

**JOINT STOCK COMPANY
SONG BE RUBBER**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Chon Thanh, October 20, 2026

REPORT

**Regarding the explanation of the Financial Statements for the third quarter
of 2026**

To:

- The State Securities Commission;
- Hanoi Stock Exchange.

The financial statement for the third quarter of 2026 has Profit after corporate income tax Profit +3,738,554,412 VND, up +167.10%, the difference increased by +9,310,383,936 VND compared to the same period report in 2025 Loss -5,571,829,524 VND. Causes:

1. Profit from rubber latex production and trading activities increased by +8,602,982,094 VND due to: Rubber latex revenue increased by +17,064,069,288 VND and cost of rubber latex increased by +8,461,087,194 VND, mainly due to the increase in the selling price of rubber latex and the increase in the production cost of rubber latex.

2. Profit from financial activities increased by +648,694,174 VND due to: Financial revenue increased by +1,579,454 VND and Financial expenses decreased by -647,114,720 VND, mainly due to an increase in interest on deposits and loans and a decrease in other financial expenses.

3. Selling expenses increased by +22,125,682 VND mainly due to the increase in the hiring of loading and unloading workers and the increase in the rent for transporting rubber latex for consumption.

4. Enterprise management expenses decreased by -2,456,486,728 VND due to: Management staff expenses decreased by -2,615,808,185 VND due to a decrease in the salary fund payable to employees, Depreciation of fixed assets increased by +10,000,000 VND due to an increase in some fixed assets, Severance provision increased by +93,310,535 VND due to an increase in severance provisions, The cost of outsourced services and expenses in other currencies increased by +56,010,922 VND due to the increase in the cost of outsourced services and the increase in costs in other currencies.

5. Profit from other activities decreased by -71,508,274 VND due to: Income from other activities increased by +8,797,786,843 VND and other operating expenses increased by +8,869,295,117 VND, mainly due to an increase in income from liquidation and sale of assets and other income and an increase in liquidation costs and other expenses.

6. The current CIT expense increased by +VND 2,304,145,104 due to the increase in CIT taxable income in the period.

7. Deferred corporate income tax expenses do not increase or decrease because there is no increase or decrease in deferred corporate income tax expenses in the period.

* Total difference increase of +9,310,383,936 VND, including: item 1 + item 2 - item 3 - item 4 + item 5 - item 6 - item 7./.

Recipients:

- As above;
- Save the letter.

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PHÓ TỔNG GIÁM ĐỐC

Nguyễn Minh Thiện



SONG BE RUBBER JOINT STOCK COMPANY

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

FINANCIAL STATEMENT QUARTER III/2026

October 20, 2026



Form No. B01a-DN

**Address: DT751 Street, Group 8, Minh Thanh Quarter,
Chon Thanh Ward, Dong Nai City
Tax code: 3800 100 464**

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

BALANCE SHEET

As at September 30, 2026

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

ASSETS	Code	Note	Closing balance of quarter	Beginning balance of year
1	2	3	4	5
A - CURRENT ASSETS	100		583.995.769.679	602.693.678.527
I. Cash and cash equivalents	110		7.600.126.486	20.433.720.622
1. Cash	111	V.01	7.600.126.486	20.433.720.622
2. Cash equivalents	112	V.01	0	0
II. Short-term financial investments	120		549.460.408.295	538.042.358.907
1. Trading securities	121		0	0
2. Provision for impairment of trading securities (*)	122		0	0
3. Short-term held-to-maturity investments	123	V.02b	549.460.408.295	538.042.358.907
4. Short-term held-to-maturity investment provision (*)	124		0	0
5. Other short-term investments	125		0	0
6. Provision for loss on other short-term investments (*)	126		0	0
III. Short-term receivables	130		17.793.747.057	10.272.282.842
1. Short-term trade receivables	131	V.03a	272.097.000	0
2. Short-term advances to suppliers	132	V.03a	0	0
3. Short-term inter-company receivables	133		0	0
4. Receivables under the progress of construction contracts	134		0	0
5. Other short-term receivables	135	V.04a	17.521.650.057	10.272.282.842
6. Provision for short-term doubtful accounts (*)	136	V.04a	0	0
7. Shortage of assets awaiting resolution	137		0	0
IV. Inventories	140		9.121.636.632	33.896.559.050
1. Inventories	141	V.07	9.121.636.632	33.896.559.050
2. Provision for impairment of inventories (*)	142		0	0
V. Short-term biological assets	150		0	0
1. Short-term consumable biological assets	151		0	0
2. Short-term seasonal or single-harvest crops	152		0	0
3. Provision for short-term biological asset losses (*)	153		0	0
V. Other current assets	160		19.851.209	48.757.106
1. Short-term prepaid expenses	161	V.14a	19.851.209	48.757.106
2. VAT deductible	162	V.15a	0	0
3. Tax and receivables from the State budget	163	V.15a	0	0
4. Government bonds purchased for resale	164		0	0
5. Other short-term assets	165		0	0
B - NON-CURRENT ASSETS	200		448.872.956.450	468.619.951.035
I. Non-current receivables	210		5.000.000.000	5.000.000.000
1. Non-current trade receivables	211	V.03b	0	0
2. Non-current advances to suppliers	212	V.03b	0	0
3. Working capital in affiliates	213		0	0
4. Long-term inter-company receivables	214		0	0

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1	2	3	4	5
5. Other long-term receivables	215	V.04b	5.000.000.000	5.000.000.000
6. Provision for long-term doubtful accounts (*)	216	V.04b	0	0
II. On-current assets	220		226.616.086.235	259.812.108.122
1. Tangible asset	221	V.09	226.616.086.235	259.812.108.122
- Historical cost	222	V.09	486.282.462.792	498.951.583.561
- Accumulated depreciation (*)	223	V.09	(259.666.376.557)	(239.139.475.439)
2. Lease assets	224	V.11	0	0
- Historical cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible assets	227	V.10	0	0
- Historical cost	228		0	0
- Accumulated depreciation (*)	229		0	0
III. Long-term biological assets	230		42.892.144.710	30.688.592.340
1. Livestock for periodic produce	231	V.12.2	0	0
a) Immature livestock raised for periodic produce	232		0	0
b) Mature livestock for periodic produce	233	V.12.2	0	0
- Historical cost	234		0	0
- Accumulated depreciation (*)	235		0	0
2. Long-term single-product livestock	236		0	0
3. Long-term seasonal or single-harvest crops	237	V.12.1	42.892.144.710	30.688.592.340
4. Provision for long-term biological asset losses (*)	238		0	0
IV. Investment properties	240		0	0
- Historical cost	241		0	0
- Accumulated depreciation (*)	242		0	0
V. Non-current assets in progress	250		13.359.766.263	9.199.232.012
1. Work in progress	251		0	0
2. Construction in progress	252	V.08b	13.359.766.263	9.199.232.012
VI. Non-current financial investments	260		15.000.000.000	15.000.000.000
1. Investments in subsidiaries	261		0	0
2. Investments in affiliates and joint-ventures	262	V.02c	0	0
3. Investments in other entities	263		0	0
4. Provision for long-term financial investments (*)	264		0	0
5. Long-term held-to-maturity investments	265	V.02b	15.000.000.000	15.000.000.000
6. Long-term held-to-maturity investment provision (*)	266		0	0
VII. Other non-current assets	270		146.004.959.242	148.920.018.561
1. Long-term prepaid expenses	271	V.14b	145.549.548.232	148.460.142.696
2. Deferred tax assets	272	V.15b	455.411.010	459.875.865
3. Long-term equipment, supplies and spare parts	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS (280=100+200)	280		1.032.868.726.129	1.071.313.629.562
C - LIABILITIES	300		178.941.301.759	257.351.709.562
I. Current liabilities	310		178.941.301.759	257.351.709.562
1. Trade payables	311	V.17a	9.039.322.309	4.761.579.921
2. Advances from customers	312	V.17a	3.948.472.000	300.000.036
3. Dividends and profits payable	313	V.18	329.438.913	12.451.847.433
4. Short-term taxes and amounts payable to the State	314	V.19	21.955.772.572	60.486.734.840
5. Payables to employees	315	V.20a	9.201.377.301	27.991.839.170

1	2	3	4	5
6. Accrued expenses	316	V.20a	82.500.000	210.000.000
7. Inter-company payables	317		0	0
8. Short-term payables under construction contracts	318		0	0
9. Short-term deferred revenue	319	V.22a	0	0
10. Other short-term payables	320	V.21a	1.187.845.123	1.845.622.000
11. Short-term borrowings and lease liabilities	321	V.16a	0	0
12. Short-term provisions payable	322	V.25a	2.264.075.050	2.299.379.325
13. Welfare and reward fund	323	V.27f	130.932.498.491	147.004.706.837
14. Pricing stabilisation fund	324		0	0
15. Government bonds purchased for resale	325		0	0
II. Non-current liabilities	330		0	0
1. Trade payables	331	V.17b	0	0
2. Advances from customers	332	V.17b	0	0
3. Long-term taxes and amounts payable to the State	333		0	0
4. Accrued expenses	334		0	0
5. Inter-company payables for working capital	335		0	0
6. Inter-company payables	336		0	0
7. Long-term deferred revenue	337	V.22b	0	0
8. Other long-term payables	338	V.21b	0	0
9. Long-term borrowings and lease liabilities	339	V.16b	0	0
10. Convertible bonds	340		0	0
11. Preferred shares	341		0	0
12. Deferred tax liabilities	342		0	0
13. Long-term provisions payable	343	V.25b	0	0
14. Technological and scientific development fund	344		0	0
D - EQUITY	400		853.927.424.370	813.961.920.000
1. Shareholder's capital	411		813.961.920.000	813.961.920.000
- Ordinary shares with voting rights	411a	V.27b	813.961.920.000	813.961.920.000
- Preferred shares	411b		0	0
2. Capital surplus	412		0	0
3. Option for conversion of bonds	413		0	0
4. Other capital	414		0	0
5. Treasury shares (*)	415		0	0
6. Differences on revaluation of assets	416		0	0
7. Foreign exchange differences	417		0	0
8. Development and investment fund	418	V.27f	0	0
9. Other funds under equity	419		0	0
10. Undistributed profit after tax	420		39.965.504.370	0
- Undistributed profit after tax brought forward	420a	V.27a	0	0
- Undistributed profit after tax of current year	420b	V.27a	39.965.504.370	0
TOTAL RESOURCES (440=300+400)	440		1.032.868.726.129	1.071.313.629.562

Approved, October 20, 2026

Preparer

Chief Accountant

Legal representative

Huỳnh Quang Vĩnh
Huỳnh Quang Vĩnh

Huỳnh Quang Vĩnh
Huỳnh Quang Vĩnh



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

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

INCOME STATEMENT

The accounting period from January 1, to September 30, 2026

Currency: VND

ITEM	Code	Note	Quarter III		Year-to-date through the end of this quarter	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sale of goods and supply of services	01	VI.01	117.359.029.000	100.294.959.712	229.998.520.007	220.145.952.134
2. Revenue deductions	02	VI.02				
3. Net revenue from sale of goods and supply of services (10=01-02)	10		117.359.029.000	100.294.959.712	229.998.520.007	220.145.952.134
4. Costs of goods sold	11	VI.03	110.005.478.616	101.544.391.422	211.474.293.125	192.224.373.790
5. Gross profit from sale of goods and supply of services (20=10-11)	20		7.353.550.384	(1.249.431.710)	18.524.226.882	27.921.578.344
6. Profit/loss from sale, liquidation of investment properties	21	VI.04	0	0	0	0
7. Financial income	22	VI.05	12.832.240	11.252.786	19.933.873.489	15.531.340.552
8. Financial expenses	23	VI.06	1.808.450.970	2.455.565.690	3.624.792.351	5.326.220.914
- Of which: Borrowing costs	24	VI.06	28.876.712	0	65.643.835	9.369.863
9. Selling expenses	25	VI.09a	77.740.682	55.615.000	130.240.682	122.080.000
10. General and administrative expenses	26	VI.09b	849.529.180	3.306.015.908	13.246.171.785	13.151.512.605
11. Net profit from operating activities {30=20+21+22-(23+25+26)}	30		4.630.661.792	(7.055.375.522)	21.456.895.553	24.853.105.377
12. Other income	31	VI.07	9.048.197.752	250.410.909	36.990.223.289	348.003.409
13. Other expenses	32	VI.08	9.008.911.530	139.616.413	9.711.692.010	263.743.834
14. Other profit (40=31-32)	40		39.286.222	110.794.496	27.278.531.279	84.259.575
15. Total profit before tax (50=30+40)	50		4.669.948.014	(6.944.581.026)	48.735.426.832	24.937.364.952
16. Current corporate income tax expense	51	VI.11	931.393.602	(1.372.751.502)	8.765.457.607	3.898.583.982
17. Deferred corporate income tax expense	52	VI.12	0	0	4.464.855	27.950.196
18. Profit after corporate income tax (60=50-51-52)	60		3.738.554.412	(5.571.829.524)	39.965.504.370	21.010.830.774
19. Basic earnings per share	70	VI.13	46	(68)	257	258
20. Diluted earnings per share	71	VI.13	46	(68)	257	258

Approved, October 20, 2026

Preparer

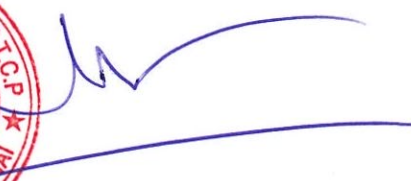
Chief Accountant

Legal representative


Huỳnh Quang Vinh


Huỳnh Quang Vinh




Nguyễn Minh Thiện
PHÓ TỔNG GIÁM ĐỐC

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

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

CASH FLOW STATEMENT

(Direct method) (*)

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

ITEM	Code	Note	Year-to-date through the end of this quarter	
			This year	Last year
1	2	3	4	5
I. Cash flows from operating activities				
1. Proceeds from sale of goods and supply of services and other revenue (+)	01		245.008.415.072	249.193.983.585
2. Payments to suppliers of goods and services (-)	02		(46.200.282.045)	(36.158.719.286)
3. Payments to employees (-)	03		(83.235.923.103)	(80.979.017.087)
4. Interest paid (-)	04		(65.643.835)	(9.369.863)
5. Corporate income tax paid (-)	05	V.19	(7.093.941.952)	(9.234.902.757)
6. Other proceeds from operating activities (+)	06		21.341.372.267	14.117.834.518
7. Other payments for operating activities (-)	07		(153.067.373.800)	(79.130.997.424)
Net cash flows from operating activities	20		(23.313.377.396)	57.798.811.686
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets and other non-current assets (-)	21		(5.308.200.688)	(3.688.524.957)
2. Proceeds from disposal and liquidation of fixed assets, and other non-current assets (+)	22		36.889.514.250	156.090.909
3. Loans to and purchase of debt instruments from other entities (-)	23	V.02b	(295.000.000.000)	(240.000.000.000)
4. Recovery of loans and disposal of debt instruments of the other entities (+)	24	V.02b	285.000.000.000	142.803.692.692
5. Investments in other entities (-)	25		0	0
6. Withdrawal of investments in other entities (+)	26	V.04b	0	0
7. Proceeds from loan interest, dividends and profit shared (+)	27	V.04a	1.020.878.218	6.431.657.537
Net cash flows from investing activities	30		22.602.191.780	(94.297.083.819)
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and capital contributions from shareholders (+)	31		0	0
2. Repayments of capital contributions to shareholders and redemption of issued shares (-)	32		0	0
3. Proceeds from borrowings (+)	33	V.16	20.000.000.000	10.000.000.000
4. Repayments of principal (-)	34	V.16	(20.000.000.000)	(10.000.000.000)
5. Payments of finance lease liabilities (-)	35		0	0
6. Dividends and profit paid to shareholders (-)	36	V.19-V.21	(12.122.408.520)	(12.891.374.434)
Net cash flows from financing activities	40		(12.122.408.520)	(12.891.374.434)
Net cash flows for period (50=20+30+40)	50		(12.833.594.136)	(49.389.646.567)
Cash and cash equivalents at the beginning of the period	60	V.01	20.433.720.622	69.987.341.020
Effects of fluctuations in foreign exchange rates	61		0	0
Cash and cash equivalents at the end of the period (70=50+60+61)	70	V.01	7.600.126.486	20.597.694.453

Approved, October 20, 2026

Preparer

Chief Accountant

Legal representative


Huỳnh Quang Vinh


Nguyễn Minh Thiện
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SONG BE RUBBER JOINT STOCK COMPANY

Address: DT751 Street, Group 8, Minh Thanh Quarter,
Chon Thanh Ward, Dong Nai City

Tax code: 3800 100 464

Form No. B09-DN

(Attached to Circular No. 99/2025/TT-BTC

dated October 27, 2025, of the Minister of Finance)

NOTES TO FINANCIAL STATEMENTS

The accounting period from January 1, to September 30, 2026

I. Overall information about activities of the Company

01. Form of capital ownership: Joint Stock Company - State owns 65% of charter capital

02. Scope of business: Agricultural production

03. Business activities

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



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

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

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

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

06. Organization structure

List of subsidiaries: None.

List of joint ventures, affiliates: None.

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

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

Employees: 1,040

08. Statement on comparability of information on financial statements

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

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

II. Accounting period, currency used in accounting

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

02. Currency used in accounting: VND

III. Applicable accounting standards and policies

01. Applicable accounting policies

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

02. Declaration on compliance with accounting standards and accounting policies

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

IV. Applicable accounting policies (on going concern basis)

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

02. Types of exchange rates applied in accounting: None

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

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

04. Principles of recognition of cash and cash equivalents

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

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

05. Principles of recognition of financial investments

a) Trading securities: None.

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

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

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

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

06. Principles of recognition of receivables

Follow-up in detailed for each receivable.

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

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

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

Record receivables not exceeding the recoverable value.

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

07. Principles of inventory recognition

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

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

Method of calculating inventory accounting: Perpetual inventory.

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

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

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

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

- Accounting and depreciation principles for tangible fixed assets:

Principles of accounting tangible non-current assets.

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

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

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

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

09. Accounting principle for biological assets: None

10. Accounting principles for business cooperation contracts (BCC)

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

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

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

11. Accounting principle for deferred expenses

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

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

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

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

Prepaid expenses are monitored in detailed by term.

12. Accounting principle for accounts payable to suppliers

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

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

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

Recognize liabilities which are not lower than payment obligations.

Make provisions for payables.

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13. Accounting principle for dividends and profit payable

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

14. Principles of recognition of payable expenses

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

15. Principle for recognizing deferred revenue: None**16. Principles of accounting for provisions for payables: None****17. Principles of accounting for deferred corporate income tax: None****18. Principles of recognition of loans and financial lease liabilities: None****19. Principles of recognition of and capitalization of borrowing costs**

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

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

20. Principles of recognition of convertible bonds: None**21. Principles of recognition of equity**

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

Share premium: None.

Convertible bond options: None.

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

Principle of recognition of asset revaluation differences: None.

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

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

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

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

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

Other income: Non-operating income was recorded.

23. Accounting principles for revenue deductions

Revenue deductions: None.

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

24. Accounting principles for cost of goods sold

Ensure the principle of matching with revenue.

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

Cost of goods sold deductions: None.



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

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

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

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

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

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

Cash and cash equivalents that the enterprise holds but are not restricted in use

<u>Cash and cash equivalents that the enterprise holds but are not restricted in use</u>	<u>Closing balance of quarter</u>	<u>Beginning balance of year</u>
Vietnamese currency	241.728.539	5.454.330.866
Non-term bank deposits	7.358.397.947	14.979.389.756
Bank deposits of 3 months or lessPlus	0	0
Total	7.600.126.486	20.433.720.622

a) Trading securities

	<u>Closing balance of quarter</u>			<u>Beginning balance of year</u>		
<u>a) Trading securities</u>	<u>Historical cost</u>	<u>fair value</u>	<u>Provision value</u>	<u>Historical cost</u>	<u>fair value</u>	<u>Provision value</u>
<u>Total</u>	0	0	0	0	0	0

- Current

b) Held-to-maturity investments	Closing balance of quarter			Beginning balance of year		
	Historical cost	Recoverable amount	Provision value	Historical cost	Recoverable amount	Provision value
- Current	549.460.408.295	549.460.408.295	0	538.042.358.907	538.042.358.907	0
Bank deposits of 6 months or less	50.000.000.000	50.000.000.000	0	90.000.000.000	90.000.000.000	0
Bank deposits of 12 months or less	480.000.000.000	480.000.000.000	0	430.000.000.000	430.000.000.000	0
Current receivables from loans to customers	10.000.000.000	10.000.000.000		10.000.000.000	10.000.000.000	
Accrued interest of Bank deposits	9.460.408.295	9.460.408.295		8.042.358.907	8.042.358.907	
Other investments	0	0	0	0	0	0
- Non-current	15.000.000.000	15.000.000.000	0	15.000.000.000	15.000.000.000	0
Agribank 8-year term bonds	15.000.000.000	15.000.000.000	0	15.000.000.000	15.000.000.000	0
Bank deposits of 12 months or more	0	0	0	0	0	0
Other investments	0	0	0	0	0	0
Total	564.460.408.295	564.460.408.295	0	553.042.358.907	553.042.358.907	0

Capital contributions to other entities

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

03. Trade receivables**a) Current trade receivables**

Current trade receivables

Other receivables

Pham Toan Co., Ltd.

Phuong Hau Co., Ltd.

Agricultural Wood Co., Ltd.

Prepayments to suppliers

b) Non-current trade receivables

Trade receivables

Prepayments to suppliers

c) Receivables from customers who are related parties

Receivables from customers who are related parties

Total

Closing balance of quarter		Beginning balance of year	
Recoverable amount	Provision value	Recoverable amount	Provision value
272.097.000	0	0	0
272.097.000	0	0	0
0	0	0	0
0	0	0	0
272.097.000	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
272.097.000	0	0	0

04. Other receivables**a) Current**

Profit after corporate income tax of BCCs

Personal income tax, social insurance, health insurance, unemployment insurance of employees

Accrued interest of Bank deposits

Advances

b) Non-current

Capital contribution to BCCs of Dong Bac company

c) Receivables from BCC contracts with jointly controlled entities

Receivables from BCC contracts with jointly controlled entities

Total

Closing balance of quarter		Beginning balance of year	
Recoverable amount	Provision value	Recoverable amount	Provision value
17.521.650.057	0	10.272.282.842	0
13.946.205.000	0	9.337.470.000	0
0	0	0	0
0	0	0	0
3.575.445.057	0	934.812.842	0
5.000.000.000	0	5.000.000.000	0
5.000.000.000	0	5.000.000.000	0
0	0	0	0
0	0	0	0
22.521.650.057	0	15.272.282.842	0

05. Assets shortage awaiting resolution: None**06. Bad debt: None****07. Inventories**

Raw materials and materials

Tools and equipment

Finished rubber products SVR3L

Total

Closing balance of quarter		Beginning balance of year	
Historical cost	Provision value	Historical cost	Provision value
0	0	0	0
0	0	0	0
9.121.636.632	0	33.896.559.050	0
9.121.636.632	0	33.896.559.050	0

08. Non-current unfinished assets**a) Work in progress: None****b) Construction in progress**

Infrastructure Development rubber garden of Nghia Trung farm

Infrastructure Development rubber garden of Loc Thanh farm

Infrastructure Development rubber garden of Bu Dop farm

Construction in progress

Total

Closing balance of quarter		Beginning balance of year	
Historical cost	Recoverable value	Historical cost	Recoverable value
Beginning balance of year	Increase during year	Decrease during year	Closing balance of quarter
5.490.055.618	6.219.679.639	2.743.655.981	8.966.079.276
0	0	0	0
3.709.176.394	684.510.593	0	4.393.686.987
0	740.740.741	740.740.741	0
9.199.232.012	7.644.930.973	3.484.396.722	13.359.766.263

09. Increase and decrease of tangible non-current assets

<u>Item</u>	<u>Buildings, structures</u>	<u>Plant, equipment</u>	<u>Means of transmission vehicles</u>	<u>Management equipment and tools</u>	<u>Perennial garden, animals for products</u>	<u>Total</u>
a) Historical cost						
a1) Beginning balance	<u>110.147.335.235</u>	<u>34.122.896.568</u>	<u>20.080.935.859</u>	<u>0</u>	<u>334.600.415.899</u>	<u>498.951.583.561</u>
a2) Increase during the year	<u>740.740.741</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2.743.655.981</u>	<u>3.484.396.722</u>
Purchase	0	0	0	0	0	0
Investment in construction completed during the year	740.740.741	0	0	0	2.743.655.981	3.484.396.722
Other increases during the year	0	0	0	0	0	0
a3) Decrease during the year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16.153.517.491</u>	<u>16.153.517.491</u>
Disposal and transfer during the year (*)	0	0	0	0	16.153.517.491	16.153.517.491
Other decreases during the year (*)	0	0	0	0	0	0
a4) Closing balance	<u>110.888.075.976</u>	<u>34.122.896.568</u>	<u>20.080.935.859</u>	<u>0</u>	<u>321.190.554.389</u>	<u>486.282.462.792</u>
b) Accumulated depreciation						
b1) Beginning balance	<u>82.687.312.341</u>	<u>26.088.996.434</u>	<u>12.473.025.016</u>	<u>0</u>	<u>117.890.141.648</u>	<u>239.139.475.439</u>
b2) Increase during the year	<u>9.609.447.409</u>	<u>3.199.021.560</u>	<u>1.012.949.307</u>	<u>0</u>	<u>13.942.766.581</u>	<u>27.764.184.857</u>
Depreciation during the year	9.609.447.409	3.199.021.560	1.012.949.307	0	13.942.766.581	27.764.184.857
Other increases during the year	0	0	0	0	0	0
b3) Decrease during the year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7.237.283.739</u>	<u>7.237.283.739</u>
Disposal and transfer during the year (*)	0	0	0	0	7.237.283.739	7.237.283.739
Other decreases during the year (*)	0	0	0	0	0	0
b4) Closing balance	<u>92.296.759.750</u>	<u>29.288.017.994</u>	<u>13.485.974.323</u>	<u>0</u>	<u>124.595.624.490</u>	<u>259.666.376.557</u>
c) Carrying amount						
c1) At the beginning of the year	<u>27.460.022.894</u>	<u>8.033.900.134</u>	<u>7.607.910.843</u>	<u>0</u>	<u>216.710.274.251</u>	<u>259.812.108.122</u>
c2) At the end of the year	<u>18.591.316.226</u>	<u>4.834.878.574</u>	<u>6.594.961.536</u>	<u>0</u>	<u>196.594.929.899</u>	<u>226.616.086.235</u>

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

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

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

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

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

10. Increase and decrease in intangible fixed assets: None**11. Increase and decrease in finance lease fixed assets: None****12. Biological assets: None****12.1. Other biological assets-None mature bearer animals**

	<u>Beginning balance of year</u>	<u>Increase during year</u>	<u>Decrease during year</u>	<u>Closing balance of quarter</u>
Infrastructure Development hybrid acacia garden of Nghia Trung farm	6.313.103.083	1.945.351.000	0	8.258.454.083
Infrastructure Development hybrid acacia garden of Loc Thanh farm	18.094.610.722	1.286.890.424	0	19.381.501.146
Infrastructure Development hybrid acacia garden of Bu Dop farm	1.556.876.230	5.592.500.000	0	7.149.376.230
Infrastructure Development price ty garden of Nghia Trung farm	4.724.002.305	3.378.810.946	0	8.102.813.251
Total	<u>30.688.592.340</u>	<u>12.203.552.370</u>	<u>0</u>	<u>42.892.144.710</u>

12.2. Mature bearer animals: None**13. Increase and decrease in investment property: None**

14. Prepaid expenses	Closing balance of quarter	Beginning balance of year
a) Current	19.851.209	48.757.106
Tools and equipment for production and office	19.851.209	48.757.106
b) Non-current	145.549.548.232	148.460.142.696
One-time land rental payment of Bu Dop farm	144.512.932.126	147.370.466.137
Repair of assets, houses, machinery, equipment	1.036.616.106	1.089.676.559
Total	145.569.399.441	148.508.899.802

15. Other assets	Closing balance of quarter	Beginning balance of year
a) Current	0	0
Deductible VAT	0	0
Taxes and Other amounts receivable from the State	0	0
Other Current assets	0	0
b) Non-current	455.411.010	459.875.865
Deferred income tax assets	455.411.010	459.875.865
Equipment, supplies, spare parts	0	0
Others	0	0
Total	455.411.010	459.875.865

16. Loans and financial lease debts	Beginning balance of year		Increase during year	Decrease during year	Closing balance of quarter	
	Recoverable amount	Solvency amount			Recoverable amount	Solvency amount
a) Current loans of 12 months or less	0	0	20.000.000.000	20.000.000.000	0	0
Namabank Chon Thanh Branch	0	0	0	0	0	0
Agribank Tan Thanh Branch	0	0	20.000.000.000	20.000.000.000	0	0
Sacombank Chon Thanh Branch	0	0	0	0	0	0
b) Non-current loans of 12 months or more	0	0	0	0	0	0
Namabank Chon Thanh Branch	0	0	0	0	0	0
Agribank Tan Thanh Branch	0	0	0	0	0	0
Sacombank Chon Thanh Branch	0	0	0	0	0	0
c) Loans from related parties	0	0	0	0	0	0
Total	0	0	20.000.000.000	20.000.000.000	0	0

17. Trade payables	Closing balance of quarter		Beginning balance of year	
a) Current trade payables	Recoverable amount	Solvency amount	Recoverable amount	Solvency amount
Current trade payables	9.039.322.309	9.039.322.309	4.761.579.921	4.761.579.921
Current payables to others	87.498.000	87.498.000	0	0
Dong Nai Post Office	7.262.930.000	7.262.930.000	541.012.001	541.012.001
Kim Ngoan Co., Ltd.	447.016.812	447.016.812	838.259.350	838.259.350
Phuong Anh Produce Trading Service One Member Co., Ltd.	0	0	0	0
Ho Viet Quan	1.240.977.795	1.240.977.795	3.382.308.570	3.382.308.570
Nguyen Hung Construction Investment Consulting One Member Co., Ltd.	899.702	899.702	0	0
Advances from customers	3.948.472.000	3.948.472.000	300.000.036	300.000.036
Current payables from other customers	438.777.500	438.777.500	0	0
Pham Toan One Member Co., Ltd.	300.000.000	300.000.000	300.000.036	300.000.036
Tan Trieu Rubber One Member Co., Ltd.	3.209.694.500	3.209.694.500	0	0
b) Non-current trade payables	Recoverable amount	Solvency amount	Recoverable amount	Solvency amount
Non-current trade payables	0	0	0	0
Non-current payables from other customers	0	0	0	0
Non-current payables from other customers	0	0	0	0
Non-current advances from customers	0	0	0	0

c) Trade payables to related parties: None**0 0 0 0**

<u>Total</u>		<u>12.987.794.309</u>	<u>12.987.794.309</u>	<u>5.061.579.957</u>	<u>5.061.579.957</u>
<u>18. Dividends and profit distributions payable</u>		<u>Beginning balance of year</u>	<u>Amount paid</u>	<u>Amount</u>	<u>Closing balance of quarter</u>
	<u>Receivables</u> <u>Payables</u>	<u>during the year</u>	<u>payable during</u>	<u>Receivables</u>	<u>Payables</u>
			<u>the year</u>		
Dividends payable to the State	0 12.122.409.383	12.122.408.520	0	0	863
Dividends payable to investors	0 329.438.050	0	0	0	329.438.050
<u>Total</u>	<u>0 12.451.847.433</u>	<u>12.122.408.520</u>	<u>0</u>	<u>0</u>	<u>329.438.913</u>

<u>19. Taxes and other payments to the state</u>		<u>Beginning balance of year</u>	<u>Amount paid</u>	<u>Amount</u>	<u>Closing balance of quarter</u>
	<u>Receivables</u> <u>Payables</u>	<u>during the year</u>	<u>payable during</u>	<u>Receivables</u>	<u>Payables</u>
			<u>the year</u>		
Value added tax payable 5%	0 605.658.399	4.392.922.060	8.468.420.695	0	4.681.157.034
Value added tax payable 10%	0 0	0	0	0	0
Corporate income tax	0 7.093.941.952	7.093.941.952	8.765.457.607	0	8.765.457.607
Personal income tax	0 16.564.010	283.517.568	1.046.914.044	0	779.960.486
Resource tax	0 5.748.586	55.563.463	54.227.516	0	4.412.639
Real estate tax and land rent	0 52.764.821.893	65.337.778.818	20.297.741.731	0	7.724.784.806
Environmental protection tax and other taxes	0 0	70.498.547	70.498.547	0	0
Fees and charges and other payables	0 0	545.900.480	545.900.480	0	0
<u>Total</u>	<u>0 60.486.734.840</u>	<u>77.780.122.888</u>	<u>39.249.160.620</u>	<u>0</u>	<u>21.955.772.572</u>

20. Accrued expenses

<u>a) Current</u>		<u>Closing balance of quarter</u>	<u>Beginning balance of year</u>
		<u>9.283.877.301</u>	<u>28.201.839.170</u>
Salaries payable to employees		5.042.306.670	5.352.462.787
Meal allowance between shifts for employees		1.198.400.000	524.916.000
Fuel and vehicle depreciation allowance for employees		1.917.440.000	3.849.384.000
Production bonus annual bonus other bonuses		1.043.230.631	18.265.076.383
Accrued expenses of loan interest		0	0
Accrued expenses of other items		82.500.000	210.000.000

b) Non-current**0 0****Total 9.283.877.301 28.201.839.170****21. Other payables**

<u>a) Current</u>		<u>Closing balance of quarter</u>	<u>Beginning balance of year</u>
		<u>1.187.845.123</u>	<u>1.845.622.000</u>
Union fees, social insurance, health insurance and unemployment insurance		0	0
Deposits for bidding for contracts to purchase and sell materials and goods		1.055.285.123	1.037.062.000
Fund for natural disaster prevention, personal insurance		0	0
Dividends paid to individual investors		12.560.000	688.560.000
Fund for natural disaster prevention, personal insurance		0	0
Fund for natural disaster prevention, personal insurance		0	0
Deposits		120.000.000	120.000.000
<u>b) Non-current</u>		<u>0</u>	<u>0</u>
Fund for natural disaster prevention, personal insurance		0	0

c) Overdue debts not yet paid: None**0 0****Total 1.187.845.123 1.845.622.000**

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

23. Issued bonds: None

23.1. Straight bonds: None

23.2. Convertible bonds: None

24. Preferred shares classified as liabilities: None

25. Reserves

	<u>Closing balance of quarter</u>	<u>Beginning balance of year</u>
<u>a) Current</u>	<u>2.264.075.050</u>	<u>2.299.379.325</u>
Provisions for one-time severance pay to employees	2.264.075.050	2.299.379.325
<u>b) Non-current</u>	<u>0</u>	<u>0</u>
Provisions for one-time severance pay to employees	0	0
<u>Total</u>	<u>2.264.075.050</u>	<u>2.299.379.325</u>

26. Deferred income tax assets and deferred income tax liabilities

<u>a) Deferred income tax assets</u>	<u>Closing balance of quarter</u>	<u>Beginning balance of year</u>
<u>Total</u>	<u>0</u>	<u>0</u>
<u>b) Deferred income tax liabilities</u>	<u>Closing balance of quarter</u>	<u>Beginning balance of year</u>
<u>Total</u>	<u>0</u>	<u>0</u>

27. Equity

a) Reconciliation of changes in equity

<u>Item</u>	<u>Items of equity</u>					<u>Total</u>
	<u>Shareholders' equity</u>	<u>Share premium, Bond options and Other shareholders' capital</u>	<u>Asset revaluation difference, Exchange rate difference</u>	<u>Undistributed profit after tax</u>	<u>Development investment fund, Other remaining items</u>	
<u>a1) Opening balance of previous year</u>	<u>813.961.920.000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>813.961.920.000</u>
Profit in previous year	0	0	0	21.010.830.774	0	21.010.830.774
Other increases in previous year	0	0	0	0	0	0
Loss in previous year	0	0	0	0	0	0
Other decreases in previous year	0	0	0	(21.010.830.774)	0	(21.010.830.774)
<u>a2) Opening balance of current year</u>	<u>813.961.920.000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>813.961.920.000</u>
Profit in current year	0	0	0	39.965.504.370	0	39.965.504.370
Other increases in current year	0	0	0	0	0	0
Loss in this year	0	0	0	0	0	0
Other decreases in current year	0	0	0	0	0	0
<u>a3) Closing balance of current year</u>	<u>813.961.920.000</u>	<u>0</u>	<u>0</u>	<u>39.965.504.370</u>	<u>0</u>	<u>853.927.424.370</u>

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

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

d) Shares	Closing balance of quarter	Beginning balance of year
Number of shares registered for issuance	81.396.192	81.396.192
Number of shares sold to the public	81.396.192	81.396.192
Number of common shares	81.396.192	81.396.192
Number of outstanding shares	81.396.192	81.396.192
Par value of outstanding shares	10.000	10.000

e) Dividends	Closing balance of quarter	Beginning balance of year
Dividends declared and paid during the year	12.122.408.520	12.891.374.434
Dividends declared after the end of the accounting period	0	0

f) Funds	Beginning balance of year		Value incurred during the year		Closing balance of quarter	
	Debt	Credit	Debt	Credit	Debt	Credit
Employee reward fund	0	100.423.971.800	7.836.940.527	0	0	92.587.031.273
Employee welfare fund	0	45.289.671.781	7.995.267.819	0	0	37.294.403.962
Company manager reward fund	0	1.291.063.256	240.000.000	0	0	1.051.063.256
Development investment fund	0	0	0	0	0	0
Total	0	147.004.706.837	16.072.208.346	0	0	130.932.498.491

28. Asset revaluation difference: None

29. Exchange rate difference: None

30. Off-balance-sheet items: None

a) Outsourced assets: None

b) Assets held in trust: None

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

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

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

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

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

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VI. Additional information for items presented in the Income Statement (currency: VND)**01. Revenue from sales of goods and provision of services**

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
229.998.520.007	220.145.952.134
172.233.222.700	186.218.736.500
41.972.577.300	21.429.563.500
15.792.720.007	12.497.652.134
0	0
0	0
0	0
<u>229.998.520.007</u>	<u>220.145.952.134</u>

02. Revenue deductions: None

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
0	0

03. Cost of goods sold

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
211.474.293.125	192.224.373.790
153.917.710.903	158.476.815.702
41.517.584.512	21.844.708.223
16.038.997.710	11.902.849.865
0	0
0	0
0	0
211.474.293.125	192.224.373.790

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

<u>Accumulated from the beginning of</u> <u>the year to the end of the quarter his</u>	<u>Accumulated from the beginning of</u> <u>the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
0	0

05. Financial revenue

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
14.515.138.489	10.082.605.552
5.418.735.000	5.448.735.000
19.933.873.489	15.531.340.552

06. Financial expenses

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
65.643.835	9.369.863
3.559.148.516	5.316.851.051
3.624.792.351	5.326.220.914

07. Other operating income

<u>Accumulated from the beginning of the year to the end of the quarter his.</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
36.889.514.250	156.090.909
100.709.039	191.912.500
36.990.223.289	348.003.409

08. Other operating expenses

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
8.916.233.752	0
545.900.480	186.641.538
249.557.778	77.102.296
9.711.692.010	263.743.834

09. Selling expenses and administrative expenses

	<u>Accumulated from the beginning of the year to the end of the quarter his</u> year	<u>Accumulated from the beginning of the year to the end of the quarter ast</u> year
a) Selling expenses	130.240.682	122.080.000
<i>Selling expenses of purchased services</i>	66.841.659	69.825.000
<i>Other cash sales expenses</i>	63.399.023	52.255.000
b) Administrative expenses	13.246.171.785	13.151.512.605
<i>Management board</i>	7.790.103.859	8.878.892.332
<i>Management materials</i>	277.603.594	203.388.624
<i>Office supplies</i>	395.048.314	479.287.547
<i>Depreciation of fixed assets</i>	483.259.554	483.259.554
<i>Taxes, fees and charges</i>	416.278.248	346.524.302
<i>Provision for doubtful debts</i>	143.310.535	21.000.000
<i>Purchased services</i>	675.822.959	549.955.934
<i>Other cash expenses</i>	3.064.744.722	2.189.204.312
Total	13.376.412.467	13.273.592.605

10. Work in progress by factor

	<u>Accumulated from the beginning of the year to the end of the quarter his</u> year	<u>Accumulated from the beginning of the year to the end of the quarter ast</u> year
Direct material cost	65.350.860.662	52.125.212.123
Labor cost	81.518.923.477	79.250.173.930
Fixed asset depreciation cost	27.764.184.857	27.379.271.864
Outsourced service cost	32.025.362.443	17.561.542.067
Other cash costs	3.128.143.745	2.241.459.312
Total	209.787.475.184	178.557.659.296

11. Current corporate income tax expense

	<u>Accumulated from the beginning of the year to the end of the quarter his</u> year	<u>Accumulated from the beginning of the year to the end of the quarter ast</u> year
(1) Total accounting profit before corporate income tax	48.735.426.832	24.937.364.952
(2) Adjustments to increase or decrease profit to determine taxable profit	(4.908.138.795)	(5.444.445.042)
(i) Adjustments to increase profit	689.211.015	207.641.538
<i>Expenses not deducted from corporate income tax</i>	545.900.480	186.641.538
<i>Provision for severance allowances set aside</i>	143.310.535	21.000.000
<i>Other adjustments to increase profit</i>	0	0
(ii) Adjustments to decrease profit	(5.597.349.810)	(5.652.086.580)
<i>Dividends distributed after corporate income tax under BCCs</i>	(5.418.735.000)	(5.448.735.000)
<i>Provision for severance allowances paid</i>	(178.614.810)	(203.351.580)
<i>Other adjustments to decrease profit</i>	0	0
(3) Income subject to corporate income tax	43.827.288.037	19.492.919.910
(4) Current corporate income tax rate	20%	20%
(5) Current corporate income tax expense	8.765.457.607	3.898.583.982

12. Deferred corporate income tax expense

	<u>Accumulated from the beginning of the year to the end of the quarter his</u> year	<u>Accumulated from the beginning of the year to the end of the quarter ast</u> year
Deferred corporate income tax expense arising from taxable temporary differences (severance pay)	4.464.855	27.950.196
Total	4.464.855	27.950.196

13. Distribution of profit after corporate income tax

	<u>Accumulated from the beginning of the year to the end of the quarter his</u> year	<u>Accumulated from the beginning of the year to the end of the quarter ast</u> year
Profit after corporate income tax	39.965.504.370	21.010.830.774
(1) Deduction to the company's employee bonus fund	0	0
(2) Deduction to the company's employee welfare fund	0	0
(3) Deduction to the company's manager bonus fund	0	0
(4) Payment of State capital dividends to the budget	0	0
(5) Payment of investor capital dividends	0	0
(6) Average charter capital during the year	813.961.920.000	813.961.920.000
(7) Average common shares in circulation during the year (share)	81.396.192	81.396.192
(8) Basic earnings per share during the year (VND/share)	257	258
(9) Diluted earnings per share during the year (VND/share)	257	258

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

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

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

03. Actual loan amount received during the year

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
Proceeds from borrowings under normal debt acknowledgment notes	20.000.000.000
<u>Total</u>	<u>10.000.000.000</u>

04. Actually paid principal during the year

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
Actually paid principal under normal debt acknowledgment notes	20.000.000.000
<u>Total</u>	<u>10.000.000.000</u>

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

VIII. Other information (currency: VND)

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

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

03. Information about related parties

<u>Accumulated from the beginning of the year to the end of the quarter his</u>	<u>Accumulated from the beginning of the year to the end of the quarter ast</u>
<u>year</u>	<u>year</u>
Remuneration of the Board of Directors and Executive Board:	585.996.000
Bonus of the Board of Directors and Executive Board:	806.000.000
Remuneration of the Board of Directors and Executive Board:	705.194.000
Remuneration of the Supervisory Board:	1.121.000.000
Bonus of the Supervisory Board:	270.498.000
Remuneration of the Supervisory Board:	363.000.000
Bonus of the Supervisory Board:	480.000.000
Remuneration of the Supervisory Board:	0
Bonus of the Supervisory Board:	640.000.000
Remuneration of the Supervisory Board:	0
<u>Total</u>	<u>240.000.000</u>
	<u>36.000.000</u>
	<u>2.921.688.000</u>
	<u>2.326.000.000</u>

04. Presentation of assets, revenue and business performance by segment (by business sector or geographical area) according to the provisions of accounting standard No. 28 "Segment reporting" (1): None

05. Comparative information (changes in information in the Financial Statements of previous accounting years): None

06. Information on going concern basis: The Company's operations are continuous from January 1 to December 31 each year

07. Notes on key assumptions and significant estimates: None

08. Other measures / solutions: None

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

Preparer

Chief Accountant

Approved, October 20, 2026

Legal representative



Huỳnh Quang Vinh



Huỳnh Quang Vinh



Nguyễn Minh Thiện
PHÓ TỔNG GIÁM ĐỐC

**CÔNG TY CỔ PHẦN
CAO SU SÔNG BÉ**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc**

Chơn Thành, ngày 19 tháng 10 năm 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

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

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

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

2. Nội dung thông tin công bố:

- BCTC quý 3/năm 2026
☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

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

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

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

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

☐ Có

☐ Không

Văn bản giải trình trong trường hợp tích có:

☐ Có

☐ Không

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

☐ Có

☐ Không



Văn bản giải trình trong trường hợp tích có:

☐ Có

☐ Không

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

☒ Có

☐ Không

Văn bản giải trình trong trường hợp tích có:

☒ Có

☐ Không

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

☐ Có

☐ Không

Văn bản giải trình trong trường hợp tích có:

☐ Có

☐ Không

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 19/10/2026 tại đường dẫn: <http://www.caosusongbe.vn>

NGƯỜI PHỤ TRÁCH CÔNG BỐ THÔNG TIN
KẾ TOÁN TRƯỞNG

Tài liệu đính kèm:

- BCTC Quý 3/2026;
- Văn bản giải trình.



Huỳnh Quang Vinh

