in the period in which they are incurred.

20. Borrowing costs

Borrowing costs include interest and other costs directly incurred in connection with borrowings.

Borrowing costs are recognized as an expense in the period in which they are incurred. However, borrowing costs directly attributable to the acquisition, construction, or production of a qualifying asset that necessarily takes a substantial period of time (over 12 months) to get ready for its intended use or sale are capitalized.For specific borrowings allocated for the construction of fixed assets or investment properties, borrowing costs are capitalized even if the construction period is less than 12 months.

Investment income earned on the temporary investment of specific borrowings is deducted from the cost of the qualifying assets concerned.

For general borrowings used for the purpose of acquiring, constructing, or producing a qualifying asset, the capitalized borrowing costs are determined by applying a capitalization rate to the weighted average accumulated expenditures incurred for such asset construction or production. The capitalization rate is calculated as the weighted average interest rate of general borrowings outstanding during the period, excluding specific borrowings obtained for the purpose of acquiring a specific asset.

21. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Company

22. Corporate income tax (CIT) expenses

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Current income tax is recognized in the interim statement of income, except to the extent that the tax arises from an item recognized directly in equity, in which case current income tax is also recognized directly in equity.

Deferred Corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:

- For the same taxable entity; or

- The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

23. Earnings per share

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

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

24. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

25. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the financial statements of the Company.

26. Comparative figures

Certain opening balances in the interim statement of financial position and previous period figures in the interim statement of cash flows have been restated to comply with prevailing regulations under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Enterprise Accounting System (previously presented under Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance). Details are as follows:

Code	Items	As at 31 December 2025 (under Circular 200/2014/TT-BTC) - As previously reported	As at 1 January 2026 (restated under Circular 99/2025/TT-BTC) - As restated	Differences
1	2	3	4	5=4-3
	INTERIM STATEMENT OF FINANCIAL POSITION			
	I. Assets	**588.202.466.101**	**588.202.466.101**	-
123	Held-to-maturity investments	520.000.000.000	538.042.358.907	18.042.358.907
135	Other short-term receivables	28.314.641.749	10.272.282.842	(18.042.358.907)
237	Long-term seasonal crops or crops for single-harvest production	-	30.688.592.340	30.688.592.340
252	Construction in progress	39.887.824.352	9.199.232.012	(30.688.592.340)
	TOTAL ASSETS	**588.202.466.101**	**588.202.466.101**	-
	II. Resources	**72.972.387.469**	**72.972.387.469**	-
313	Dividends and profits payables	-	10.640.030.629	10.640.030.629
314	Short-term statutory obligations	70.845.262.588	60.486.734.840	(10.358.527.748)
320	Other short-term payables	2.127.124.881	1.845.622.000	(281.502.881)
	TOTAL RESOURCES	**72.972.387.469**	**72.972.387.469**	-
	INTERIM CASH FLOW STATEMENT			
	II. Cash flows from investment activities			
01	1. Revenues from sale of goods, rendering of services and others	119.235.687.032	119.243.939.662	8.252.630
27	7. Interest and dividends received	7.474.739.185	7.466.486.555	(8.252.630)

The Company has restated basic earnings/(loss) per share and diluted earnings/(loss) per share in the income statement to conform with Annual General Meeting of Shareholders Resolution No. 01/NQ-ĐHĐCĐ dated 25 April 2026. Details are as follows:

Code	Items	Before adjustments	After adjustments	Differences
	INTERIM INCOME STATEMENT			
70	Basic earnings/(loss) per share	258	104	(154)
71	Diluted earnings/(loss) per share	258	104	(154)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION (Currency: VND)

1. Cash and cash equivalents

Details	Ending balance of period	Beginning balance
Cash and cash equivalents held by the Company that are not restricted as to use	***8,463,260,968***	***20,433,720,622***
- Cash on hand	250,343,763	5,454,330,866
Cash in banks	8,212,917,205	14,979,389,756
+ Nam A Commercial Joint Stock Bank (NamA Bank) – Binh Phuoc branch	*6,947,806,938*	*4,756,178,022*
+ Saigon Treasure Commercial Joint Stock Bank (Sacombank) – Chon Thanh branch	*922,948,149*	*1,365,871,924*
+ Vietnam Bank for Agriculture and Rural Development (Agribank) – Tan Thanh branch, Binh Phuoc province	*342,162,118*	*8,857,339,810*
- Cash equivalents	-	-
Total	**8,463,260,968**	**20,433,720,622**

As at 30th June 2026, the Company has no blocked cash in banks which are used as collateral for loans and liabilities.

2. Held-to-maturity investment

	Ending balance of period			Beginning balance		
Details	**Historical cost**	**Book value**	**Provision**	**Historical cost**	**Book value**	**Provision**
Short-term	**538,494,260,271**	**538,494,260,271**	-	**538,042,358,907**	**538,042,358,907**	-
Term deposits	***527,604,205,476***	***527,604,205,476***	-	***527,772,904,113***	***527,772,904,113***	-
Vietnam Bank for Agriculture and Rural Development (Agribank) – Tan Thanh branch, Binh Phuoc province	338,382,958,905	338,382,958,905	-	342,510,383,564	342,510,383,564	-
- Principal amount	*330,000,000,000*	*330,000,000,000*	-	*340,000,000,000*	*340,000,000,000*	-
- Accrued interest	*8,382,958,905*	*8,382,958,905*	-	*2,510,383,564*	*2,510,383,564*	-
Vietnam Bank for Agriculture and Rural Development (Agribank) – Tan Thanh branch	81,935,287,671	81,935,287,671	-	123,731,342,466	123,731,342,466	-
- Principal amount	*80,000,000,000*	*80,000,000,000*	-	*120,000,000,000*	*120,000,000,000*	-
- Accrued interest	*1,935,287,671*	*1,935,287,671*	-	*3,731,342,466*	*3,731,342,466*	-

	Ending balance of period			Beginning balance		
Details	**Historical cost**	**Book value**	**Provision**	**Historical cost**	**Book value**	**Provision**
Nam A Commercial Joint Stock Bank (NamA Bank) – Binh Phuoc branch	*107,285,958,900*	*107,285,958,900*	-	*61,531,178,083*	*61,531,178,083*	-
- Principal amount	*105,000,000,000*	*105,000,000,000*	-	*60,000,000,000*	*60,000,000,000*	-
- Accrued interest	*2,285,958,900*	*2,285,958,900*	-	*1,531,178,083*	*1,531,178,083*	-
Lending	***10,299,178,082***	***10,299,178,082***	-	***10,016,438,356***	***10,016,438,356***	-
North East Trading and Service Development Co., Ltd [1]	10,299,178,082	10,299,178,082	-	10,016,438,356	10,016,438,356	-
- Principal amount	*10,000,000,000*	*10,000,000,000*	-	*10,000,000,000*	*10,000,000,000*	-
- Accrued interest	*299,178,082*	*299,178,082*	-	*16,438,356*	*16,438,356*	-
Bonds [2]	***590,876,713***	***590,876,713***	-	***253,016,438***	***253,016,438***	-
Vietnam Bank for Agriculture and Rural Development (Agribank) – Tan Thanh branch	*590,876,713*	*590,876,713*	-	*253,016,438*	*253,016,438*	-
- Accrued interest	*590,876,713*	*590,876,713*	-	*253,016,438*	*253,016,438*	-
Long-term	**15,000,000,000**	**15,000,000,000**	-	**15,000,000,000**	**15,000,000,000**	-
Bonds [2]	***15,000,000,000***	***15,000,000,000***	-	***15,000,000,000***	***15,000,000,000***	-
Vietnam Bank for Agriculture and Rural Development (Agribank) – Tan Thanh branch	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
- Principal amount	*15,000,000,000*	*15,000,000,000*	-	*15,000,000,000*	*15,000,000,000*	-
Total	**553,494,260,271**	**553,494,260,271**	-	**553,042,358,907**	**553,042,358,907**	-

[1] This is a loan according to the Credit contract No. 01/2025/HĐTD/SB-ĐB dated 22nd December 2025, accordingly, the Company lends to North East Trading and Service Development Co., Ltd. with a amount of VND 10,000,000,000; details as follows:

- Loan purpose: to serve production and business activities;
- Payment period: No later than 31st December 2026
- Interest rate of 6%/year
- Collateral: According to this contract term, until the deadline of principal and interest repayment, the borrower has no enough money to repay, the lender is allowed to stop transporting all kinds of products, goods, supplies and assets from the banana growing project area in hamlet 3, Nha Bich commune, Dong Nai province.

[2] Bonds held under bond code issued by Vietnam Bank for Agriculture and Rural Development (Agribank), a floating interest rate subject to periodic adjustments, with interest payable annually. Details are as follows:

No.	Bond code	Issue date	Face value	Quantity	Tenor (years)
1	AGRIBANK202703	22 December 2020	1,000,000	5,000	07
2	AGRIBANK202703	14 December 2023	1,000,000	1,000	07
3	AGRIBANK121003	19 March 2024	1,000,000	1,000	07
4	AGRIBANK243401	14 August 2024	100,000	80,000	10
	Total			**87,000**	

Interest on held-to-maturity investments that is deemed uncollectible and therefore not recognized as revenue.

The Company had no such transactions during the period.

Reasons for additional provision or reversal of provision for losses on held-to-maturity investments.

The Company had no such transactions during the period. *(Refer to Note V.5).*

Information on held-to-maturity investments pledged, mortgaged, guaranteed, or subject to other special restrictions (if any).

As at 30th June 2026, the Company has no held-to-maturity investments which are used to pledge, mortgage, guaranteee for loans and liabilities.

3. Short-term trade receivables

Details	Ending balance of period		Beginning balance	
	Carrying amount	Provision	Carrying amount	Provision
Receivables from other customers	***1,309,538,260***	-	-	-
Phuong Hau One Member Co., Ltd.	1,309,538,260	-	-	-
Total	**1,309,538,260**	-	-	-

Reasons for additional provision or reversal of allowance for doubtful debts.

The Company had no such transactions during the period.

Disclosure of short-term trade receivables pledged, mortgaged, or provided as collateral/guarantees, and other significant matters (if any).

As at 30th June 2026, the Company has no short-term trade receivables which are used to pledge, mortgage, guaranteee.

4. Other receivables

4a. Other short-term receivables

Details	Ending balance of period		Beginning balance	
	Carrying amount	Provision	Carrying amount	Provision
Receivables from other organizations and individuals	***21,573,493,686***	***(2,729,241,000)***	***10,272,282,842***	-
Advances from employees	7,627,288,686	-	934,812,842	-
- Tran Van Cuong [(1)]	*4,500,000,000*	-	-	-
- Nghia Trung Factory [(2)]	*1,307,989,195*	-	*746,555,966*	-
- Other employees [(2)]	*1,819,299,491*	-	*188,256,876*	-
Other receivables	13,946,205,000	(2,729,241,000)	9,337,470,000	-
- North East Trading and Service Development Co., Ltd. [(3)]	*13,646,205,000*	*(2,729,241,000)*	*9,097,470,000*	-
- Others	*300,000,000*	-	*240,000,000*	-
Total	**21,573,493,686**	**(2,729,241,000)**	**10,272,282,842**	-

[(1)] Advance to Mr. Tran Van Cuong represents funds provided for regulatory procedures for the Bu Dop construction stone exploitation project, expected to be recovered by the end of 2026. *(Refer to Note VIII.10).*

[(2)] These represent advances to employees at farms and factories for purchasing materials during the period, with an expected recovery period not exceeding 12 months

[(3)] The Business cooperation contract (BCC) No. 01/HĐHTKD-SBĐB dated 25th September 2019 and the Appendix of Business cooperation contract No. 01/PLHĐHTKD-SBĐB dated 02nd October 2019 signed by North East Trading and Service Development Co., Ltd. on implementing project of applying high technology to grow bananas and Business Cooperation Contract No. 01/HĐHTKD/SB-ĐB dated January 04, 2024, concerning the monoculture of hybrid acacia trees.

Disclosures of significant matters relating to other short-term receivables, including guarantees, pledges, and collaterals (if any).

As at 30th June 2026, the Company has no other short-term receivables which are used to pledge, mortgage, guaranteee.

4b. Other long-term receivables

Details	Ending balance of period		Beginning balance	
	Carrying amount	Provision	Carrying amount	Provision
Receivables from other organizations and individuals	***5,000,000,000***	-	***5,000,000,000***	-
North East Trading and Service Development Co., Ltd. (*)	5,000,000,000	-	5,000,000,000	-
Total	**5,000,000,000**	-	**5,000,000,000**	-

(*) The Business cooperation contract (BCC) No. 01/HĐHTKD-SBĐB dated 25th September 2019 and the Appendix of Business cooperation contract No. 01/PLHĐHTKD-SBĐB dated 02nd October 2019 signed by North East Trading and Service Development Co., Ltd. on implementing project of applying high technology to grow bananas.

Disclosures of significant matters relating to other short-term receivables, including guarantees, pledges, and collaterals (if any).

As at 30th June 2026, the Company has no other long-term receivables which are used to pledge, mortgage, guaranteee.

5. Bad debts

Details	Ending balance of period		Beginning balance	
	Historical cost	Recoverable amount (*)	Historical cost	Recoverable amount (*)
Other organizations and individuals	***9,097,470,000***	***6,368,229,000***	-	-
Overdue from 06 months to 01 year	*9,097,470,000*	*6,368,229,000*	-	-
North East Trading and Service Development Co., Ltd.	9,097,470,000	6,368,229,000	-	-
Total	**9,097,470,000**	**6,368,229,000**	-	-

(*) Recoverable amount are determined by the historical cost less the receivable debts which are made provision already.

The movement on provision for doubtful debts is as follows:

Details	Current period	Previous period
Beginning balance	-	-
Make additional provision	(2,729,241,000)	(2,729,241,000)
Ending balance of period	**(2,729,241,000)**	**(2,729,241,000)**

Disclosures of penalties and late payment interest arising from overdue debts that do not qualify for revenue recognition (if any), and assessment of the recoverability of overdue receivables.

The Company had no such transactions during the period.

6. Inventories

	Ending balance of period		Beginning balance	
Details	**Historical cost**	**Provision**	**Historical cost**	**Provision**
Finished goods	15,930,472,190	-	33,896,559,050	-
Rubber latex	*15,930,472,190*	-	*33,896,559,050*	-
Total	**15,930,472,190**	**-**	**33,896,559,050**	**-**

In which, as at 30th June 2026:

- The Company has no inventories which are used as collateral for loans.
- The Company has no stagnant inventory, inferior or poor quality which can not afford to consume.

7. Deferrend expenses

7a. *Short-term deferred expenses*

Details	**Ending balance of period**	**Beginning balance**
Repair	18,318,484	23,517,366
Tools	11,602,838	25,239,740
Total	**29,921,322**	**48,757,106**

The movement on short-term deferred expenses is as follows:

Details	**Current period**	**Previous period**
Beginning balance	48,757,106	69,100,039
Increase during period	17,800,000	-
Allocation during period	(36,635,784)	(49,073,648)
Ending balance of period	**29,921,322**	**20,026,391**

7b. *Long-term deferred expenses*

Details	**Ending balance of period**	**Beginning balance**
One-time land rental payment for Bu Dop farm (*)	145,465,443,463	147,370,466,137
Tools	64,306,860	-
Others	952,205,375	1,089,676,559
Total	**146,481,955,698**	**148,460,142,696**

(*) One-time land rental is paid in accordance with Decision No. 2294/QĐ-UBND dated 18 September 2017 issued by the People's Committee of Binh Phuoc Province amending Decision No. 1895/QĐ-UBND dated 06 September 2014. The one-time land rental amounts to VND 189,845,335,320. The Company was granted Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. BN 971799 (certificate issuance register No. CT 05840) by the People's Committee of Binh Phuoc

Province on 16 April 2015, covering a land area of 8,646,225.8 m² with a land use term until 06 September 2064.

The movement on long-term deferred expenses is as follows:

Details	**Current period**	**Previous period**
Beginning balance	148,460,142,696	151,987,638,268
Increase during period	436,754,211	601,604,819
Allocation during period	(2,414,941,209)	(2,305,988,473)
Ending balance of period	**146,481,955,698**	**150,283,254,614**

8. Tangible fixed assets

Items	Buildings & structures	Machineries, equipments	Vehicles, transmissions	Perennial plants	Total
I. Historical cost					
1. Beginning balance	**110,147,335,235**	**34,122,896,568**	**20,080,935,859**	**334,600,415,899**	**498,951,583,561**
2. Increase during period	-	-	-	2,743,655,981	2,743,655,981
- Transfer from construction in progress	-	-	-	*2,743,655,981*	*2,743,655,981*
3. Decrease during period	-	-	-	(16,153,517,491)	(16,153,517,491)
- Disposals	-	-	-	*(16,153,517,491)*	*(16,153,517,491)*
4. Ending balance of period	**110,147,335,235**	**34,122,896,568**	**20,080,935,859**	**321,190,554,389**	**485,541,722,051**
Historical cost of fully-depreciated assets but still be used	*2,450,754,516*	-	*9,276,143,063*	-	*11,726,897,579*
II. Depreciation					
1. Beginning balance	**82,687,312,341**	**26,088,996,434**	**12,473,025,016**	**117,890,141,648**	**239,139,475,439**
2. Increase during period	6,426,024,289	2,132,681,040	675,299,538	9,370,736,218	18,604,741,085
- Depreciation during period	*6,426,024,289*	*2,132,681,040*	*675,299,538*	*9,370,736,218*	*18,604,741,085*
3. Decrease during period	-	-	-	(7,237,283,739)	(7,237,283,739)
- Disposals	-	-	-	*(7,237,283,739)*	*(7,237,283,739)*
4. Ending balance of period	**89,113,336,630**	**28,221,677,474**	**13,148,324,554**	**120,023,594,127**	**250,506,932,785**
III. Net book value					
1. Beginning balance	***27,460,022,894***	***8,033,900,134***	***7,607,910,843***	***216,710,274,251***	***259,812,108,122***
2. Ending balance of period	***21,033,998,605***	***5,901,219,094***	***6,932,611,305***	***201,166,960,262***	***235,034,789,266***
Temporarily unused	-	-	-	-	-
Awaiting disposal	-	-	-	-	-
Pledged, mortgaged, used as collaterall	-	-	-	-	-

In which, as at 30th June 2026:

- The Company has no commitments to purchase or sell tangible fixed assets of great value in the future.
- During the period, the Company disposed of rubber plantations at Nghia Trung Farm in accordance with Board of Directors' Resolution No. 09/QĐ-HĐQT dated 26 February 2026 and Resolution No. 16/QĐ-HĐQT dated 26 March 2026.

9. Non-current biological assets

	Ending balance of period		**Beginning balance**	
Details	**Historical cost**	**Recoverable amount (*)**	**Historical cost**	**Recoverable amount (*)**
Long-term single-harvest crops	***36,755,833,447***	***36,755,833,447***	***30,688,592,340***	***30,688,592,340***
Nghia Trung hybrid acacia plantation	7,380,846,697	7,380,846,697	6,313,103,083	6,313,103,083
Loc Thanh hybrid acacia plantation	18,734,001,392	18,734,001,392	18,094,610,722	18,094,610,722
Bu Dop hybrid acacia plantation	2,637,626,230	2,637,626,230	1,556,876,230	1,556,876,230
Nha Bich teak plantation	8,003,359,128	8,003,359,128	4,724,002,305	4,724,002,305
Total	**36,755,833,447**	**36,755,833,447**	**30,688,592,340**	**30,688,592,340**

(*) Recoverable amount equals historical cost less allowance for doubtful debts.

In which, as at 30th June 2026:

- The Company has no biological assets pledged or mortgaged as collateral for liabilities.
- The Company has no commitments for investment in or acquisition of biological assets.

Description of biological asset categories whose values account for 10% or more of the total value of biological assets, including the nature and characteristics of each category of biological assets, and the accounting policies applied to each category of those biological assets, etc.;

These are costs incurred by the Company for planting hybrid acacia and teak.

Method of allocation of care and cultivation costs incurred during the period to parent biological assets, newly generated biological assets, and agriculture produce.

The Company incurs plantation and care costs based on actual incurred expenses in accordance with technical regulations.

Provisions for impairment of biological assets (if any);

The Company had no such transactions during the period.

Detailed disclosure of ending balances that are pledged as collateral or used for deposits or escrow purposes.

The Company had no such transactions during the period.

Commitments for investment in or purchase of biological assets;

The Company had no such transactions during the period.

Observable and measurable changes, if any, in the fair value less costs to sell of biological assets as disclosed;

The Company had no such transactions during the period.

10. Construction-in-progress

	Ending balance of period		Beginning balance	
Details	**Historical cost**	**Recoverable amount (*)**	**Historical cost**	**Recoverable amount (*)**
Rubber garden	***7,249,222,698***	***7,249,222,698***	***9,199,232,012***	***9,199,232,012***
Bu Dop rubber garden	4,146,791,047	4,146,791,047	3,709,176,394	3,709,176,394
Nghia Trung rubber garden	3,102,431,651	3,102,431,651	5,490,055,618	5,490,055,618
Total	**7,249,222,698**	**7,249,222,698**	**9,199,232,012**	**9,199,232,012**

Movements in construction in progress

Details	**Beginning balance**	**Costs incurred during the period**	**Transferred to fixed assets during the period**	**Ending balance of period**
Rubber garden	***9,199,232,012***	***793,646,667***	***(2,743,655,981)***	***7,249,222,698***
Bu Dop rubber garden	3,709,176,394	437,614,653	-	4,146,791,047
Nghia Trung rubber garden	5,490,055,618	356,032,014	(2,743,655,981)	3,102,431,651
Total	**9,199,232,012**	**793,646,667**	**(2,743,655,981)**	**7,249,222,698**

In which, as at 30th June 2026:

- The Company has no construction-in-progress which are used as collateral for loans.
- The company has no interest expenses capitalized into construction-in-progress during period.

11. Deferred income tax assets

Details	**Beginning balance**	**Recorded in business results during period**	**Ending balance of period**
Deferred tax assets relating to deductible temporary differences	459,875,865	(4,464,855)	455,411,010
Provision for severance allowance	*459,875,865*	*(4,464,855)*	*455,411,010*
Total	**459,875,865**	**(4,464,855)**	**455,411,010**

The corporate income tax rate of 20% is used to determine deferred tax assets.

12. Short-term trade payables

Details	Ending balance of period	Beginning balance
Payables to other suppliers	***1,749,489,136***	***4,761,579,921***
Phuong Anh Production Trading Service Co., Ltd	1,680,674,236	-
Others	68,814,900	4,761,579,921
Total	**1,749,489,136**	**4,761,579,921**

As at 30th June 2026, the Company has no the overdue trade payables.

13. Short-term advances from customers

Details	Ending balance of period	Beginning balance
Advance payments from others	***6,901,650,000***	***300,000,036***
Nhu Y International Trading Co., Ltd.	6,901,650,000	-
Pham Toan One Member Co., Ltd.	-	300,000,036
Total	**6,901,650,000**	**300,000,036**

14. Dividends and profits payables

Details	Ending balance of period	Beginning balance
2025	**12,451,847,433**	**10,640,030,629**
Undue	*12,451,847,433*	*10,358,527,748*
Dividends on State capital payable to the provincial budget	12,122,409,383	10,358,527,748
Dividends payable to individual investors	329,438,050	281,502,881
Overdue	-	-
Total	**12,451,847,433**	**10,640,030,629**

Payment term for dividends in cash or non-monetary assets to shareholders/owners

The Company distributed cash dividends in accordance with Annual General Meeting of Shareholders Resolution No. 01/NQ-ĐHĐCĐ dated 28 May 2026.

Committed dividends past due but remaining unpaid to shareholders

The Company has no overdue unpaid dividends.

15. Short-term statutory obligations

Items	Beginning balance		Arising during period		Ending balance of period	
	Receivable	Payable	Payable	Already paid	Receivable	Payable
Value added tax (VAT)	-	605,658,399	4,471,734,076	(4,392,922,060)	-	684,470,415
Corporate income tax (CIT)	-	7,093,941,952	7,834,064,005	(7,093,941,952)	-	7,834,064,005
Personal income tax (PIT)	-	16,564,010	819,569,660	(268,572,603)	-	567,561,067
Resource tax	-	5,748,586	9,147,245	(11,820,619)	-	3,075,212
Land rent	-	49,393,900,602	12,580,346,252	(61,947,468,081)	-	26,778,773
License tax	-	-	-	-	-	-
Other taxes	-	-	545,900,480	(545,900,480)	-	-
Payable according to the Audit Minutes (*)	-	3,370,921,291	-	(3,370,921,291)	-	-
Total	-	**60,486,734,840**	**26,260,761,718**	**(77,631,547,086)**	-	**9,115,949,472**

(*) Adjusted according to the Audit Minutes of the 2020 financial statements of Regional State Audit Office No. VIII.

Value Added Tax (VAT)

The Company pay value added tax in accordance with deduction method. Value added tax rate is as follows:

Income from liquidation of rubber trees at the commercial business stage	Non-taxable
Income from liquidation of rubber trees for other organizations and individuals that is not commercial business	5%
Revenue from sale of rubber latex	5%
Other income	8% - 10%

Corporate income tax (CIT)

The Company must pay corporate income tax on taxed income at the rate of 20%.

Personal income tax (PIT)

The Company has declared and paid under regulations.

Land rent

Land rent is paid according to the tax authority's notice

Other taxes

The Company has declared and paid under regulations.

The Company's tax declaration are subject to examination by the tax authorities, as the application of tax laws and regulations to different for each types of transactions. The tax amounts is presented in the interim Financial Statements for the six-month period ended 30 June 2026 will be subject to change according to the finalization of the decision of the tax authorities.

16. Payables to employees

Details	**Ending balance of period**	**Beginning balance**
Wages payable	9,028,882,461	27,991,839,170
Bonus payable	-	-
Total	**9,028,882,461**	**27,991,839,170**

17. Short-term accrued expenses

Details	**Ending balance of period**	**Beginning balance**
Payables to other organizations and individuals	***82,500,000***	***210,000,000***
Audit fee	82,500,000	210,000,000
Total	**82,500,000**	**210,000,000**

18. Other short-term payables

Details	**Ending balance of period**	**Beginning balance**
Payables to related parties	***448,560,000***	***688,560,000***
Remuneration of the Board of Management and the Supervisory Board	448,560,000	688,560,000
Payables to other organizations and individuals	***3,221,184,875***	***1,157,062,000***
Suoi Xanh Prod Trad Serv Co., Ltd.	928,800,000	928,800,000
Deposit for plantation liquidation	1,843,000,000	-
Others	449,384,875	228,262,000
Total	**3,669,744,875**	**1,845,622,000**

As at 30th June 2026, the Company has no the overdue other short-term payables.

19. Provision for short-term payables

This is the provision for severance allowance.

20. Bonus and welfare funds

Details	Beginning balance	Adjustment according to the Resolution of GMS(*)	Spending during period	Ending balance of period
Bonus fund	102,054,617,454	(1,630,645,654)	(9,153,930,798)	91,270,041,002
Welfare fund	45,470,854,631	(181,182,850)	(4,508,546,608)	40,781,125,173
Bonus fund to the Board of Management and Directors	1,291,051,556	11,700	(240,000,000)	1,051,063,256
Total	**148,816,523,641**	**(1,811,816,804)**	**(13,902,477,406)**	**133,102,229,431**

(*) The Company adjusted the Bonus and Welfare Fund and the Executive Management Board Bonus Fund, which were previously estimated from the 2025 profit distribution, in accordance with the 2026 Annual General Meeting of Shareholders' Resolution No. 01/NQ-ĐHĐCĐ dated 28 May 2026

21. Owners' equity

21a. *The movement on the owners' equity*

Details	The owners' invested equity	Undistributed earnings	Total
Beginning balance in previous year	**813,961,920,000**	-	**813,961,920,000**
Increase in previous year	-	39,156,384,008	39,156,384,008
Decrease in previous year	-	(39,156,384,008)	(39,156,384,008)
Ending balance in previous year / Beginning balance in current year	**813,961,920,000**	-	**813,961,920,000**
Increase in current period	-	36,226,949,958	36,226,949,958
Decrease in current period	-	-	-
Ending balance in current period	**813,961,920,000**	**36,226,949,958**	**850,188,869,958**

21b. *Details of the owners' invested equity*

Details	Proportion	Ending balance of period	Beginning balance
People's Committee of Binh Phuoc province	97.354%	792,426,960,000	792,426,960,000
Other shareholders	2.646%	21,534,960,000	21,534,960,000
Total	**100.00%**	**813,961,920,000**	**813,961,920,000**

Details of the charter capital contribution are as follows:

Details	**Business Registration Certificate**	**Contributed charter capital (VND)**	**Remaining charter capital (VND)**
People's Committee of Binh Phuoc province	792,426,960,000	792,426,960,000	-
Other shareholders	21,534,960,000	21,534,960,000	-
Total	**813,961,920,000**	**813,961,920,000**	**-**

21c. *Transactions on capital with owners and distribution of dividends and profit*

Details	**Current period**	**Previous period**
- Owners' invested equity		
+ *Beginning balance*	*813,961,920,000*	*813,961,920,000*
+ *Increase during year*	-	-
+ *Decrease during year*	-	-
+ *Ending balance*	*813,961,920,000*	*813,961,920,000*
- Dividends, profit already divided	-	-

21d. *Stocks*

Details	**Ending balance of period**	**Beginning balance**
Number of stocks being registered to issue	81,396,192	81,396,192
Number of stocks already issued / public offering	81,396,192	81,396,192
Common stocks	*81,396,192*	*81,396,192*
Preferred stocks	-	-
Number of buy-back stocks	-	-
Common stocks	-	-
Preferred stocks	-	-
Number of outstanding stocks	81,396,192	81,396,192
Common stocks	*81,396,192*	*81,396,192*
Preferred stocks	-	-
Nominal value of outstanding stocks (vnd/stock)	10,000	10,000

21e. *Dividends*

Details	Current period	Previous period
- Dividends declared and paid out during year	-	12,720,801,893
+ *Dividends declared on common stocks*	-	*12,720,801,893*
+ *Dividends declared on preferred stocks*	-	-
- Dividends declared after the accounting period ended	-	-
+ *Dividends declared on common stocks*	-	-
+ *Dividends declared on preferred stocks*	-	-
- Dividends of accumulated preferred stocks unrecognized	-	-

21f. *Funds of the Company*

Development and investment funds

- The deduction and use of Development and investment fund must comply with the current financial policy for each form of enterprise or the decision of the Owner.
- Development and investment fund has made deduction from profit after corporate income tax and be used to invest in expanding business activities or intensive investment of the Company.

21g. *Profit distribution*

Beginning balance	-
Profit after corporate income tax for the first 6 months of 2026	36,226,949,958
Provisional distribution during period	-
Ending balance of period of undistributed earnings	**36,226,949,958**

22. Off-interim statement of financial position items

Written-off bad debts

Details	Ending balance of period	Beginning balance
National Route 13 An Loc - Hoa Lu BOT Joint Stock Company" (*)	50,000,000,000	50,000,000,000
Cộng	**50,000,000,000**	**50,000,000,000**

(*)In accordance with Decision No. 52/QĐ-CSSB-HĐQT dated 30 December 2022 regarding the financial settlement of uncollectible receivables remitted by Song Be Rubber One Member Limited Company to An Loc - Hoa Lu Highway 13 BOT Joint Stock Company for the implementation of the project to upgrade and expand Highway 13 (An Loc - Hoa Lu section) amounting to VND 19,490,800,000, and Resolution No. 19/NQ-CSSB-HĐQT dated 18 December 2023 regarding the financial settlement of uncollectible receivables remitted by Song Be Rubber One Member Limited Company to An Loc - Hoa Lu Highway 13 BOT Joint Stock Company for the implementation of the project to upgrade and expand Highway 13 (An Loc - Hoa Lu section) amounting to VND 30,509,200,000."

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

1a. Total revenues

Details	**Current period**	**Previous period**
Sale of rubber latex	112,639,491,007	119,850,992,422
Total	**112,639,491,007**	**119,850,992,422**

1b. Revenues from sale of goods and rendering of services with related parties

The Company has no transactions on sale of goods and rendering of services to joint ventures, associates and related parties that are not joint ventures or associates.

2. Cost of goods sold and services rendered

Details	**Current period**	**Previous period**
Cost of finished goods	101,468,814,509	90,679,982,368
Total	**101,468,814,509**	**90,679,982,368**

3. Finance income

Details	**Current period**	**Previous period**
Interest from demand deposits	14,797,411	8,252,630
Interest from term deposits	13,597,454,043	9,031,202,054
Bond interest	590,876,713	746,692,603
Loan interest	299,178,082	285,205,479
Profit shared from the business cooperation contract for high-tech banana cultivation and specialized hybrid acacia cultivation investment project (1)	4,548,735,000	4,548,735,000
Profits shared from the Business cooperation contract on wood processing and production (2)	870,000,000	900,000,000
Total	**19,921,041,249**	**15,520,087,766**

(1) Represent profit shared and interest on capital contribution in accordance with Business Cooperation Contract (BCC) No. 01/HĐHTKD-SBĐB dated 25 September 2019, Appendix No. 01/PLHĐHTKD-SBĐB dated 02 October 2019 regarding the high-tech banana cultivation investment project, and Business Cooperation Contract No. 01/HĐHTKD/SB-ĐB dated 04 January 2024 regarding specialized hybrid acacia cultivation, signed with Dong Bac Trading and Service Development Co., Ltd.

(2) Represent profit shared in accordance with Business Cooperation Contract (BCC) No. 01/2022/HĐHTKD-SB-QT dated 30 December 2022 with Quang Trung Wood Processing Trading Joint Stock Company regarding the implementation of the wood processing project, and Business Cooperation Contract (BCC) No. 01/2023/HĐHTKD-SB-CMC dated 01 November 2023 with BIOMASS CMC Co., Ltd. regarding the production and supply of wood chips utilized from agricultural and forestry by-products.

4. Finance expenses

These are the costs of land rent and others of the business cooperation contract.

Details	**Current period**	**Previous period**
Business cooperation expenses for the high-tech banana cultivation and specialized hybrid acacia cultivation investment project	1,484,489,420	2,470,062,427
Cost of business cooperation on wood processing and production	295,084,838	391,222,934
Interest expenses	36,767,123	9,369,863
Cost of business cooperation in planting hybrid acacia	**1,816,341,381**	**2,870,655,224**
Total	**1,816,341,381**	**2,870,655,224**

5. Selling expenses

Details	**Current period**	**Previous period**
Outsourcing expenses	29,750,000	36,750,000
Others	22,750,000	29,715,000
Total	**52,500,000**	**66,465,000**

6. General & administration expenses

Details	**Current period**	**Previous period**
Wages and salaries	5,504,610,860	3,977,591,148
Management materials	179,626,064	130,598,509
Office equipments	293,317,421	295,852,122
Depreciation of fixed assets	322,173,036	322,173,036
Taxes and duties	404,969,098	225,917,903
Provision	2,779,241,000	2,750,241,000
Outsourcing expenses	482,785,930	493,650,386
Others	2,429,919,196	1,649,472,593
Total	**12,396,642,605**	**9,845,496,697**

7. Other income

Details	**Current period**	**Previous period**
Income from liquidation of fixed assets	27,841,316,498	47,542,500
- Income from disposal of fixed assets"	*36,757,550,250*	*47,542,500*
- Net book value of fixed assets	*(8,916,233,752)*	*-*
Others	100,709,039	50,050,000
Total	**27,942,025,537**	**97,592,500**

8. Other expenses

Details	**Current period**	**Previous period**
Fines for environmental protection violations	545,900,480	-
Others	156,880,000	124,127,421
Total	**702,780,480**	**124,127,421**

9. Current Corporate Income tax (CIT) expense

The Company must pay corporate income tax on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

Details	**Current period**	**Previous period**
Total pre-tax accounting profit	**44,065,478,818**	**31,881,945,978**
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:	(4,895,158,795)	(5,525,268,559)
Increase adjustments	*689,211,015*	*84,217,421*
Non-deductible expenses when determining taxable income	545,900,480	63,217,421
Provision for severance allowance	143,310,535	21,000,000
Decrease adjustments	*(5,584,369,810)*	*(5,609,485,980)*
Profits distributed	(5,418,735,000)	(5,448,735,000)
Provision for severance allowance already paid	(165,634,810)	(160,750,980)
Taxable income	39,170,320,023	26,356,677,419
Transferring losses and offsetting gains/losses	-	-
Taxed income	39,170,320,023	26,356,677,419
Corporate income tax (CIT) rate	20%	20%
Current Corporate income tax (CIT) expense	**7,834,064,005**	**5,271,335,484**

The Company's corporate income tax expense for the six-month period ended 30 June 2026 is estimated based on taxable income and may be subject to adjustments depending on the examination by the tax authorities.

10. Deferred Corporate Income tax expense

Details	**Current period**	**Previous period**
Deferred corporate income tax expense arising from taxable temporary differences	(28,662,107)	(4,200,000)
Deferred corporate income tax expense arising from reversal of deferred income tax assets	33,126,962	32,150,196
Total	**4,464,855**	**27,950,196**

11. Basic earnings per share/ Diluted earnings per share

11a. Basic earnings per share

Details	**Current period**	**Previous period**
Accounting profit after Corporate income tax of the Company's shareholders	36,226,949,958	26,582,660,298
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:	(21,951,936,600)	(18,129,293,608)
Making appropriation of bonus and welfare funds, bonus to the Board of Management and the Board of Directors (*)	*(21,951,936,600)*	*(18,129,293,608)*
Profit to calculate basic earnings per share	14,275,013,358	8,453,366,690
Average outstanding common stock during year	81,396,192	81,396,192
Basic earnings per share	**175**	**104**

(*) The Company make temporary appropriation of bonus fund, welfare fund, bonus to the Board of Management and the Board of Directors at rate of 60.18% and will be adjusted when there is an official Resolution of the General Meeting of Shareholders.

Average outstanding common stock during year is calculated as follows:

Details	**Current period**	**Previous period**
Beginning balance of outstanding common stock	81,396,192	81,396,192
Effect of buy-back common stock	-	-
Average outstanding common stock during period	**81,396,192**	**81,396,192**

11b. Diluted earnings per share

Details	**Current period**	**Previous period**
Profit is allocated for shareholders holding common stock to calculate basic earnings per share	14,275,013,358	8,453,366,690
Increase / decrease adjustments of profit	-	-
Profit to calculate diluted earnings per share	14,275,013,358	8,453,366,690
Number of common stocks used to calculate diluted earnings per share	81,396,192	81,396,192
Diluted earnings per share	**175**	**104**

Number of common stocks used to calculate diluted gains on stock is calculated as follows:

Details	**Current period**	**Previous period**
Beginning balance of outstanding common stock during year	81,396,192	81,396,192
Effect of potential common stock having a dilutive effect	-	-
Number of common stocks used to calculate diluted earnings per share	**81,396,192**	**81,396,192**

12. Expenses from operating activities by nature

Details	**Current period**	**Previous period**
Raw materials, supplies	7,850,614,385	15,058,901,315
Employees cost	50,746,330,555	29,538,537,400
Depreciation of fixed assets	18,604,741,085	18,308,874,470
Outsourcing expenses	13,428,531,641	28,055,325,658
Others	5,231,910,196	4,429,428,593
Total	**95,862,127,862**	**95,391,067,436**

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CASH FLOW STATEMENT (Currency: VND)

1. Non-monetary transactions

During period, the Company has not incurred non-monetary transactions.

2. Cash and cash equivalents held by the Company that is not available for use

The Company has not incurred cash and cash equivalents held by the Company that is not available for use.

3. Proceeds from borrowings

Details	**Current period**	**Previous period**
Proceeds from borrowings is under common contractual arrangements	10,000,000,000	10,000,000,000
Total	**10,000,000,000**	**10,000,000,000**

4. Repayments of borrowing principal

Details	**Current period**	**Previous period**
Repayments of borrowing principal is under common contractual arrangements	10,000,000,000	10,000,000,000
Total	**10,000,000,000**	**10,000,000,000**

5. Acquisition and disposal of subsidiaries during the period

During the period, the Company had no transactions regarding the acquisition or disposal of subsidiaries.

VIII. OTHER INFORMATION (Currency: VND)

1. Contingent assets

The Company has not incurred contingent assets to affect the financial statements, which need any adjustments to the figures or disclosures in the interim financial statements.

2. Contingent liabilities

The Company has not incurred contingent liabilities would affect the financial statements, which need any adjustments to the figures or disclosures in the interim financial statements.

3. Assets held under operating leases

As at the end of the financial period, the Company had no assets held under operating leases.

4. Operating lease assets

As at the accounting period ended, the Company has no operating lease assets.

5. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

5a. Transactions and balances with members of key management, individuals related to members of key management

Members of key management include: members of the Board of Management, the Supervisory Board and members of the Board of Directors. Individuals related to members of key management are close members of the family of members of key management.

Transactions with members of key management and individuals related to members of key management

The Company has not incurred transactions on sale of goods and rendering of services, as well as other transactions with members of key management and individuals related to members of key management.

Guaranteee commitments

The Company has not used fixed assets, inventories, ... as collateral for loans of members of key management and individuals related to members of key management.

In addition, none of member of key management and individual related to members of key management used their own properties to secure the loans of the Company.

Liabilities with members of key management and individuals related to members of key management

As at the accounting period ended, the Company has no liabilities with members of key management and individuals related to members of key management.

Income of members of key management (*):

Details	**Current period(1)**	**Previous period (2)**
Wages	1,056,050,000	743,650,000
Bonus	480,000,000	-
Remuneration	-	-
Other income	24,438,000	12,852,000
Dividends received	-	25,478,922
Total	**1,560,488,000**	**781,980,922**

(*) Members of key management include: members of the Board of Management, the Supervisory Board and the Board of Directors.

(1) Income for the first 6 months of 2025 is an estimated figure presented based on actual expenditure, due to the Company has not yet distributed the salary fund based on business performance. This figure will be re-presented when the effective salary fund is approved.

(2) Income for the first 6 months of 2025 is a restated amount calculated as one-half (1/2) of income after the remaining salary fund for 2026 has been approved in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ dated 28th May 2026.

Detailed income of members of key management

Details	**Position**	**Wages**	**Bonus**	**Remuneration**	**Other income**	**Dividends**	**Total**
Current period							
The Board of Management		*708,050,000*	*320,000,000*	-	*17,842,000*	-	*1,045,892,000*
Thai Cong Can	Chairperson	204,050,000	80,000,000	-	3,298,000	-	287,348,000
Nguyen Dong Dan	Member cum General Director	154,000,000	80,000,000	-	7,948,000	-	241,948,000
Nguyen Minh Thien	Member cum Deputy General Director	176,000,000	80,000,000	-	3,298,000	-	259,298,000
Truong Minh Hung	Member	-	-	-	-	-	-
Nguyen Thi My Phuoc	Member	174,000,000	80,000,000	-	3,298,000	-	257,298,000
The Supervisory Board		*174,000,000*	*80,000,000*	-	*3,298,000*	-	*257,298,000*
Tran Thi Ngoc Lien	Head of board	174,000,000	80,000,000	-	3,298,000	-	257,298,000
Tu Xuan Lam	Member	-	-	-	-	-	-
Nguyen Thi Phuong	Member	-	-	-	-	-	-
The Board of Directors		*174,000,000*	*80,000,000*	-	*3,298,000*	-	*257,298,000*
Huynh Quang Vinh	Chief Accountant	174,000,000	80,000,000	-	3,298,000	-	257,298,000
Total		**1,056,050,000**	**480,000,000**	**-**	**24,438,000**	**-**	**1,560,488,000**

Details	**Position**	**Wages**	**Bonus**	**Remuneration**	**Other income**	**Dividends**	**Total**
Previous period							
The Board of Management		*510,000,000*	-	-	*8,568,000*	*19,611,750*	*538,179,750*
Thai Cong Can	Chairperson	147,000,000	-	-	2,142,000	2,737,350	151,879,350
Nguyen Dong Dan	Member cum General Director	129,000,000	-	-	2,142,000	11,976,400	143,118,400
Nguyen Minh Thien	Member cum Deputy General Director	117,000,000	-	-	2,142,000	2,579,350	121,721,350
Truong Minh Hung	Member	-	-	-	-	-	-
Nguyen Thi My Phuoc	Member	117,000,000	-	-	2,142,000	2,318,650	121,460,650
The Supervisory Board		*117,000,000*	-	-	*2,142,000*	*2,379,322*	*121,521,322*
Tran Thi Ngoc Lien	Head of board	117,000,000	-	-	2,142,000	994,136	120,136,136
Tu Xuan Lam	Member	-	-	-	-	923,036	923,036
Nguyen Thi Phuong	Member	-	-	-	-	462,150	462,150
The Board of Directors		*116,650,000*	-	-	*2,142,000*	*3,487,850*	*122,279,850*
Huynh Quang Vinh	Chief Accountant	116,650,000	-	-	2,142,000	3,487,850	122,279,850
Total		**743,650,000**	**-**	**-**	**12,852,000**	**25,478,922**	**781,980,922**

5b. *Transactions and balances with other related parties*

The Company's other related parties include:

- -Associated companies, jointly-controlled entities,
- Individuals have the right to directly or indirectly vote in the Company and close members of their family.
- Companies of members of key management and individuals have the Company's direct or indirect voting rights and close members of their families.

The Company has no other related parties.

Transactions with related parties

During period, the Company has not incurred transactions with related parties.

Guaranteee commitments

The Company has not used fixed assets, inventories, ... as collateral for loans of other related parties.

In addition, none of other related parties used their own properties to secure the loans of the Company.

Balances with related parties

As at the accounting period ended, the Company has no liabilities with other related parties.

6. Capitalized interest expenses

During period, the Company has not incurred capitalized interest expenses.

7. Segment Reporting

The company selected the business segment reporting as the primary reporting, due to the risk and profitability ratios are affected primarily by differences in products and services provided by the Company. The geographical segment reporting is as the secondary reporting. The Company's operating activities are organized and managed according to characteristics of the products and services provided by the Company with each department is a strategic business unit providing different products to serve the various markets.

7a. *Segment reporting is presented according to the business field*

Revenue reflected in the income statement is entirely revenue from rubber sales.

7b. *Segment reporting is presented according to geography*

During period, whole activities of the Company take place only in the territory of Vietnam.

8. Collateral

The Company did not mortgage any assets to the other entities and hold the collateral of the other entities as at 30th June 2026.

9. Going-concern assumption

As at the date of the financial statements, there is not any factor which affect the going-concern assumption of the Company. Therefore, the financial statements for the six-month period ended 30th June 2026 are prepared on the basis of the going-concern assumption.

10. Subsequent events

– Pursuant to Board Resolution No. 11/NQ-HDQT dated 8th July 2026, the Board of Directors approved the policy to submit a proposal to the Dong Nai City People's Committee regarding the auction of mineral extraction rights for construction stone over an area of 15 hectares in Hung Phuoc Commune, Dong Nai City. The area comprises 6.38 hectares of perennial land currently held by the Company under Land Use Right Certificates, and 8.62 hectares of adjoining land belonging to local individuals.

– The Company is currently carrying out procedures to change its Legal Representative.

Dong Nai province, approved, 14th August 2026.

Prepared by	Chief Accountant	Legal representative
HUYNH QUANG VINH	HUYNH QUANG VINH	

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

Chon Thanh, August 14, 2026

REPORT

Regarding the explanation of the audited financial statements for the first 6 months of 2026

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

Audited financial statements for the first 6 months of 2026 have Profit after corporate income tax Profit +36,226,949,958 VND, up +36.28%, difference up +9,644,289,660 VND compared to the same period report in 2025 Profit +26,582,660,298 VND. The reasons are:

1. Profit from rubber latex production and trading activities decreased by -18,000,333,556 VND due to: Rubber latex revenue decreased by -7,211,501,415 VND and Cost of rubber latex increased by +10,788,832,141 VND, mainly due to the reduction in the selling price of rubber latex and the increase in the production cost of rubber latex.

2. Profit from financial activities increased by +5,455,267,326 VND due to: Financial revenue increased by +4,400,953,483 VND and financial expenses decreased by -1,054,313,843 VND, mainly due to increased interest on deposits and loans and a decrease in other financial expenses.

3. Selling expenses decreased by -13,965,000 VND mainly due to the reduction in the hiring of loading and unloading workers and the reduction of the rent for transporting rubber latex for consumption.

4. Enterprise management expenses increased by +2,551,145,908 VND due to: Expenses for managerial staff increased by +1,527,019,712 VND due to an increase in the salary fund payable to employees, Depreciation of fixed assets increased by +25,000,000 VND due to an increase in some fixed assets, Severance provision increased by +29,000,000 VND due to an increase in severance provisions, The cost of outsourced services and expenses in other currencies increased by +970,126,196 VND due to the increase in the cost of outsourced services and the increase in costs in other currencies.

5. Profit from other activities increased by +27,265,779,978 VND due to: Income from other activities increased by +27,844,433,037 VND and other operating expenses increased by +578,653,059 VND, mainly due to the increase in income from liquidation and sale of assets and other incomes and increased expenses for liquidation and sale of assets and other expenses.

6. The current CIT expense increased by +VND 2,562,728,521 due to the increase in CIT taxable income in the period.

7. Deferred corporate income tax expenses decreased by -VND 23,485,341 due to the reduction of deferred corporate income tax expenses in the period.

* Total difference increase of +9,644,289,660 VND, including: item 1 + item 2 - item 3 - item 4 + item 5 - item 6 - item 7./.

Recipients:
- As above;
- Save the letter.

LEGAL REPRESENTATIVE

CÔNG TY CỔ PHẦN CAO SU SÔNG BÉ
P.CHƠN THÀNH-T.ĐỒNG NAI

Nguyễn Minh Thiện