

No.: 890 /CSTB-TCKT

Tay Ninh, July 13, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To:

- The State Securities Commission of Vietnam.
- Hanoi Stock Exchange.

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, Tan Bien Rubber Joint Stock Company hereby announces the periodic disclosure of the separate financial statements (FS) for the second quarter of 2026 to Hanoi Stock Exchange as follows:

1. Company Name: **TAN BIEN RUBBER JOINT STOCK COMPANY**

- Stock Symbol: RTB
- Address: Group 2, Thanh Phu Hamlet, Tan Hoi Commune, Tay Ninh Province, Vietnam
- Tel: 0276 3875266 Fax: 0276 3875307
- Email: tbrc@tabiruco.vn Website: <http://www.tabiruco.vn>

2. Details of Information Disclosure:

- Separate Financial Statements for Q2/2026
 - ☒ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units);
 - ☒ Consolidated Financial Statements (for a public company with subsidiaries);
 - ☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the financial statements (for the audited financial statements of 2025):

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2025):

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory note required if applicable:

☒ Yes

☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

This information was disclosed on the company's website on July 13, 2026, at the following link: <http://www.tabiruco.vn/quan-he-co-dong/>

Attachments:

- Separate Financial
Statements for Q2/2026;
- Explanation Letter No.
888/CSTB-TCKT dated
July 13, 2026.

Organization representative

Person authorized to disclose information
(Signature, full name, position, and seal)



Nguyễn Trần Thiên Phúc

TAN BIEN RUBBER JOINT STOCK COMPANY

Tan Hoi - Tay Ninh

**SEPARATE FINANCIAL STATEMENTS
FOR Q2/2026**

From April 01, 2026 to June 30, 2026

Jul-26



STATEMENT OF FINANCIAL POSITION

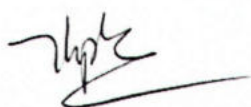
As of June, 2026

Unit: VND

Items	Code	Note	Closing balance (June 30, 2026)	Opening balance (January 1, 2026)
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150+160)	100		511.824.606.407	426.504.760.655
I- Cash and Cash Equivalents	110	V.01	183.523.722.015	145.309.774.059
1. Cash	111		45.293.459.146	59.259.363.059
2. Cash equivalents	112		138.230.262.869	86.050.411.000
II- Short-term Financial Investments	120	V.02	202.888.625.945	159.897.917.868
3. Held-to-maturity investments	123		202.888.625.945	159.897.917.868
III- Short-term Receivables	130		8.965.189.092	8.951.275.956
1. Short-term receivables from customers	131	V.03	2.381.283.242	22.439.802
2. Advances to suppliers (short-term)	132	V.04	2.148.816.509	610.654.392
5. Other short-term receivables	135	V.05	4.435.089.341	8.318.181.762
IV- Inventories	140		73.287.958.031	69.972.006.379
1. Inventories	141	V.06	73.287.958.031	69.972.006.379
V. Short-term biological assets	150		0	0
VI. Other Current Assets	160		43.159.111.324	42.373.786.393
1. Short-term prepaid expenses	161	V.9	1.895.711.465	1.080.326.430
2. Value-added tax deductible	162		0	0
3. Taxes and other receivables from the State Budget	163	V.11	41.263.399.859	41.293.459.965
B. NON-CURRENT ASSETS (200=210+220++230+240+250+260+270)	200		1.191.609.814.143	1.181.169.772.777
I- Long-term Receivables	210		220.000.000	220.000.000
5. Other long-term receivables	215	V.05	220.000.000	220.000.000
II- Fixed Assets	220	V.8	176.154.252.218	152.553.905.370
1. Tangible fixed assets	221		176.154.252.218	152.553.905.370
- Historical cost	222		376.649.663.469	374.067.185.795
- Accumulated depreciation (*)	223		-200.495.411.251	-221.513.280.425
3. Intangible fixed assets	227		0	0
- Historical cost	228		345.068.540	345.068.540
- Accumulated depreciation (*)	229		-345.068.540	-345.068.540
III. Long-term biological assets	230		7.361.393.339	5.570.478.886
1. Livestock for recurring products	231		0	0
2. Livestock for one-time products	236		0	0
3. Seasonal crops or one-time product crops	237	V.10	7.361.393.339	5.570.478.886
IV. Investment properties	240		0	0
V. Long-term assets in progress	250	V.07	154.046.281.484	168.406.683.950
2. Construction in progress	252		154.046.281.484	168.406.683.950
VI. Long-term financial investments	260	V.02	848.858.308.516	848.858.308.516
1. Investments in subsidiaries	261		795.041.141.348	795.041.141.348
2. Investments in associates, joint ventures	262		16.091.369.631	16.091.369.631
3. Investments in other entities	263		41.306.446.741	41.306.446.741
4. Provision for long-term financial investments (*)	264		-3.580.649.204	-3.580.649.204
VII. Other non-current assets	270		4.969.578.586	5.560.396.055
1. Long-term prepaid expenses	271	V.9	4.969.578.586	5.560.396.055
TOTAL ASSETS (280=100+200)	280		1.703.434.420.550	1.607.674.533.432

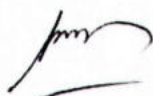
Items	Code	Note	Closing balance (June 30, 2026)	Opening balance (January 1, 2026)
C. LIABILITIES (300=310+330)	300		234.906.762.562	145.898.874.835
I. Current liabilities	310		214.205.707.007	124.334.690.280
1. Short-term payables to suppliers	311	V.12	14.894.471.721	66.835.149.056
2. Short-term advances from customers	312	V.13	13.679.591.593	1.281.607.812
3. Dividends and profits payable	313		149.647.149.500	140.649.500
4. Taxes and other payables to the State Budget	314	V.11	775.044.781	490.807.719
5. Payables to employees	315		7.184.572.745	40.119.874.335
6. Short-term accrued expenses	316	V.14	6.219.367.388	4.298.602.485
9. Short-term deferred revenue	319		50.763.333	1.478.458.209
10. Other current payables	320	V.15	10.971.036.005	4.061.334.070
11. Short-term borrowings and finance lease liabilities	321	V.16	3.200.000.000	3.200.000.000
13. Bonus and welfare funds	323		7.583.709.941	2.428.207.094
II. Non-current liabilities	330		20.701.055.555	21.564.184.555
7. Long-term deferred revenue	337		142.055.555	142.055.555
8. Other non-current payables	338	V.15		63.129.000
9. Long-term borrowings and finance lease liabilities	339	V.16	13.559.000.000	14.359.000.000
14. Science and technology development fund	344		7.000.000.000	7.000.000.000
D. EQUITY (400=410+430)	400		1.468.527.657.988	1.461.775.658.597
I. Owners' equity	410	V.17	1.468.527.657.988	1.461.775.658.597
1. Owner's contributions	411		879.450.000.000	879.450.000.000
- Common shares with voting rights	411a		879.450.000.000	879.450.000.000
8. Investment and development funds	418		419.732.158.597	311.790.102.834
10. Undistributed post-tax profits	420		169.345.499.391	270.535.555.763
- Accumulated undistributed post-tax profits up to the prior period	420a		0	0
- Undistributed post-tax profits of current years	420b		169.345.499.391	270.535.555.763
TOTAL RESOURCES (440=300+400)	440		1.703.434.420.550	1.607.674.533.432

Report Preparer



Nguyen Tran Thien Phuc

Chief Accountant



Lam Quang Phuc



General Director

Lam Thanh Phu

INCOME STATEMENT

Accounting period from April 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	Note	Implementation of Q2		Accumulated	
			Current period	Previous period	Current period	Previous period
1 Revenue from sales of goods and provision of services	01	VI.01	113.573.180.571	104.558.276.983	251.653.141.921	177.101.272.068
2 Revenue Deductions	02	VI.02	0	0	0	0
3 Net revenue from sales and rendering of services	10		113.573.180.571	104.558.276.983	251.653.141.921	177.101.272.068
4 Cost of goods sold	11	VI.03	107.508.466.274	93.380.233.045	233.698.479.633	156.962.895.060
5 Gross profit from sales of goods and provision of services	20		6.064.714.297	11.178.043.938	17.954.662.288	20.138.377.008
6 Gain/Loss from disposal or liquidation of investment properties	21					
7 Financial income	22	VI.04	4.396.587.594	42.106.761.440	5.378.033.478	42.637.685.167
8 Financial expenses	23	VI.05	848.059.869	130.289.378	980.288.925	712.739.676
<i>In which: Interest expenses</i>	24		188.373.583	100.471.226	320.602.639	192.205.825
9 Selling expenses	25	VI.08	237.942.254	235.827.180	463.083.808	498.698.798
10 General and administrative expenses	26	VI.09	5.518.861.077	7.076.731.831	9.174.942.959	11.154.766.512
11 Net operating profit	30		3.856.438.691	45.841.956.989	12.714.380.074	50.409.857.189
12 Other income	31	VI.06	33.885.455.455	180.043.571.827	164.697.899.757	193.986.998.462
13 Other expenses	32	VI.07	4.254.144.259	4.307.324.193	6.952.988.059	7.415.136.039
14 Other profit	40		29.631.311.196	175.736.247.634	157.744.911.698	186.571.862.423
15 Total accounting profit before tax	50		33.487.749.887	221.578.204.623	170.459.291.772	236.981.719.612
16 Current corporate income tax expense	51	VI.10	790.942.474	35.558.187.263	1.113.792.381	37.850.993.854
17 Deferred corporate income tax expense	52		0	0		0
18 Net profit after corporate income tax	60		32.696.807.413	186.020.017.360	169.345.499.391	199.130.725.758
19 Basic earnings per share (*)	70		372	2.115	1.926	2.264
20 Diluted earnings per share (*)	71					

Report Preparer

Nguyen Tran Thien Phuc

Chief Accountant

Lam Quang Phuc



CASH FLOW STATEMENT

(Direct method)

Accounting period from January 01, 2026 to June 30, 2026

Unit: VND

No.	ITEMS	Code	Note	Accumulated	
				Current period	Previous period
I. Cash flow from operating activities					
1. Cash receipts from sales, rendering of services and other revenue	01		275.797.741.285	204 917 872 574	
2. Cash paid to suppliers of goods and services	02		(241 241 587 690)	(147 536 082 756)	
3. Cash paid to employees	03		(47 812 590 271)	(36 457 040 223)	
4. Interest paid (<i>excluding capitalized interest</i>)	04		(320 602 639)	(192 205 825)	
5. Corporate income tax paid	05		(2 892 117 636)	(6 738 523 510)	
6. Other receipts from operating activities	06		25 966 418 638	16 036 152 667	
7. Other payments for operating activities	07		(78 596 289 367)	(59 722 142 031)	
Net cash flow from operating activities	20		(69 099 027 680)	(29 691 969 104)	
II. Cash flow from investing activities					
1. Cash paid to purchase or construct fixed assets and other long-term assets	21		(14 394 417 447)	(5 297 000 000)	
2. Cash receipts from disposal of fixed assets and other long-term assets	22		160 106 608 000	178 585 600 000	
3. Cash paid for lending or purchasing debt instruments of other entities	23		(102 380 000 000)	(154 322 385 500)	
4. Cash collected from lending or reselling debt instruments of other entities	24		60 223 217 920	57 365 366 100	
5. Cash paid for equity investments in other entities	25				
6. Proceeds from withdrawal of equity investments in other entities	26				
7. Cash receipts from interest, dividends and shared profits	27		4 557 567 163	42 654 119 870	
Net cash flow from investing activities	30		108 112 975 636	118 985 700 470	
III. Cash flow from financing activities					
1. Proceeds from issuance of shares and capital contribution from owners	31				
2. Repayment of capital contribution to owners and repurchase of issued shares	32				
3. Proceeds from borrowings	33				

No.	ITEMS	Code	Note	Accumulated	
				Current period	Previous period
4.	Loan principal repayment	34		(800 000 000)	
5.	Repayment of principal of finance lease liabilities	35			
6.	Dividends and profits paid to owners	36			(9 522 250)
	Net cash flow from financing activities	40		(800 000 000)	(9 522 250)
	Net cash flow during the period (50 = 20+30+40)	50		38 213 947 956	89 284 209 116
	Cash and cash equivalents at the beginning of the period	60		145 309 774 059	79 831 244 879
	Effect of exchange rate changes on foreign currency conversions	61			
	Cash and cash equivalents at the end of the period (70=50+60+61)	70	V01	183 523 722 015	169 115 453 995

Report Preparer



Nguyen Tran Thien Phuc

Chief Accountant



Lam Quang Phuc


 General Director
 CAO SU
 TÂN BIÊN
 T. TÂY NINH
 Lam Thanh Phu

NOTES TO FINANCIAL STATEMENTS

Quarter 2/2026

I. Corporate information:

Ownership Structure

- Tan Bien Rubber Joint Stock Company was established and operates under Business Registration Certificate No. 3900242832, first issued by the Department of Planning and Investment of Tay Ninh Province on December 21, 2009, with the 9th amendment on July 25, 2025, converting from Tan Bien Rubber One Member Limited Liability Company. The Company has officially operated as a joint stock company since May 01, 2016.

- Head office address: Group 2, Thanh Phu Hamlet, Tan Hoi Commune, Tay Ninh Province, Vietnam.

- Charter capital: The Company's registered charter capital is VND 879,450,000,000. As of March 31, 2026, the actual contributed capital is VND 879,450,000,000, equivalent to 87,945,000 shares with a par value of VND 10,000 per share.

Business Sector

- Planting rubber trees; harvesting, processing, and trading rubber latex.

Principal Business Activities

The Company's main activities include:

- Planting rubber trees;
- Manufacturing plastics and synthetic rubber in primary forms. Detail: Manufacturing natural rubber;
- Wholesale of agricultural and forestry raw materials (except for wood, bamboo, and cork) and live animals. Details: Wholesale of rubber saplings;
- Wholesale of other construction materials and installation equipment. Details: Wholesale of semi-processed wood products;
- Manufacturing non-alcoholic beverages and mineral water. Details: Manufacturing non-alcoholic beverages, mineral water;
- Other specialized wholesale not elsewhere classified. Details: Wholesale of rubber, packaging products, and other plastic products;
- Plant propagation and care for perennial plants. Details: Rubber saplings;
- Growing other annual crops.

Normal operating cycle is 12 months

Business characteristics during the accounting period affecting the Separate Financial Statements

In the second quarter of 2026, the average selling price of rubber remained stable compared to the same period last year. The company has implemented measures to boost sales in order to increase inventory turnover and cash flow.

Corporate Structure

The Company has the following affiliated units:

Address

Principal Business Activities

Company Office	Tay Ninh Province	Planting and harvesting rubber latex
Xa Mat Production Team	Tay Ninh Province	Planting and harvesting rubber latex
Tan Hiep Production Team	Tay Ninh Province	Planting and harvesting rubber latex
Bo Tuc Production Team	Tay Ninh Province	Planting and harvesting rubber latex
Suoi Ngo Production Team	Tay Ninh Province	Planting and harvesting rubber latex
Rubber Latex Processing Workshop	Tay Ninh Province	Mechanical transportation and rubber latex processing

Information on subsidiaries and associates of the Company: See Note 2 for details.

Total number of employees of the Company as of June 30, 2026: 700 people

II. Accounting Period And Currency Unit:

The Company's annual accounting period starts on January 01 and ends on December 31.

The currency unit used in accounting is the Vietnam Dong (VND).

III. Accounting Standards And System:

- Applied accounting system

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance.

- Statement of compliance with Vietnamese Accounting Standards and system

The Company has applied Vietnamese Accounting Standards and guiding documents issued by the State. The financial statements are prepared and presented in accordance with all regulations of each standard, guiding circulars, and the current Corporate Accounting System.

IV. Significant Accounting Policies, Accounting Estimates And Relevant Legal Regulations

Exchange rates applied in accounting

Transactions in foreign currencies during the accounting period are converted into Vietnam Dong (VND) at the actual exchange rates on the transaction dates.

Actual exchange rates used for re-evaluating monetary items denominated in foreign currencies at the reporting date are determined as follows:

- For items classified as assets: Applying the foreign currency buying rate of the commercial bank where the Company regularly conducts transactions;
- For foreign currency deposits: Applying the buying rate of the bank where the Company opens its foreign currency accounts;
- For items classified as liabilities: Applying the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising during the period and differences from the revaluation of monetary items denominated in foreign currencies at the end of the period are recorded in the income statement for the accounting period.

Principles for recognition of Cash and cash equivalents

Cash includes cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents are short-term investments with a maturity period of not more than 3 months from the date of investment, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

Principles for accounting of financial investments

Held-to-maturity investments: These are bank term deposits held to maturity for the purpose of earning annual interest.

Investments in subsidiaries and associates: These are initially recognized at cost. Subsequent to initial recognition, these investments are measured at cost less allowance for diminution in the value of investments.

Investments in equity instruments of other entities: These include investments in equity instruments of other entities over which the Company has no control, joint control, or significant influence. These investments are initially recognized at cost. Subsequent to initial recognition, they are measured at cost less allowance for diminution in the value of investments.

Allowance for diminution in the value of investments is made at the end of the period as follows:

- For investments in subsidiaries and associates: The allowance is made when the investees suffer losses, based on the consolidated financial statements of the subsidiaries and the financial statements of the associates at the time of making the allowance.

- For long-term investments (not classified as trading securities) without significant influence over the investees: If the investments are in listed shares or the fair value can be reliably determined, the allowance is based on the market value of the shares; otherwise, it is based on the financial statements of the investees at the time of making the

- For held-to-maturity investments: The allowance is based on the recoverability and made in accordance with legal regulations regarding the allowance for doubtful debts.

Principles for accounting of receivables

Receivables are monitored in detail by aging, debtor, original currency, and other factors based on the Company's management needs. Receivables are classified as short-term and long-term in the separate financial statements based on the remaining maturity of the receivables at the reporting date.

Allowance for doubtful debts is made for: overdue receivables according to economic contracts, loan agreements, contractual commitments, or debt commitments; and receivables that are not yet due but are unlikely to be recovered. In which, the allowance for overdue receivables is based on the original repayment term of the sale and purchase contracts, regardless of any debt extensions between parties; and receivables that are not yet due but the debtors have fallen into bankruptcy, are undergoing dissolution procedures, are missing, have absconded, or an estimated loss is expected to occur.

Principles for accounting of inventories

Inventories are initially recognized at cost, including: purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their present location and condition at the time of initial recognition. Subsequent to initial recognition, at the reporting date, if the net realizable value of inventories is lower than their cost, inventories are recognized at their net realizable value.

Net realizable value is the estimated selling price of inventories less the estimated costs to complete the product and estimated selling expenses.

Inventory value is determined using the weighted average method.

Inventories are accounted for using the perpetual method.

Method for determining the value of work-in-progress (WIP) at the end of the period: Work-in-progress costs are accumulated based on actual costs incurred for each type of unfinished product.

Allowance for diminution in the value of inventories is made at the end of the period as the difference between the cost of inventories and their net realizable value.

Principles for accounting and depreciation of Tangible Fixed Assets (including perennial plants for periodic products, working animals), Intangible Fixed Assets, Finance Lease Fixed Assets, and Investment Properties

Tangible and intangible fixed assets are initially recognized at cost. During use, they are recorded at cost, accumulated depreciation, and net book value.

Subsequent costs after initial recognition

If these costs increase the expected future economic benefits from the use of the tangible fixed assets beyond their originally assessed standard level of performance, they are capitalized as an increase in the historical cost of the assets.

Other costs incurred after the fixed assets have been put into operation, such as repairs, maintenance, and overhauls, are recognized in the separate income statement in the period in which they are incurred.

Depreciation of fixed assets is calculated using the straight-line method based on their estimated useful lives as follows:

Buildings and structures	10 - 25 years
Machinery and equipment	06 - 10 years
Transportation vehicles	06 - 10 years
Office equipment	03 - 08 years
Management software	05 years

Depreciation of rubber plantations is implemented in accordance with Official Letter No. 1937/BTC-TCDN dated February 09, 2010, issued by the Department of Corporate Finance - Ministry of Finance regarding the depreciation of rubber plantations, and Decision No. 221/QĐ-CSVN dated April 27, 2010, issued by the Vietnam Rubber Group (now Vietnam Rubber Group - Joint Stock Company) regarding the issuance of adjusted depreciation rates for rubber plantations over a 20-year exploitation cycle effective from January 01, 2010, as follows:

Exploitation Year	Depreciation Rate (%)	Exploitation Year	Depreciation Rate (%)
Year 1	2,50	Year 11	7,00
Year 2	2,80	Year 12	6,60
Year 3	3,50	Year 13	6,20
Year 4	4,40	Year 14	5,90
Year 5	4,80	Year 15	5,50
Year 6	5,40	Year 16	5,40
Year 7	5,40	Year 17	5,00
Year 8	5,10	Year 18	5,00
Year 9	5,10	Year 19	5,20
Year 10	5,00	Year 20	Remaining

Annual depreciation is determined by multiplying the historical cost of the rubber plantation by the applicable depreciation rate for that year. The depreciation for the final exploitation year (Year 20) is determined as the remaining book value of the plantation in the final year.

Construction in progress

Construction in progress includes basic establishment costs for rubber plantations and construction costs that are unfinished at the end of the accounting period, and is recognized at cost. Basic establishment costs for rubber plantations include material costs for planting and maintenance, labor costs, and other related overheads. Basic establishment rubber plantations are recognized as an increase in fixed assets when they meet the technical requirements guided by the Vietnam Rubber Group - Joint Stock Company, typically after an investment cycle of approximately 07 to 08 years depending on the technical standards of each planting year. Unfinished construction costs include costs for construction, installation of machinery and equipment, and other direct costs.

Principles for accounting of biological assets

This reflects the current value and the increase/decrease fluctuations of: (i) biological assets related to agricultural activities (including biological assets generated from perennial plants for the entity's periodic products); and (ii) agricultural products at the time of harvest.

- Agricultural activity is the management by an entity of the biological transformation to harvest biological assets for sale or for conversion into agricultural products or into additional biological assets. Agricultural activity covers a diverse range of activities; for example, cropping (annual crops, perennial plants, orchards, flower gardens, plantations, etc.), and aquaculture/livestock (raising seafood, livestock, poultry, etc.). Animals raised for work or deep-sea fishing do not satisfy the definition of agricultural activity.

- Agricultural products are the harvested products of the entity's biological assets (e.g., tea leaves harvested from tea bushes, milk from cows, eggs from laying hens, etc.). After harvest, these products are no longer biological assets but are transferred to the entity's inventories. Accordingly, the post-harvest processing of agricultural products (for example, the processing of grapes into wine, etc.) is the processing of inventories and is accounted for in accordance with Vietnamese Accounting Standard No. 02 - Inventories and guiding documents.

The entity's biological assets include: Plants grown for one-time products

- All costs of purchase, cultivation, and care directly arising from these assets are recognized at the cost of the biological assets. In cases where these costs do not increase the entity's future economic benefits, they must be recognized as business expenses for the period.

- At the end of the accounting period: In case there are signs or evidence that these assets are impaired or their net realizable value is lower than the carrying amount of the biological assets, the entity must recognize an allowance for asset impairment.

- For seasonal crops or one-time product plants with an expected harvest time of 12 months or less or within a normal operating cycle from the reporting date, these biological assets are presented as current assets in the Statement of Financial Position. Other seasonal crops or one-time product plants are presented as non-current assets.

Principles for accounting of prepaid expenses

Expenses incurred that are related to the business results of multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the income statement in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses into business expenses for each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria.

The Company's prepaid expenses include:

Tools and supplies include assets held by the Company for use in normal business operations, with an initial cost of each asset less than VND 30 million and therefore not qualifying for recognition as fixed assets under current regulations. The cost of tools and supplies is allocated using the straight-line method over a period of 12 to 24 months. Asset repair costs are recognized at cost and allocated using the straight-line method over a period of 12 to 24 months.

Maintenance costs for VFCS, CoC, and DDS forest certificates are recognized at cost and allocated using the straight-line method over the validity period of the certificates.

Other prepaid expenses are recognized at cost and allocated using the straight-line method over a period of 12 to 24 months.

Principles for accounting of trade payables

Trade payables are monitored by aging, supplier, original currency, and other factors based on the Company's management needs. Payables are classified as short-term and long-term in the separate financial statements based on the remaining maturity of the payables at the reporting date.

Principles for accounting of dividends and profits payable

- a) This account is used to reflect the amount of dividends and profits payable (in cash or non-monetary assets) and the status of payment of dividends and profits in cash to the shareholders and capital contributors of the company.
- b) The timing for the entity to recognize dividends and profits payable is when the entity has no right to refuse the obligation to pay dividends and profits to shareholders and capital contributors in accordance with relevant legal regulations. The determination of timing and the payment of dividends and profits are implemented in accordance with the Law on Enterprises and the Company's Charter.

Principles for recognition of accrued expenses

Payables for goods and services received from suppliers or provided to customers during the reporting period but not yet actually paid, and other payables such as latex purchasing costs, transportation costs, etc., are recognized as production and business expenses for the reporting period.

The recognition of accrued expenses into production and business expenses during the period is performed in accordance with the matching principle between revenue and expenses incurred during the period. Accrued expenses will be finalized against actual incurred costs. Any difference between the accrued amount and the actual cost is

Principles for recognition of borrowings and finance lease liabilities

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly attributable to the investment in construction or production of qualifying assets which are included in the cost of those assets (capitalized) when all conditions stipulated in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. Additionally, for specific borrowings serving the construction of fixed assets and investment properties, borrowing costs are capitalized even when the construction period is under 12 months.

Principles for recognition of owner's equity

Owner's invested capital is recognized based on the actual capital contributed by the owners.

Share premium reflects the difference between the par value, direct costs related to the issuance of shares, and the issue price (including cases of re-issuing treasury shares). Share premium can be positive (if the issue price is higher than the par value and direct costs) or negative (if the issue price is lower than the par value and direct costs).

Convertible bond options (equity component of convertible bonds) arise when the Company issues convertible bonds that can be converted into a specific number of shares as stipulated in the issuance plan. The value of the equity component of convertible bonds is determined as the difference between the total proceeds from the issuance of convertible bonds and the value of the debt component.

Other capital reflects business capital formed from additions from business results or from gifts, donations, sponsorships, and asset revaluations (if permitted to increase or decrease the Owner's invested capital).

Principles for recognition of undistributed post-tax profits: Undistributed post-tax profits reflect the business results (profit, loss) after corporate income tax and the status of profit distribution or loss handling of the Company.

Principles and methods for recognition of revenue and other income

Revenue is recognized when it is probable that the Company will receive economic benefits that can be reliably measured. Revenue is determined at the fair value of the consideration received or receivable after deducting trade discounts, sales rebates, and sales returns. The following specific recognition criteria must also be met before revenue is recognized:

Revenue from sales of goods

- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Company no longer retains management rights as the owner or control over the goods;
- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the sales transaction will flow to the entity;
- The costs incurred or to be incurred in respect of the sales transaction can be measured reliably.

Revenue from rendering of services

- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the service transaction will flow to the entity;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Revenue arising from interest, dividends, distributed profits, and other financial activities is recognized when both of the following two (2) conditions are met:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue can be measured reliably.

Dividends and distributed profits are recognized when the Company's right to receive the dividend or profit distribution is established.

Principles for accounting of revenue deductions

Deductions from revenue from sales of goods and rendering of services arising during the year include: Trade discounts.

Trade discounts arising in the same year as the sale of products, goods, or services are adjusted as a decrease in revenue for that same year. In cases where products, goods, or services were sold in previous years, but revenue deductions only arise in the following year, they are recognized as follows: if they arise before the issuance of the separate financial statements, they are recorded as a decrease in revenue in the financial statements of the reporting year (previous year); if they arise after the issuance of the separate financial statements, they are recorded as a decrease in revenue for the year in which they arise (following year).

Principles for accounting of cost of sales

Cost of goods sold and services rendered are the total costs incurred for finished goods, merchandise, and materials sold, as well as services provided to customers during the year, recognized in accordance with the matching principle with revenue generated during the year and ensuring compliance with the prudence principle. Cases of material losses exceeding standard levels, costs exceeding normal levels, labor costs, and fixed general production overheads that are not allocated to the cost of inventories, allowance for diminution in the value of inventories, and inventory losses after deducting the responsibilities of relevant groups and individuals, etc., are recognized fully and timely into the cost of sales during the year, even when the products or goods have not been determined as consumed.

Principles for accounting of financial expenses

Expenses recognized as financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing costs;

Losses from liquidation or transfer of securities;

Allowance for impairment of investments in other entities;

Foreign exchange losses.

Principles for accounting of selling expenses and general and administrative expenses

Selling expenses include salary-related costs (salaries, allowances, etc.), social insurance, health insurance, trade union fees, and unemployment insurance for sales staff; product introduction and advertising costs; sales commissions, storage and packaging costs, service costs, etc., related to the process of selling products, goods, and services, and are recognized based on actual costs incurred during the year.

General and administrative expenses are general overheads of the entity, including salary-related costs for management staff (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees, and unemployment insurance for management staff; office supply costs, tools and instruments, depreciation of fixed assets used for corporate management; land rent for the management department, licensing fees; allowance for doubtful debts; provisions for corporate restructuring; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); other cash expenses (guest hospitality, customer conferences, etc.), and are recognized based on actual costs incurred during the year.

Principles and methods for recognition of current corporate income tax expenses (including additional corporate income tax expenses under regulations on global minimum tax) and deferred corporate income tax expenses

Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income for the year and the corporate income tax rate for the current fiscal year.

Tax incentive policies

According to Clause 1, Article 4 of Decree No. 320/2025/ND-CP dated December 15, 2025, providing detailed regulations on a number of articles and measures for the organization and implementation of the Law on Corporate Income Tax, the Company is exempted from corporate income tax for income from planting activities, rubber latex processing, and liquidation of rubber trees in areas with especially difficult socio-economic conditions.

Current corporate income tax rate

For income outside the scope of tax exemption such as: financial activities, other income, liquidation of rubber plantations, etc., the Company is subject to the standard corporate income tax rate of 20% for the fiscal year ended December 31, 2025.

V. ITEMS	Closing balance	Opening balance
1. Cash:		
- Cash on hand	4.597.594.443	4.345.055.990
- Demand deposits at banks	40.695.864.703	54.914.307.069
- Term deposits with a maturity of 3 months or less	138.230.262.869	86.050.411.000
Total	183.523.722.015	145.309.774.059

2. Financial Investments:

2.1 Short-term

+ Other investments (time deposits with maturity $\geq$ 6 months)

2.2 Long-term

- Investment in subsidiary companies (Tan Bien Rubber JSC - Kampong Thom)

- Investment in joint ventures and associates (Tay Ninh Import Export and Processing Furniture JSC)

- Investment in other entities (See Appendix)

+ Quang Tri MDF Wood Joint Stock Company

+ Quasa Geruco Rubber JSC in Laos

+ Rubber Trade, Service, and Tourism JSC

+ Rubber Vietnam Industrial Park & Development JSC

- Provision for financial investment

+ Tay Ninh Import Export and Processing Furniture JSC

+ Rubber Trade, Service, and Tourism JSC

Total

Additional Information:

Company Name

+ Tan Bien Rubber Joint Stock Company - Kampong Thom

+ Tay Ninh Import Export and Processing Furniture JSC

+ Quang Tri MDF Wood Joint Stock Company

+ Rubber Trade, Service, and Tourism JSC

+ Quasa Geruco Rubber JSC in Laos

+ Rubber Vietnam Industrial Park & Development JSC

Closing balance	Opening balance
202.888.625.945	159.897.917.868
202.888.625.945	159.897.917.868
848.858.308.516	848.858.308.516
795.041.141.348	795.041.141.348
16.091.369.631	16.091.369.631
41.306.446.741	41.306.446.741
26.263.809.000	26.263.809.000
11.593.170.277	11.593.170.277
2.050.267.464	2.050.267.464
1.399.200.000	1.399.200.000
(3.580.649.204)	(3.580.649.204)
(2.230.936.577)	(2.230.936.577)
(1.349.712.627)	(1.349.712.627)
1.051.746.934.461	1.008.756.226.384

Benefit rate	Benefit rate
58,97%	58,97%
21,60%	21,60%
6,11%	6,11%
3,05%	3,05%
1,46%	1,46%
1,80%	1,80%

3. Receivables from customers

- Short-term receivables from customers
- Lien Anh Rubber Producing Company Limited
- Other entities
- Long-term receivables from customers

Total**Of which: Related parties**

Closing balance	Opening balance
2.381.283.242	22.439.802
2.379.073.242	22.439.802
2.210.000	0
0	0
2.381.283.242	22.439.802
0	0

4. Advances to suppliers (short-term):

- Industrial Technical Services Company Limited
- Huynh Ngoc Luong Construction - Trading Company Limited
- DFK Vietnam Auditing Company Limited
- Eco Technology 2A Joint Stock Company
- Duyen Nguyen Construction and Trading Consultancy One Member Company Limited
- Other entities

Total**Of which: Related parties**

- Rubber Research Institute of Vietnam
- Tay Ninh Rubber Joint Stock Company

Closing balance	Opening balance
1.495.260.000	0
0	96.223.002
75.600.000	75.600.000
77.925.000	77.925.000
0	191.207.109
500.031.509	265.922.283
2.148.816.509	706.877.394
120.000.000	48.000.000
72.000.000	
48.000.000	48.000.000

5. Other receivables:**Short-term**

- Receivables from interest on deposits
- Receivables for nursery gardening costs and meal allowances for shift workers at the plantations
- MDF Quang Tri Wood Joint Stock Company
- Thanh Thanh Cong - Bien Hoa Joint Stock Company
- Other receivables

Long-term

- Pledges, mortgages, deposits, and collaterals

Total**Of which: Related parties**

- MDF Quang Tri Wood Joint Stock Company

Closing balance	Opening balance
4.435.089.341	8.318.181.762
225.410.966	1.669.001.759
392.227.547	565.164.783
2.764.111.500	2.764.111.500
0	2.395.878.018
1.053.339.328	924.025.702
220.000.000	220.000.000
220.000.000	220.000.000
4.655.089.341	8.538.181.762
2.764.111.500	2.764.111.500
2.764.111.500	2.764.111.500

6. Inventory:

	Closing balance	Opening balance
- Goods in transit		
- Raw materials and supplies	10.641.688.515	2.966.600.968
- Tools and equipment	696.223.097	289.813.616
- Work in progress	11.511.536.859	8.125.173.284
- Finished goods	37.777.165.843	39.779.122.676
- Merchandise	12.661.343.717	18.811.295.835
- Provision for devaluation of inventories		0
Total	73.287.958.031	69.972.006.379

Note: The beginning balance of inventories decreased by VND 5,570,478,886 compared to the Separate Financial Statements as of December 31, 2025. This was due to the reclassification of investment costs for acacia hybrid plantations and rubber nurseries to be monitored under the biological assets account.

7. Long-term work in progress:

	Closing balance	Opening balance
- Construction in progress		
- Rubber tree plantations under basic construction in 2018		16.192.315.023
- Rubber tree plantations under basic construction in 2019	20.074.320.946	29.841.541.829
- Rubber tree plantations under basic construction in 2020	25.250.220.138	23.914.582.253
- Rubber tree plantations under basic construction in 2021	19.977.818.627	18.919.729.391
- Rubber tree plantations under basic construction in 2022	10.855.454.832	10.225.969.515
- Rubber tree plantations under basic construction in 2023	31.108.852.499	29.245.347.127
- Rubber tree plantations under basic construction in 2024	24.311.877.459	22.375.298.046
- Rubber tree plantations under basic construction in 2025	19.569.547.731	16.954.811.056
- Rubber tree plantations under basic construction in 2026	2.894.132.411	0
- Other projects	4.056.841	737.089.710
Total	154.046.281.484	168.406.683.950

8. Fixed assets:

	Closing balance	Opening balance
Historical cost:	376.994.732.009	374.412.254.335
- Tangible fixed assets:	376.649.663.469	374.067.185.795
- Buildings, structures:	129.341.491.920	127.897.179.226
- Machinery and equipment:	59.179.085.761	70.417.037.667

+ Vehicles, transportation means:	25.835.041.276	26.014.341.276
+ Office equipment and tools:	2.471.785.998	2.471.785.998
+ Perennial plantations:	159.822.258.514	147.266.841.628
- Intangible fixed assets:	345.068.540	345.068.540
Accumulated depreciation:	200.840.479.791	221.858.348.965
- Tangible fixed assets:	200.495.411.251	221.513.280.425
+ Buildings, structures:	107.097.092.387	105.510.060.977
+ Machinery and equipment:	52.566.945.871	63.302.144.827
+ Vehicles, transportation means:	19.146.942.243	18.703.387.751
+ Office equipment and tools:	2.471.785.998	2.471.785.998
+ Perennial plantations:	19.212.644.752	31.525.900.872
- Intangible fixed assets:	345.068.540	345.068.540
Net book value:	176.154.252.218	152.553.905.370
- Tangible fixed assets:	176.154.252.218	152.553.905.370
+ Buildings, structures:	22.244.399.533	22.387.118.249
+ Machinery and equipment:	6.612.139.890	7.114.892.840
+ Vehicles, transportation means:	6.688.099.033	7.310.953.525
+ Office equipment and tools:	0	0
+ Perennial plantations:	140.609.613.762	115.740.940.756
- Intangible fixed assets:	0	0

9. Prepaid expenses:

Short-term

- Tool and equipment expenses
- Insurance expenses
- Chi phí sửa chữa
- Other expenses

Long-term

- Tool and equipment expenses
- Repair costs
- Other expenses

Total

Closing balance	Opening balance
1.895.711.465	1.080.326.430
1.835.589.115	557.286.811
43.126.455	48.404.762
16.995.895	4.586.497
0	470.048.360
4.969.578.586	5.560.396.055
2.692.764.244	1.823.089.486
1.937.620.585	2.745.240.679
339.193.757	992.065.890
6.865.290.051	6.640.722.485

10. Biological assets

Long-term

Closing balance	Opening balance
7.361.393.339	5.570.478.886

- Plants for seasonal harvest or one-time product extraction	7.361.393.339	5.570.478.886
- Nurseries	4.822.667.377	3.297.459.685
- Acacia hybrid plantations	2.538.725.962	2.273.019.201
Total	7.361.393.339	5.570.478.886
11. Taxes and amounts receivable from/payable to the State Treasury:	Closing balance	Opening balance
Receivables from the State Treasury:	41.263.399.859	41.293.459.963
- Corporate income tax overpaid	35.996.926.270	34.218.601.015
- Personal income tax overpaid	1.918.893.620	1.246.518.535
- land tax and land rental fees overpaid	3.347.579.969	5.828.340.413
Payables to the State Treasury:	775.044.781	490.807.719
- VAT tax	775.044.781	482.354.612
- Natural resource tax	0	8.453.107
12. Payables to suppliers:	Closing balance	Opening balance
- Short-term payables to suppliers	14.894.471.721	66.835.149.056
- Tan Bien - Kampong Thom Aphivath Caoutchouc Company LTD.	294.266.533	36.585.809.534
- CAOUTCHOUC MEKONG CO.,LTD	12.117.794.217	26.124.136.362
- Nha Rong Investment and Development Joint Stock	527.040.244	527.040.244
- Ben Thanh TN Automobile Joint Stock Company	0	2.934.000.000
- Other entities	1.955.370.727	664.162.916
- Long-term payables to suppliers	0	0
Total	14.894.471.721	66.835.149.056
Of which: Related parties	12.412.060.750	62.714.910.896
- Tan Bien - Kampong Thom Aphivath Caoutchouc Company LTD.	294.266.533	36.585.809.534
- Mekong Rubber Company Limited	12.117.794.217	26.124.136.362
- Rubber Research Institute of Vietnam		4.965.000
13. Advances from customer:	Closing balance	Opening balance
- Dai Thang Rubber Company Limited	199.774.000	103.629.040
- DANGQUANG Company Limited	570.000.000	0
- OPC - FAO INTERNATIONAL Limited	7.970.447.062	0
- VRG Japan Rubber Export Joint Stock Company	0	213.248.192
- Tri Le Van Rubber Joint Stock Company	0	399.735.000
- Hiep Thanh Rubber Industry Joint Stock Company	3.031.020.011	0
- Indochina Chemical Plastic Company Limited:		564.133.080
- Other entities	1.908.350.520	862.500

Total	13.679.591.593	1.281.607.812
Of which: Related parties	0	213.248.192
- VRG Japan Rubber Export Joint Stock Company	0	213.248.192

14. Accrued expenses:	Closing balance	Opening balance
Short-term	6.219.367.388	4.298.602.485
- Raw latex procurement costs	6.219.367.388	3.717.659.899
- Other accrued expenses	0	580.942.586
Long-term	0	0
Total	6.219.367.388	4.298.602.485

15. Other Payables:	Closing balance	Opening balance
Short-term	10.971.036.005	4.061.334.070
- Short-term deposits received	9.352.770.148	2.725.566.335
- Payables for nursery work, Mid-shift meal allowance for production teams	281.897.227	521.365.717
- Other payables and statutory obligations	1.336.368.630	814.402.018
Long-term	0	63.129.000
- Long-term deposits received	0	63.129.000
Total	10.971.036.005	4.124.463.070

16. Borrowings and finance lease liabilities:	Closing balance	Opening balance
Short-term	3.200.000.000	3.200.000.000
- Current portion of long-term borrowings (VCB TN)	3.200.000.000	3.200.000.000
Long-term	13.559.000.000	14.359.000.000
- Long-term borrowings (VCB TN)	13.559.000.000	14.359.000.000
Total	16.759.000.000	17.559.000.000

Investment project loan agreement No. 019/TNBB/19DH dated August 19, 2019, with the following details:

Credit limit: VND 89,374,000,000;

Loan purpose: Investment in the Rubber Plantation Replanting Project (period 2016 - 2020);

Loan term: 10 years;

Interest rate: According to each debt acknowledgment note;

Collateral: Ownership and exploitation rights of rubber plantations with a total area of 1,191.75 ha in Tan Hoa Commune, Tay Ninh Province, as per the Land Use Rights, Ownership of Houses and Other Assets Attached to Land Certificates Nos. BM 189986 and BM 189987 (Entry Nos. CS01408 and CS01409) issued by the Department of Natural Resources and Environment of Tay Ninh Province on January 20, 2016; all property rights related to the rubber plantations on land as per Land Use Rights, Ownership of Houses and Other Assets Attached to Land Certificates Nos. BM 189986 and BM 189987. These secured assets have been fully registered for secured transactions.

Principal balance at the end of the year: VND 16,759,000,000, of which the principal due within the next 12 months is VND 3,200,000,000.

17. Owner's Equity:

a. Statement of Changes in Shareholder's Equity:

	Closing balance	Opening balance
- Owner's equity contribution:	879.450.000.000	879.450.000.000
- Development investment fund:	419.732.158.597	311.790.102.834
- Retained earnings after tax:	169.345.499.391	270.535.555.763
Total	1.468.527.657.988	1.461.775.658.597

b. Details of Owner's Equity Contribution:

- State-owned capital contribution	865.905.530.000	865.905.530.000
- Contributions from other parties	13.544.470.000	13.544.470.000

c. Shares:

- Number of shares registered for issuance (Shares)	87.945.000	87.945.000
- Number of shares sold to the public (Shares)	87.945.000	87.945.000
+ Common shares (Shares)	87.945.000	87.945.000
- Number of shares outstanding (Shares)	87.945.000	87.945.000
+ Common shares (Shares)	87.945.000	87.945.000
* Par value of shares outstanding (VND)	10.000	10.000

VI. Supplementary information on the items presented in the Income Statement:

1. Total Revenue from Sales of Goods and Provision of Services:

- Revenue from finished rubber latex products	28.690.552.203	23.552.110.137
- Revenue from rubber latex goods	84.754.413.999	80.836.639.872
- Revenue from other products and services	128.214.369	169.526.974
Total	113.573.180.571	104.558.276.983

2. Revenue Deductions:

In which:

- Trade discounts

Quarter 02/2026	Quarter 02/2025
0	0

Total	0	0
3. Cost of Goods Sold:	Quarter 02/2026	Quarter 02/2025
- Cost of finished rubber latex products	24.654.434.176	14.354.931.240
- Cost of rubber latex goods	82.772.163.293	78.930.918.272
- Cost of other products and services	81.868.805	94.383.533
- Costs exceeding estimates of basic construction plantations.		
Total	107.508.466.274	93.380.233.045
4. Financial income:	Quarter 02/2026	Quarter 02/2025
- Interest income from deposits and loans	4.389.371.884	2.093.373.184
- Dividends, distributed profits	0	40.000.000.000
- Other financial revenue	7.215.710	13.388.256
Total	4.396.587.594	42.106.761.440
5. Financial expenses:	Quarter 02/2026	Quarter 02/2025
- Interest on loans	188.373.583	100.471.226
- Other financial expenses	659.686.286	29.818.152
Total	848.059.869	130.289.378
6. Other income:	Quarter 02/2026	Quarter 02/2025
- Disposal and Liquidation of fixed assets	32.640.392.404	167.963.988.271
- Other items	1.245.063.051	12.079.583.556
Total	33.885.455.455	180.043.571.827
7. Other expenses:	Quarter 02/2026	Quarter 02/2025
- Disposal of fixed assets	624.278.730	823.431.260
- Other items	3.629.865.529	51.370.307
Total	4.254.144.259	874.801.567
8. Selling expenses:	Quarter 02/2026	Quarter 02/2025
- Employee expenses	52.976.267	98.943.408
- Raw material costs	4.143.198	16.854.652
- Outsourced service costs	104.612.674	87.018.020
- Other expenses	76.210.115	33.011.100
Total	237.942.254	235.827.180
9. General and administrative expenses:	Quarter 02/2026	Quarter 02/2025

- Employee expenses	2.524.485.952	2.969.493.194
- Material costs	118.757.345	103.587.250
- Tools and supplies expenses	57.105.650	47.142.834
- Depreciation of fixed assets	330.664.382	294.881.307
- Taxes, fees, and levies	758.605.719	(79.921.449)
- Outsourced service costs	1.115.405.623	877.343.302
- Other expenses	613.836.406	2.864.205.393
Total	5.518.861.077	7.076.731.831

10. Current corporate income tax expense:

	Quarter 02/2026	Quarter 02/2025
- Total profit before tax	33.487.749.887	221.578.204.623
- Adjustments for increase	776.852.253	104.408.978
- Adjustments for decrease	0	40.000.000.000
- Total taxable profit	34.264.602.140	181.682.613.601
Including exempted profit	30.309.889.771	3.891.677.284
- Corporate income tax rate	20%	20%
- Total current corporate income tax expense	790.942.474	35.558.187.263

12. Production and business costs by element:

	Quarter 02/2026	Quarter 02/2025
- Raw materials and consumables costs:	10.934.617.651	2.007.009.355
- Labor costs:	12.309.058.658	14.943.111.469
- Depreciation and amortization expenses:	2.657.981.911	2.271.934.970
- Outsourced service costs:	2.214.260.797	1.933.588.574
- Other expenses in cash:	1.939.419.016	3.788.364.145
Total	30.055.338.033	24.944.008.513

VII. Information about Related Parties:

Transactions incurred during 2026

*** Revenue from Sales of Goods and Provision of Services**
VRG Japan Rubber Export Joint Stock Company

*** Purchase of materials, goods, services**
Tan Bien - Kampong Thom Aphivath Caoutchouc Company LTD.

Relationship	Transactions up to March 31, 2026
Within the Group	2.030.935.165 2.030.935.165
Second-tier Subsidiary	145.197.112.476 81.464.710.885

CAOUTCHOUC MEKONG CO.,LTD
 Loc Ninh Rubber Company Limited
 Rubber Research Institute of Viet Nam

Second-tier Subsidiary	63.299.637.316
Within the Group	112.000.000
Within the Group	320.764.275

***Income and Remuneration**

- Mr. Truong Van Cu

- Mr. Lam Thanh Phu

- Mr. Duong Tan Phong

- Mr. Do Quoc Tuan

- Mr. Tran Van Toan

- Mr. Lam Quang Phuc

- Mr. Nguyen Van Sang

- Mr. To Minh Tai

- Mr. Hoang Van Vinh

	5.170.376.860
Chairman of the BoD	924.113.742
Member of BoD and General Director	896.399.928
Member of BoD and Deputy General Director	848.987.163
Member of BoD	80.790.000
Deputy General Director	773.220.501
Chief Accountant	794.602.312
Head of BoS	805.195.942
Member of BoS	13.847.272
Member of BoS	33.220.000

Comparative figures

Comparative figures in the Statement of Financial Position and corresponding notes are the figures from the separate financial statements for the fiscal year ended December 31, 2025, which were audited by AASC Auditing Firm Company Limited. Comparative figures in the Income Statement are the figures from the separate financial statements for the second quarter of 2025, which were prepared by the Company.

Report Preparer



Nguyen Tran Thien Phuc

Chief Accountant



Lam Quang Phuc



Lam Thanh Phu