

**DONG NAI FOOD INDUSTRIAL CORPORATION
INDUSTRIAL RUBBER JOINT STOCK
COMPANY**

Tax code: 3600259017

FINANCIAL STATEMENTS
PUBLIC COMPANY
QUARTER II - 2026

Industrial Rubber Joint Stock Company
No. 14, April 21 Street, Hang Gon Ward, Dong Nai
Province, Vietnam

STATEMENT OF FINANCIAL POSITION

As at june 30, 2026

Unit: VND

Items	Code	Note	30/06/2026	01/01/2026
A. SHORT-TERM ASSETS	100		143.043.785.075	150.432.567.670
I. Cash and cash equivalents	110	3	6.327.689.956	22.437.678.137
1. Cash	111		1.927.689.956	2.637.678.137
2. Cash equivalents	112		4.400.000.000	19.800.000.000
II. Short-term financial investments	120	4	115.737.178.080	103.412.779.999
1. Investments held to maturity	123		115.737.178.080	103.412.779.999
III. Short-term receivables	130		628.027.719	145.281.652
1. Short-term receivables from customers	131			
2. Short-term advances to suppliers	132	5	107.402.719	145.281.652
3. Other receivables	135	6	520.625.000	
IV. Inventories	140	7	17.628.233.053	24.102.145.852
1. Inventories	141		23.024.834.796	34.571.359.829
2. Provision for inventory devaluation (*)	142		(5.396.601.743)	(10.469.213.977)
VI. Other short-term assets	160		2.722.656.267	334.682.030
1. Current prepaid expenses	161	10	1.572.787.612	68.420.760
2. Deductible VAT	162		10.572.381	258.749.686
3. Taxes and other payables to the State budget	163	11	1.139.296.274	7.511.584
B. NON-CURRENT ASSETS	200		60.676.197.114	61.597.637.075
II. Fixed assets	220	9	22.043.406.087	22.423.183.896
1. Tangible fixed assets	221		22.022.093.587	22.397.746.396
- Historical cost	222		60.395.238.299	60.680.241.853
- Accumulated depreciation (*)	223		(38.373.144.712)	(38.282.495.457)
2. Intangible fixed assets	227		21.312.500	25.437.500
- Historical cost	228		45.375.000	45.375.000
- Accumulated amortization (*)	229		(24.062.500)	(19.937.500)
V. Long-term asset in progress	250	8	18.054.653.476	17.700.089.881
1. Long-term work in progress	251		2.221.343.993	2.759.697.016
2. Construction in progress	252		15.833.309.483	14.940.392.865
VI. Long-term financial investments	260	4	19.019.984.779	19.631.444.526
1. Investment Contributions to Other Entities	263		23.750.000.000	23.750.000.000
2. Allowance for impairment of long-term investments in other entities (*)	264		(4.730.015.221)	(4.118.555.474)
VII - Other Non-Current Assets	270		1.558.152.772	1.842.918.772
1. Other Non-Current assets	271	9A	1.558.152.772	1.842.918.772
TOTAL ASSETS (280 = 100+200)	280		203.719.982.189	212.030.204.745
C - LIABILITIES	300		13.905.032.430	18.935.056.745
I. Current Liabilities	310		13.905.032.430	18.935.056.745
1. Accounts Payable	311		34.759.504	171.387.000
2. Advances from customers	312		6.686.000.000	158.194.520
3. Dividends and profit payable	313			
4. Taxes and Payables to the State	314	11	304.221.317	4.583.690.261
5. Salaries Payable	315		1.256.987.913	7.512.614.683
6. Accrued Expenses	316		2.975.488	273.974.133

7. Unearned Revenue - Current	2 319	17.721.294	
8. Other Current Payables	320	357.345.219	4.366.585.219
9. Bonus and welfare fund	323	5.245.021.695	1.868.610.929
D - OWNER'S EQUITY	400	189.814.949.759	193.095.148.000
1. Owner's contributed capital	411	175.000.000.000	175.000.000.000
- Ordinary stock with voting rights	411a	175.000.000.000	175.000.000.000
2. Undistributed earnings	420	14.814.949.759	18.095.148.000
- Previous year undistributed earnings	420a	13.967.148.000	18.095.148.000
- This year undistributed earnings	420b	847.801.759	
TOTAL RESOURCES (440 = 300+400)	440	203.719.982.189	212.030.204.745

Preparer

Pham Thi Ngoc Han

Pham Thi Ngoc Han

Chief Accountant

Vu Duc Thang

Vu Duc Thang

Dong Nai, July 20, 2026

Director



Nguyen Dang Tan



Industrial Rubber Joint Stock Company
No. 14, April 21 Street, Hang Gon Ward, Dong Nai
Province, Vietnam

INCOME STATEMENT

Quarter II 2026

Unit: VND

Items	Co de	Note	This quarter this year	This quarter last year	Cumulative number from the beginning of the year to the	Cumulative number from the beginning of the year to the
1. Revenue from sales and service provision	01	15	16.058.278.750	3.177.522.020	17.032.225.550	3.467.731.520
2. Deductions from revenue	02					
3. Net revenue from sales and service provision (10 = 01 - 02)	10		16.058.278.750	3.177.522.020	17.032.225.550	3.467.731.520
4. Cost of goods sold	11	16	13.267.744.947	4.954.561.402	13.992.251.544	5.537.311.955
5. Gross profit from sales and service provision (20 = 10 - 11)	20		2.790.533.803	(1.777.039.382)	3.039.974.006	(2.069.580.435)
6. Financial activity revenue	21	17	1.578.543.270	1.183.295.170	3.089.122.727	2.470.093.747
7. Financial expenses	22	18	611.459.747	408.696.723	611.459.747	408.696.723
- Of which: Loan interest expense	23					
8. Selling expenses	25	19	62.100.000	2.240.000	62.100.000	2.240.000
9. Enterprise management expenses	26	20	2.989.338.328	2.831.561.596	5.155.255.901	5.650.164.651
10. Net profit from business activities (30 = 20 + (21 - 22) - 25 - 26)	30		706.178.998	(3.836.242.531)	300.281.085	(5.660.588.062)
11. Other income	31	21	555.100.257	54.920.494	873.034.531	121.328.906
12. Other expenses	32	22			21.497.500	68.052.579
13. Other profit (40 = 31 - 32)	40		555.100.257	54.920.494	851.537.031	53.276.327
14. Total accounting profit before tax (50 = 30 + 40)	50	23	1.261.279.255	(3.781.322.037)	1.151.818.116	(5.607.311.735)
15. Current corporate income tax expenses	51		304.016.357		304.016.357	
16. Deferred corporate income tax expenses	52			17.538.508		17.538.508
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		957.262.898	(3.798.860.545)	847.801.759	(5.624.850.243)
18. Basic earnings per share (*)	70		55	(217)	48	(321)

Preparer

Pham Thi Ngoc Han

Pham Thi Ngoc Han

Chief Accountant

Vu Duc Thang

Vu Duc Thang

Dong Nai, July 20, 2026

Director



Nguyen Dang Tan

STATEMENT OF CASHFLOWS

For the accounting period from January 1, 2026 to June 30, 2026
(The indirect method)

Unit: VND

Index	Code	Note	This quarter this year	This quarter last year
I. Cash flow from operating activities				
1. Profit before tax	01		1.151.818.116	(5.607.311.735)
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		263.292.180	303.812.021
- Provisions	03		(4.461.152.487)	2.295.850.201
- Gains/losses from investment activities	05		(154.690.139)	(2.402.064.426)
- Other Adjustments	07		4.400.000.000	
3. Profit from operating activities before changes in	08		1.199.267.670	(5.409.713.939)
- Increase, decrease in receivables	09		(2.027.428.019)	(275.989.650)
- Increase, decrease in inventories	10		12.084.878.056	(3.147.610.505)
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11		(4.126.761.177)	(4.386.218.703)
- Increase, decrease in prepaid expenses	12		(1.219.600.852)	(1.264.459.612)
- Corporate income tax paid	15		(4.583.690.261)	(3.156.330.578)
- Other receipts from operating activities	16			
- Other payments for operating activities	17		(600.586.100)	(1.649.001.253)
Lưu chuyển tiền thuần từ hoạt động kinh doanh	20		726.079.317	(19.289.324.240)
II. Lưu chuyển tiền từ hoạt động đầu tư				
1. Purchase or construction of fixed assets and other long-term assets	21		(90.757.637)	(2.042.743.464)
2. Proceeds from disposal of fixed assets and other long-term assets	22			102.230.000
3. Proceeds from sale of investment properties of other entities	23		(50.600.000.000)	(11.100.000.000)
4. Proceeds from loan recovery, resale of debt instruments of other entities	24		33.700.000.000	27.500.000.000
5. Proceeds from interest on loans, dividends and distributed profits	27		154.690.139	1.030.725.802
Net cash flow from investment activities	30		(16.836.067.498)	15.490.212.338
III. Cash flow from financing activities				
1. Dividends, profits paid to owners	36			(8.750.000.000)
Net cash flow from financing activities	40		-	(8.750.000.000)
Net cash flow during the period (50 = 20 + 30 + 40)	50		(16.109.988.181)	(12.549.111.902)
Cash and cash equivalents at the beginning of the period	60		22.437.678.137	15.394.820.195
Effects of changes in foreign exchange rates on foreign currency translation	61			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	3	6.327.689.956	2.845.708.293

Preparer

Chief Accountant

Dong Nai, July 20, 2026

Director



Pham Thi Ngoc Han



Vu Duc Thang



Nguyễn Đăng Tân

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from January 1, 2026 to June 30, 2026

1 . CHARACTERISTICS OF COMPANY

Form of ownership

Industrial Rubber Joint Stock Company was Industrial Rubber One Member Limited Liability Company, which was converted from Industrial Rubber Company – a State-owned enterprise under the People's Committee of Dong Nai Province. The company was established pursuant to Decision No. 5509/QĐ.CT.UBT dated November 15, 2004 issued by the Chairman of the People's Committee of Dong Nai Province.

Industrial Rubber Joint Stock Company officially operated under the joint stock company model pursuant to Enterprise Registration Certificate No. 3600259017 issued by the Department of Planning and Investment of Dong Nai Province on March 1, 2018, with its 8th re-registered on July 5, 2021.

The Company's head office is located No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province,
at: Vietnam

The Company's charter capital according to registration is VND 175.000.000.000, the actual contributed charter capital as of June 30, 2026 is VND 175.000.000.000; equivalent to 17.500.000 shares, par value of one share is VND 10.000.

As of June 30, 2026, the Company had a total of 131 employees (compared to 135 employees as of January 1, 2026).

Business field

Agriculture, forestry, and real estate.

Business activities

The Company's main activities are:

- Rubber tree planting: Producing seedlings, planting, and tending rubber trees. Exploiting and preliminary processing of smoked rubber sheets (RSS), Crepe rubber;
- Wholesale of other materials and installation equipment in construction: Trading in rubber wood products;
- Other specialized wholesale not classified elsewhere: Wholesale of rubber products (latex);
- Wholesale of solid, liquid, gaseous fuels and related products: Wholesale of rubber firewood;
- Other professional, scientific and technological activities not classified elsewhere: Consulting services for private rubber development;
- Real estate business, land use rights of owners, users or lessees: Investment in residential area infrastructure business.

The company's operations during the accounting period that affect the Financial Statements

Revenue from the sale of goods and rendering of services in the first six months of 2026 increased by VND 13.56 billion, equivalent to an increase of 391.1% compared with the first six months of 2025. Cost of goods sold increased by VND 8.46 billion, representing an increase of 152.7%. As revenue grew at a faster rate than cost of goods sold, gross profit increased by VND 5.1 billion. The increase was mainly attributable to the consumption of 210 tonnes of RSS rubber in the first six months of 2026, which was 178 tonnes higher than the 32 tonnes consumed in the first six months of 2025. Financial income and other income were also higher than those recorded in the first six months of 2025. Accordingly, total revenue in the first six months of 2026 was higher than that of the corresponding period in 2025, which was the primary reason the Company recorded a profit and achieved improved profitability compared with the first six months of 2025.

2 . ACCOUNTING REGIME AND POLICIES APPLIED AT THE COMPANY

2.1 . Accounting period, currency unit used in accounting

The Company's fiscal year follows the calendar year, commencing on January 1 and ending on December 31 each year.

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

2.2 . Applicable Accounting Standards and Accounting Regime

Applied Accounting Policies

The Company applies the Vietnamese Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting Regulations

The Company has applied the Vietnamese Accounting Standards and the Standard guidance documents issued by the State. The financial statements are prepared and presented in accordance with all regulations of each standard, circular guiding the implementation of current Enterprise Accounting Standards and Regulations.

2.3 . Financial instruments

Initial recognition

Financial assets

The Company's financial assets include cash and cash equivalents, accounts receivable from customers and other receivables, and long-term investments. At the time of initial recognition, financial assets are determined at the purchase price/issuance cost plus other expenses directly related to the purchase or issuance of that financial asset.

Financial liabilities

The Company's financial liabilities include loans, accounts payable to suppliers and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are determined at the issue price plus expenses directly related to the issuance of those financial liabilities.

Value after initial recognition

Financial assets and financial liabilities have not been measured at fair value as of the end of the accounting period because Circular No. 210/2009/TT-BTC and current regulations require the presentation of Financial Statements and information disclosure for financial instruments but do not provide equivalent guidance for the valuation and recognition of the fair value of financial assets and financial liabilities.

2.4 . Cash and cash equivalents

Cash includes cash on hand and demand deposits at banks.

Cash equivalents are short-term investments with a maturity of no more than 03 months from the date of investment, which are highly liquid, readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

2.5 . Financial investments

Held-to-maturity investments include: Term deposits at banks held to maturity for the purpose of collecting periodic interest and other held-to-maturity investments.

Investments in other entities include: investments in equity instruments of other entities that do not have control, joint control, or significant influence over the investee. The initial carrying amount of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less provision for impairment of investment.

Provision for impairment of investments is made at the end of the period as follows:

- For long-term investments (not classified as trading securities) in which the Company does not have significant influence over the investee: if the fair value of the investment cannot be determined at the reporting date, the provision for impairment shall be made based on the financial statements of the investee at the time of provision
- For held-to-maturity investments: based on the ability to recover to make provision for doubtful debts in accordance with the law.

2.6 . Accounts receivable

Receivables are tracked in detail by due date, debtor, type of currency receivable, and other factors according to the Company's management needs. Receivables are classified as short-term and long-term on the Balance Sheet based on the remaining term of the receivables at the reporting date.

Provision for doubtful debts is made for: receivables overdue for payment as stated in economic contracts, loan agreements, contractual commitments or debt commitments, and receivables not yet due but unlikely to be recovered. In which, the provision for overdue receivables is based on the original principal repayment period according to the original purchase and sale contract, regardless of debt extension between the parties and receivables not yet due but the debtor has fallen into bankruptcy or is in the process of dissolution, missing, absconding.

2.7 . Inventories

Inventories are initially recognized at cost, including: purchase costs, processing costs, and other directly related costs incurred in bringing the inventories to their present location and condition at the time of initial recognition. After initial recognition, at the time of preparing the Financial Statements, if the net realizable value of inventories is lower than the cost, the inventories are recognized at the net realizable value.

The cost of inventories is determined using the weighted average method.

Inventories are accounted for using the perpetual inventory method.

Method for determining the value of work-in-progress at the end of the period: Production and business costs of work-in-progress are accumulated according to actual costs incurred for each type of unfinished product.

Provision for decline in inventory value is made at the end of the period as the difference between the historical cost of inventory and its net realizable value.

2.8 . Fixed assets

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

Depreciation of fixed assets is calculated using the straight-line method with the estimated depreciation time as follows:

- Buildings and structures	05 - 25 year
- Machinery and equipment	05 - 08 year
- Transportation and transmission vehicles	06 - 10 year
- Management equipment and tools	03 - 08 year
- Perennial plants	20 year
- Accounting software	5,5 year

2.9 . Construction in progress

Construction in progress includes the costs of planting and caring for rubber trees, fixed assets being purchased and constructed that are not completed by the end of the accounting period, and are recorded at historical cost. These costs include construction, installation of machinery and equipment, and other direct costs. Depreciation is only charged on construction in progress when these assets are completed and put into use.

2.10 . Operating lease

An operating lease is a type of fixed asset lease in which the majority of the risks and rewards incidental to ownership of the asset belong to the lessor. Payments under an operating lease are recognized as an expense in the income statement on a straight-line basis over the lease term.

2.11 . Prepaid expenses

Expenses that have been incurred relating to the production and business activities of multiple accounting periods are accounted for as prepaid expenses to be gradually allocated to the business results in subsequent accounting

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

The Company's prepaid expenses include:

- Tools and supplies include assets that the Company holds for use in the ordinary course of business, with the original cost of each asset being less than VND 30 million and therefore not qualifying for recognition as a fixed asset under current regulations. The original cost of tools and supplies is allocated using the straight-line method over a period not exceeding 01 year.
- Other prepaid expenses are recognized at original cost and are allocated using the straight-line method over a useful life of 12 months.

2.12 . Loans

Borrowings are monitored by each lender, each loan agreement, and the respective repayment terms. In the case of foreign currency borrowings, detailed records are maintained in the original currency.

2.13 . Borrowing costs

Borrowing costs are recognized as expenses in the production and business period when they occur, except for borrowing costs directly related to the investment in construction or production of unfinished assets, which are included in the value of those assets (capitalized) when the conditions specified in Vietnam Accounting Standard No. 16, "Borrowing Costs," are met. In addition, for separate loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

2.14 . Payables

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

The recognition of accrued expenses as production and business expenses in the period is carried out according to the matching principle between revenue and expenses incurred in the period. Accrued expenses will be settled with the actual expenses incurred. The difference between the amount accrued and the actual expense is reversed.

2.15 . Owners' equity

Owners' invested capital is recorded at the actual amount contributed by the owners.

Retained earnings after tax reflect the business results (profit, loss) after corporate income tax and the distribution of profits or treatment of losses of the Company.

Dividends payable to shareholders are recognized as payables on the Company's Balance Sheet after the Company's Board of Directors announces the dividend distribution and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

2.16 . Revenue

Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured.

Revenue is determined at the fair value of amounts received or receivable, net of trade discounts, sales allowances, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales of goods

- Most of the risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership or control over the goods sold.

Revenue from financial activities

Revenue arising from interest and other financial revenue is recognized when both of the following two (2) conditions are met simultaneously:

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

2.17 . Cost of goods sold

The cost of goods sold during the period is recognized in accordance with the revenue generated during the period and ensures compliance with the prudence principle. Cases of material and goods losses exceeding norms, expenses exceeding normal norms, inventory losses after deducting the responsibilities of relevant groups or individuals, etc., are fully and promptly recorded in the cost of goods sold during the period.

2.18 . Financial expenses

Financial expenses include borrowing costs and provisions for investment losses in other entities.

The above amounts are recognized at the total amount incurred during the period, without offsetting against financial revenue.

2.19 . Corporate income tax

a) Current corporate income tax expense

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

b) Tax incentive policy

Pursuant to Clause 5, Article 11 of Circular No. 96/2015/TT-BTC dated June 22, 2015 providing guidance on corporate income tax in accordance with Decree No. 12/2015/ND-CP dated February 12, 2015 of the Government, the Company is entitled to apply a corporate income tax rate of 15% on income derived from cultivation, husbandry, and processing activities in the agriculture and fisheries sectors, provided that such activities are conducted in areas that are not classified as having difficult or especially difficult socio-economic conditions.

c) Current corporate income tax rate

During the accounting period from January 1, 2026 to June 30, 2026, the Company was subject to the following corporate income tax rates:

- Tax rate 15% for applies to income from cultivation, animal husbandry, and processing in the fields of
- Tax rate 20% for the remaining activities.

2.20 . Related parties

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

- Enterprises that directly or indirectly through one or more intermediaries have the right to control the Company or are subject to the Company's control, or are under common control with the Company, including parent companies, subsidiaries, and associates;
- Individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of the voting rights or have a significant influence on these enterprises.

In considering each related party relationship for the purpose of preparing and presenting the quarter 1, 2026 Financial Statements, the Company pays attention to the nature of the relationship rather than the legal form of those relationships.

2.21 . Segment information

No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, the accounting period from January 1, 2026 to June 30, 2026
Vietnam

The Company's main business activity is planting, harvesting, and preliminary processing of rubber and mainly takes place in Vietnam. Therefore, the Company does not present segment reports by business line and by geographical

3. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	19.475.502	1.375.329.868
Demand deposits	1.908.214.454	1.262.348.269
Cash equivalents	4.400.000.000	19.800.000.000
	6.327.689.956	22.437.678.137

(*) As of June 30, 2026, the Company's cash equivalents

Place of deposit	Currenc	Term	Interest rate	30/06/2026
- Ho Chi Minh City Development Joint Stock Commercial Bank - Dong Nai Transaction Office Branch	VND	3 months	4,75%/year	4.400.000.000
				4.400.000.000

4. FINANCIAL INVESTMENTS

a) Held-to-maturity investments - short term

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
- Term deposits	112.400.000.000		102.100.000.000	
	112.400.000.000	-	102.100.000.000	-

The Company's held-to-maturity investments include:

Place of deposit	Currenc	Term	Interest rate	30/06/2026
- Nam A Commercial Joint Stock Bank - Long Khanh Branch	VND	From 7 months to 12 months	From 5,7%/year to 8%/year	15.500.000.000
- Bank for Agriculture and Rural Development - Long Khanh Branch (Agribank)	VND	From 4 months to 12 months	From 4,7%/year to 6%/year	15.500.000.000
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	VND	From 6 months to 12 months	From 5,9%/year to 8,4%/year	17.900.000.000
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	VND	From 6 months to 12 months	From 5,1%/year to 8%/year	14.000.000.000
- Saigon Treasure Commercial Joint Stock Bank	VND	From 9 months to 12 months	Từ 5,7%/năm đến 6%/năm	15.600.000.000
- Vietnam Export Import Commercial Joint Stock Bank - Long Khanh Branch	VND	12 months	5,8%/ year	9.000.000.000
- Military Commercial Joint Stock Bank - Long Khanh Branch	VND	12 months	Từ 5%/năm đến 6,9%/năm	14.300.000.000
- Bank for Investment and Development of Vietnam - Bien Hoa	VND	From 6 months to 12 months	From 4,8%/year to 8%/year	10.600.000.000
				112.400.000.000

b) Capital contribution investment in other entities

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Nhon Trach Investment JSC	23.750.000.000	(4.730.015.221)	23.750.000.000	(4.118.555.474)

Industrial Rubber Joint Stock Company**Financial statements**

No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, the accounting period from January 1, 2026 to June 30, 2026
Vietnam

<u>23.750.000.000</u>	<u>(4.730.015.221)</u>	<u>23.750.000.000</u>	<u>(4.118.555.474)</u>
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The Company has not determined the fair value of this financial investment because the Vietnamese Accounting Standards and the Vietnam Enterprise Accounting System do not have specific instructions on determining fair value.

Investment in other entities

Name of the invested Company	Place of establishment and	Ratio benefit	Ratio voting right	Main business activities
Nhon Trach Investment Joint Stock Company	Dong Nai	3,79%	3,79%	Investment, construction, real

5 . SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
<i>Other parties</i>	VND	VND	VND	VND
BNM Vietnam Company Limited	81.634.500	-	81.634.500	-
Branch of AASC Auditing Firm Company Limited	-	-	44.000.000	-
VETC Electronic Toll Collection Company Limited	768.219	-	1.017.152	-
Sonadezi Services Joint Stock Company	-	-	18.630.000	-
Minh Phat Household Business	25.000.000	-	-	-
	<u>107.402.719</u>	<u>-</u>	<u>145.281.652</u>	<u>-</u>

6 . SHORT-TERM OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term other receivables	520.625.000	-	-	-
	<u>520.625.000</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 . INVENTORIES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Raw materials and Tools and instruments	433.594.343	-	500.210.580	-
Work-in-progress production and + Rubber latex under processing	1.401.457.881	(1.139.890.575)	442.542.011	(128.460.974)
+ Cassava planting	1.353.829.881	(1.139.890.575)	236.965.148	(128.460.974)
Finished goods	47.628.000	-	205.576.863	-
	21.159.835.427	(4.256.711.168)	33.585.825.773	(10.340.753.003)
	<u>23.024.834.796</u>	<u>(5.396.601.743)</u>	<u>34.571.359.829</u>	<u>(10.469.213.977)</u>

8 . LONG-TERM WORK IN PROGRESS

a) Long-term work in progress

Melaleuca plantation project (16 ha) – 2022	607.676.249	607.676.249	597.674.249	597.674.249
Hybrid acacia plantation project (2.5 ha) – 2024	44.263.303	44.263.303	43.429.731	43.429.731
Hybrid acacia plantation project (21.32 ha) – 2024	514.867.234	514.867.234	463.081.234	463.081.234
Hybrid acacia plantation project (25.59 ha) – 2025	508.179.413	508.179.413	450.453.413	450.453.413
Hybrid acacia plantation project (115.53 ha) – 2026	459.663.044	459.663.044	176.787.044	176.787.044
Hybrid acacia plantation project (22 ha) – 2026	25.002.000	25.002.000		
Mahogany plantation project	61.692.750	61.692.750	54.678.750	54.678.750
	2,221,343,993	2,221,343,993	1,786,104,421	1,786,104,421

Details of long-term work in progress are as follows:

[illegible]

8 . LONG-TERM WORK IN PROGRESS

b) Construction in progress

Immature plantation

Rubber replanting in 2022
 Rubber replanting in 2023
 Rubber replanting in 2024
 Rubber replanting in 2025

	30/06/2026	01/01/2026
	VND	VND
	7.319.961.695	6.963.402.329
	2.798.473.281	2.652.613.437
	3.552.088.435	3.306.701.953
	2.162.786.072	2.017.675.146
	15.833.309.483	14.940.392.865

Details of long-term work in progress are as follows:

No.	Name of project	Address	Total estimated investment	Investment capital source	Project scale	Estimated completion time	Progress/implementation status	Closing balance
			VND					VND
1	Rubber replanting in 2022	Xuan Hoa Commune, Dong Nai Province	14.608.000.000	Owner's equity	97,18	The year 2028	The rubber plantation project is currently in the maintenance phase and is being further implemented.	7.319.961.695
2	Rubber replanting in 2023	Xuan Hoa Commune, Dong Nai Province	6.759.000.000	Owner's equity	43,45	The year 2029	The rubber plantation project is currently in the maintenance phase and is being further implemented.	2.798.473.281
3	Rubber replanting in 2024	Xuan Hoa Commune, Dong Nai Province	8.887.000.000	Owner's equity	60,98	The year 2030	The rubber plantation project is currently in the maintenance phase and is being further implemented.	3.552.088.435
4	Rubber replanting in 2025	Xuan Hoa Commune, Dong Nai Province	6.682.000.000	Owner's equity	38,06	The year 2032	The rubber plantation project is currently in the maintenance phase and is being further implemented.	2.162.786.072
								15.833.309.483

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Industrial Rubber Joint Stock Company

No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, Vietnam

Financial statements
For the accounting period from January 1, 2026 to June 30, 2026

9 . FIXED ASSETS	Houses and structures	Machinery and equipment	Vehicles and transmission	Management equipment and	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
a) TANGIBLE FIXED ASSETS						
Historical cost						
Opening balance	11.481.851.219	1.687.463.913	6.059.619.115	798.827.257	40.652.480.349	60.680.241.853
- Liquidation and disposal	-	-	-	-	(285.003.554)	(285.003.554)
Closing balance	11.481.851.219	1.687.463.913	6.059.619.115	798.827.257	40.367.476.795	60.395.238.299
Accumulated depreciation						
Opening balance	11.460.811.111	1.627.333.074	3.819.560.743	732.160.590	20.642.629.939	38.282.495.457
- Depreciation during the period	5.402.880	8.782.783	76.452.800	6.666.600	161.862.117	259.167.180
- Liquidation and disposal	-	-	-	-	(168.517.925)	(168.517.925)
Closing balance	11.466.213.991	1.636.115.857	3.896.013.543	738.827.190	20.635.974.131	38.373.144.712
Net book value						
At the beginning of the period	21.040.108	60.130.839	2.240.058.372	66.666.667	20.009.850.410	22.397.746.396
At the end of the period	15.637.228	51.348.056	2.163.605.572	60.000.067	19.731.502.664	22.022.093.587
- Historical cost of fully depreciated fixed assets still in use:			14.511.885.704	VND		
b) INTANGIBLE FIXED ASSETS						
- Intangible fixed assets at the Company are Misa accounting software with the Original cost and Accumulated depreciation as of June 30, 2026 being VND 45.375.000 VND and 24.062.500 VND respectively. Depreciation value during the period is 4.125.000 VND."						
		30/06/2026	01/01/2026			
		VND	VND			
9A. LONG-TERM PREPAID EXPENSES						
Costs for preparing and submitting the application dossier for the environmental permit of the Tan Dinh rubber latex processing plant project		144.020.333	145.958.333			
Costs for renovation and repair of office buildings		1.414.132.439	1.696.960.439			
		1.558.152.772	1.842.918.772			

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10 . SHORT-TERM PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Insurance expenses	799.520.802	
Other short-term prepaid expenses	773.266.810	68.420.760
	1.572.787.612	68.420.760

11 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Amount receivable at the beginning of	Amount payable at the beginning of	Amount payable during the period	Amount actually paid during the	Amount actually paid during the	Amount receivable at the end of the
	VND	VND	VND	VND	VND	VND
Value Added Tax			312.740.359	312.740.359	-	
Corporate Income Tax		4.583.690.261	304.016.357	4.583.690.261		304.016.357
Personal Income Tax	2.645.667		128.872.846	281.312.185	155.085.006	
Natural Resources Tax	759.010		2.249.170	1.285.200		204.960
Housing and Land Tax, Land Rent	4.106.907		1.447.638.732	2.427.743.093	984.211.268	
Other taxes						
Fees, charges and other payables						
	7.511.584	4.583.690.261	2.195.517.464	7.606.771.098	1.139.296.274	304.221.317

The Company's tax finalization is subject to inspection by the tax authorities. Due to the fact that the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts presented in the quarter II of 2026 may be subject to change in accordance with the decisions of the tax authorities.

12 . OTHER SHORT-TERM PAYABLES

	30/06/2026	01/01/2026
	VND	VND
- Receiving short-term deposits and pledges	357.345.219	4.366.585.219
	357.345.219	4.366.585.219
	30/06/2026	01/01/2026
	VND	VND
a) Details by object		
Hoang Ngoc Tan		30.390.000
Tri Thinh One Member Company Limited		4.310.850.000
Hoa Linh Agriculture Company Limited, Ngo Van Vu	25.345.219	25.345.219
Kim Ngan Thinh Company Limited	332.000.000	
	357.345.219	4.366.585.219

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Industrial Rubber Joint Stock Company**Financial statements**

No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, the accounting period from January 1, 2026 to June 30, 2026
Vietnam

a) Statement of changes in equity

	Owners' investment capital	Undistributed profit	Total
	VND	VND	VND
Beginning balance of previous period	175.000.000.000	13.265.393.496	188.265.393.496
Profit in the previous period		(5.624.850.243)	(5.624.850.243)
Dividend distribution in 2024		(8.750.000.000)	(8.750.000.000)
Appropriation for bonus fund of the		(1.267.000.000)	(1.267.000.000)
Appropriation to the bonus fund for the Company		(324.000.000)	(324.000.000)
Ending balance of previous period	175.000.000.000	(2.700.456.747)	172.299.543.253
Beginning balance of this period	175.000.000.000	18.095.148.000	193.095.148.000
Profit for the period	-	847.801.759	847.801.759
Dividend distribution in 2025	-	-	-
Appropriation for bonus and welfare fund	-	(3.625.000.000)	(3.625.000.000)
Appropriation for bonus fund of the	-	(503.000.000)	(503.000.000)
Ending balance of this period	175.000.000.000	14.814.949.759	189.814.949.759

Resolution of the General Meeting of Shareholders No. 201/NQ-ĐHĐCĐ dated 30/06/2026 on profit distribution and dividend payment for the year 2025.

b) Details of owners' investment capital

	Rate	End of period	Rate	Beginning of period
	(%)	VND	(%)	VND
- Dong Nai Food Industry Corporation	65,85	115.236.000.000	65,85	115.236.000.000
- Capella Group Holdings Company	7,50	13.125.000.000	7,50	13.125.000.000
- Tuan Loc Construction Investment Corporation	7,50	13.125.000.000	7,50	13.125.000.000
- Other shareholders	19,15	33.514.000.000	19,15	33.514.000.000
	100	175.000.000.000	100	175.000.000.000

c) Capital transactions with owners and dividend distribution, profit sharing

	the first six months of	the first six months of
	VND	VND
Owners' investment capital		
- Initial contributed capital	175.000.000.000	175.000.000.000
- Ending contributed capital	175.000.000.000	175.000.000.000

d) Shares

	30/06/2026	01/01/2026
Number of shares registered for issuance	17.500.000	17.500.000
Number of shares sold to the public		
- Common shares	17.500.000	17.500.000
Number of outstanding shares		
- Common shares	17.500.000	17.500.000
Par value of outstanding shares is VND 10,000/share		

14 . OFF-BALANCE SHEET ITEMS AND OPERATING LEASE COMMITMENTS**a, Leased assets**

No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, the accounting period from January 1, 2026 to June 30, 2026
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The Company signs land lease contracts with the State for production and business purposes. According to these contracts, the Company will pay annual land rent until the contract expires in accordance with current regulations of the State. Information on leased land plots is as follows:

No.	Location of land plot	Purpose of use	Area (m2)	Lease term
1	Hang Gon ward, Dong Nai province	Growing perennial trees	1.100.643,40	Until 15/10/2043
2	Xuan Dinh commune, Dong Nai province	Growing perennial trees	1.605.300,00	Until 15/10/2043
3	Xuan Hoa commune, Dong Nai province	Growing perennial trees	5.686.911,80	Until 15/10/2043
4	Hang Gon ward, Dong Nai province	Non-agricultural production	4.462,70	Until 15/10/2043
5	Xuan Dinh commune, Dong Nai province	Non-agricultural production	13.540,70	Until 15/10/2043
6	Tan Minh commune, Lam Dong province	Growing perennial trees	1.140.743,50	Until 20/04/2035

15 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	the first six months of	the first six
	VND	VND
Revenue from the sale of RSS rubber	11.728.500.000	1.632.000.000
Revenue from the sale of rubber scrap	377.168.000	523.497.200
Revenue from the sale of melaleuca	3.344.380.000	-
Cassava cultivation cooperation	1.330.767.250	1.312.234.320
Revenue from the sale of liquid rubber latex	251.410.300	-
	17.032.225.550	3.467.731.520

16 . COST OF GOODS SOLD

	the first six months of 2026	the first six months of 2025
	VND	VND
Cost of RSS rubber sold	16.304.848.559	2.029.028.093
Cost of rubber scrap sold	469.596.381	529.795.356
Cost of Melaleuca cajuputi	974.559.023	-
Cost of cassava cultivation cooperation	1.103.844.757	1.091.335.028
Cost of liquid rubber latex sold	212.015.058	-
Provision for decline in value of inventories	(5.072.612.234)	1.887.153.478
	13.992.251.544	5.537.311.955

17 . FINANCIAL INCOME

	the first six months of 2026	the first six months of 2026
	VND	VND
Interest on deposits	3.089.122.727	2.470.093.747
	3.089.122.727	2.470.093.747

18 . FINANCIAL EXPENSES

the first six months of 2026	the first six months of 2025
VND	VND

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No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, the accounting period from January 1, 2026 to June 30, 2026
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Provision for loss on investment devaluation	611.459.747	408.696.723
	611.459.747	408.696.723
19 . SELLING EXPENSES		
	the first six months of 2026	the first six months of 2025
	VND	VND
Latex loading and unloading expenses	15.460.000	2.240.000
Outsourced service expenses	46.640.000	
	62.100.000	2.240.000
20 . GENERAL AND ADMINISTRATIVE EXPENSES		
	the first six months of 2026	the first six months of 2025
	VND	VND
Labor costs	2.818.751.435	2.891.280.848
Raw and material costs	287.917.593	399.460.056
Fixed asset depreciation costs	77.636.749	77.744.067
Taxes, fees, and charges	76.378.697	62.325.105
Outsourced service expenses	951.699.648	1.306.699.819
Other cash expenses	942.871.779	912.654.756
	5.155.255.901	5.650.164.651
21 . OTHER INCOME		
	the first six months of 2026	the first six months of 2025
	VND	VND
Proceeds from the disposal of fallen and damaged rubber trees	147.554.371	
Compensation and financial assistance for land recovery for power transmission lines and resettlement	577.570.072	
Income from intercropping of agricultural crops	147.910.088	121.328.906
	873.034.531	121.328.906
22 . OTHER EXPENSES		
	the first six months of 2026	the first six months of 2025
	VND	VND
Net book value and expenses arising from the disposal and liquidation o	-	68.029.321
Additional assessments and penalties	21.497.500	23.258
	21.497.500	68.052.579
23 . CURRENT CORPORATE INCOME TAX EXPENSE		
	the first six months of 2026	the first six months of 2025
	VND	VND
Total accounting profit before corporate income tax	1.151.818.116	(5.607.311.735)
Increase adjustments		
- <i>Ineligible expenses</i>	176.669.142	134.423.258
Decrease adjustments		
- <i>Ineligible expenses</i>	191.594.528	-
- <i>Deferred revenue already subject to tax</i>	-	(87.692.542)
Taxable corporate income	1.520.081.786	(5.560.581.019)
- <i>Income from main business activities (15% tax rate)</i>	(1.843.856.793)	2.027.004.067

Industrial Rubber Joint Stock Company**Financial statements**

No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, the accounting period from January 1, 2026 to June 30, 2026
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- <i>Income from other activities (20% tax rate)</i>	3.363.938.579	(7.587.585.086)
Taxable corporate income	20%	20%
Current corporate income tax expense	304.016.357	-
Adjustments to corporate income tax expenses of previous periods to current corporate income tax expenses		
Corporate income tax payable at the beginning of the period	4.583.690.261	3.016.244.178
Corporate income tax paid during the period	(4.583.690.261)	(3.156.330.578)
Total corporate income tax payable at the end of the period	304.016.357	(140.086.400)

BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to ordinary shareholders of the Company is based on the following data:

	the first six months of 2026 VND	the first six months of 2025 VND
Net profit after tax	847.801.759	(5.624.850.243)
- <i>Bonus and welfare fund and Executive Board bonus fund</i>	-	-
Profit attributable to ordinary shares	847.801.759	(5.624.850.243)
Weighted average ordinary shares outstanding during the period	17.500.000	17.500.000
Basic earnings per share	48	(321)

24 . PRODUCTION AND BUSINESS EXPENSES BY ITEMS

	the first six months of 2026 VND	the first six months of 2025 VND
Labor costs	7.624.263.386	5.709.665.826
Raw material costs	964.508.022	627.709.192
Fixed asset depreciation costs	475.307.238	303.812.021
Taxes, fees, and charges	76.378.697	62.325.105
Outsourced service expenses	1.604.014.102	1.774.206.912
Other expenses in cash	2.070.673.758	2.285.674.709
	12.815.145.203	10.763.393.765

25 . FINANCIAL INSTRUMENTS**Financial risk management**

The Company's financial risks may include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the cost of risk incurred and the cost of risk management. The Company's Board of Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market risk

The Company may face market risks such as interest rate volatility.

Interest rate risk:

The Company is exposed to interest rate risk as the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates when the Company incurs term or non-term deposits, loans and debts bearing floating interest rates. The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates that are beneficial to the Company's purposes.

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Credit risk

Credit risk is the risk that a party to a financial instrument or contract will be unable to meet its obligations, resulting in financial loss to the Company. The Company has credit risks from operating activities (mainly for trade receivables) and financial activities (including bank deposits, loans and other financial instruments).

	From 1 year or less VND	Over 1 year to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Cash and cash equivalents	6.308.214.454	-	-	6.308.214.454
Trade receivables, other receivables	520.625.000	-	-	520.625.000
Loans	112.400.000.000	-	-	112.400.000.000
	119.228.839.454	-	-	119.228.839.454
As at 01/01/2026				
Cash and cash equivalents	21.062.348.269	-	-	21.062.348.269
Trade receivables, other receivables	-	-	-	-
Loans	102.100.000.000	-	-	102.100.000.000
	123.162.348.269	-	-	123.162.348.269

Liquidity risk

Liquidity risk is the risk that the Company will have difficulty in fulfilling its financial obligations when they become due due to lack of capital.

The maturity of financial liabilities based on expected contractual payments (on a principal cash flow basis) is as follows:

	From 1 year or less VND	Over 1 year to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Trade payables, other payables	392.104.723	-	-	392.104.723
Accrued expenses	2.975.488	-	-	2.975.488
	395.080.211	-	-	395.080.211
As at 01/01/2026				
Trade payables, other payables	4.537.972.219	-	-	4.537.972.219
Accrued expenses	273.974.133	-	-	273.974.133
	4.811.946.352	-	-	4.811.946.352

The Company believes that the level of risk concentration for debt repayment is low. The Company is able to pay debts due from cash flows from operating activities and proceeds from maturing financial assets.

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No material events have occurred after the end of the accounting period that require adjustment or disclosure in the financial statements for the quarter II of 2026

27 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list and relationship between related parties and the Company are as follows:

Related party	Relationships
Dong Nai Food Industry Corporation	Parent company
Capella Group Holdings Company	Major shareholder
Tuan Loc Construction Investment Corporation	Major shareholder
Bien Hoa Import and Export Joint Stock Company (Bihimex)	Unit directly under the parent company
Dong Nai Agricultural Products Joint Stock Company	Together with the parent company
Phu Son Livestock Joint Stock Company	Together with the parent company
Dong Nai Import Export Joint Stock Company	Together with the parent company
Tho Vuc One Member Limited Company	Together with the parent company
Buu Long Development Investment One Member Limited Company	Together with the parent company
Dong Nai Joint Stock Company of Agricultural Materials	Together with the parent company
Dong Nai Tourist Joint Stock Company	Together with the parent company
Dong Nai Football Joint Stock Company	Affiliate of the parent company
Dong Nai - VINECO Agriculture Company Limited	Affiliate of the parent company
Dong Nai Export Import Processing Agricultural Products and Foods Joint Stock Company	Affiliate of the parent company
Big C Dong Nai International Trade and Service Company Limited	Affiliate of the parent company
Bochang - Donatours Company Limited	Affiliate of the parent company
Co.op Mart Bien Hoa Supermarket Trading Service Company Limited	Affiliate of the parent company
Dong Nai Food Processing Company Limited	Affiliate of the parent company
Bien Hoa Building Materials Production and Construction Joint Stock Company	Affiliate of the parent company
Tan Mai General Wood Joint Stock Company	Affiliate of the parent company
Dong Nai Cow Raising and Milk Processing Joint Stock Company	Affiliate of the parent company
Lothamilk Joint Stock Company	Affiliate of the parent company
Vinh An Hotel Joint Stock Company	Affiliate of the parent company
Rang Dong Food Company Limited	Affiliate of the parent company
Mr. Pham Nam Hung	Chairman of the Board of Directors
Mr. Nguyen Dang Tan	Director, concurrently Member of the Board of Directors
Mr. Nguyen Thai Nguyen	Deputy Director, concurrently Member of the Board of Directors
Mr. Hoang Thanh Bach	Member of the Board of Directors
Mr. Nguyen Cao Duc	Member of the Board of Directors
Mr. Vu Duc Thang	Chief accountant

	the first six months of 2026	the first six months of 2025
	VND	VND
Income of the Board of Management	507.840.000	495.600.000
- Mr. Nguyen Dang Tan Director	183.360.000	183.360.000
- Mr. Nguyen Thai Nguyen Deputy Director	162.240.000	162.240.000

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No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, the accounting period from January 1, 2026 to June 30, 2026
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- Mr. Vu Duc Thang	Chief Accountar	162.240.000	150.000.000
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Remuneration of the Board of Directors		153.600.000	153.600.000
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- Mr. Pham Nam Hung	Chairman	38.400.000	38.400.000
- Mr. Nguyen Dang Tan	Member	28.800.000	28.800.000
- Mr. Nguyen Thai Nguyen	Member	28.800.000	28.800.000
- Mr. Nguyen Cao Duc	Member	28.800.000	28.800.000
- Mr. Hoang Thanh Bach	Member	28.800.000	28.800.000

		the first six months of 2026	the first six months of 2025
		VND	VND

Remuneration of the Supervisory Board		200.640.000	200.640.000
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- Mrs. Tran Thi Hong Loan	Head of the Superviso	162.240.000	162.240.000
- Mrs. Ngo Thi Cam Ha	Member	19.200.000	19.200.000
- Mrs. Tran Thi Cam	Member	19.200.000	19.200.000

Apart from the related parties with the above-mentioned transactions and balances, other related parties did not have any transactions during the period and balances as of the end of the accounting period with the Company.

28 . COMPARATIVE FIGURES

The comparative figures presented in the 2026 interim financial statements and the corresponding notes are derived from the 2025 interim financial statements and the financial statements for the year ended 31 December 2025, which were audited by AASC Auditing Firm Company Limited.

Preparer**Chief Accountant**

Pham Thi Ngoc Han

Vu Duc Thang

Dong Nai, July 20, 2026

Director

CÔNG TY CỔ PHẦN CAO SU CÔNG NGHIỆP

TRƯỜNG KHÁNH T. DONG NAI

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