

**JOINT STOCK COMPANY  
VIET TRUNG QUANG BINH**

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

No. 36 /VTQ

*Quang Tri, July 19, 2026*

**PUBLICATION OF INFORMATION ON THE ELECTRONIC  
INFORMATION PORTAL**

**Dear: Hanoi Stock Exchange.**

Company: **VIET TRUNG QUANG BINH JOINT STOCK COMPANY**

Head office: Viet Trung Village, Nam Trach Commune, Quang Tri Province,  
Vietnam.

Phone: 0232. 3796 003

Fax: 0232. 3796 060

Person responsible for information disclosure: Mr. **Nguyen Hai Thanh**

Position: Member of the Board of Directors and Deputy Director of the Company

Type of disclosed information:

☐ 24h      ☐ 72h   ☐ Request   ☐ Abnormal   ☒ Periodically

**Content of disclosed information:**

Viet Trung Quang Binh Joint Stock Company announces the information of the  
self-prepared financial report for the 2nd quarter of 2026.

**This information has been published on the Company's electronic  
information portal at the following link:**

<https://viettrungqb.com.vn/category/tin-cong-bo/>

We commit that the disclosed information above is true and we take full  
responsibility before the law for the content of the disclosed information./.

**Person responsible for information disclosure**

***Recipients:***

- As above;
- Archive: Clerical.



**Nguyen Hai Thanh**

No. 136 /VTQ

*Quang Tri, July 19, 2026*

**DISCLOSURE OF PERIODIC FINANCIAL REPORT**

**Dear**

- State Securities Commission;**
- Hanoi Stock Exchange.**

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, Viet Trung Quang Binh Joint Stock Company hereby discloses the financial report for the 2nd quarter of 2026 to the Hanoi Stock Exchange as follows:

**1. Organization name: Viet Trung Quang Binh Joint Stock Company**

- Securities code: VTQ
- Address: Viet Trung Village, Nam Trach Commune, Quang Tri Province, Vietnam.
- Contact phone: 0232.3796003
- Email: [viettrung.qb@gmail.com](mailto:viettrung.qb@gmail.com) Website: [www.viettrungqb.com.vn/](http://www.viettrungqb.com.vn/)

**2. Disclosure content:**

- Financial report for the 2nd quarter of 2026
- ☒ Separate financial statements (Listed organization has no subsidiary companies and the parent accounting unit has no affiliated units);
- ☐ Consolidated financial statements (Listed organization has a subsidiary);
- ☐ Consolidated financial report (Listed organization has an accounting unit under its own organizational structure).
- Cases that must provide explanations for the reasons:
- + The after-tax corporate income profit in the income statement for the reporting period changes by 10% or more compared to the same period last year

☒ Have

☐ Not

Explanation text in the case of positive accumulation:

☒ Have

☐ Not

- + The after-tax profit in the reporting period incurs a loss, shifting from a profit in the same period of the previous year to a loss in this period, or vice versa

☐ Have

☒ Not

Explanation text in the case of positive accumulation:

☐ Have

☐ Not

This information has been published on the Company's electronic information portal at the following link: <https://viettrungqb.com.vn/category/tin-cong-bo/>  
We commit that the disclosed information above is true and we take full responsibility before the law for the content of the disclosed information./.

***Attached documents:***

- Financial report for the 2nd quarter of 2026;
- Explanatory text.

**ORGANIZATION REPRESENTATIVE  
CHAIRMAN OF THE BOARD OF DIRECTORS**

A handwritten signature in blue ink is written over a red circular corporate seal. The seal contains the text "CÔNG TY CỔ PHẦN VIỆT TRUNG QUẢNG BÌNH" and "M.S.D.N: 3100114293-C.T.C" around the perimeter. Below the seal, the text "NAM TRACH - T. QUANG TRI" is visible.

**Phan Van Thanh**

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# STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

| ASSETS      |                                                                               | Codes      | Notes      | Closing balance       | Opening balance       |
|-------------|-------------------------------------------------------------------------------|------------|------------|-----------------------|-----------------------|
| <b>A,</b>   | <b>CURRENT ASSETS</b>                                                         | <b>100</b> |            | <b>42,059,766,736</b> | <b>41,978,835,602</b> |
| <b>I,</b>   | <b>Cash and cash equivalents</b>                                              | <b>110</b> |            | <b>8,211,356,533</b>  | <b>13,035,890,891</b> |
| 1,          | Cash                                                                          | 111        | V,1        | 8,211,356,533         | 13,035,890,891        |
| 2,          | Cash equivalents                                                              | 112        |            |                       |                       |
| <b>II,</b>  | <b>Short-term financial investments</b>                                       | <b>120</b> |            |                       |                       |
| 1,          | Trading securities                                                            | 121        |            |                       |                       |
| 2,          | Provision for impairment of trading securities                                | 122        |            |                       |                       |
| 3,          | Held-to-maturity investments                                                  | 123        |            |                       |                       |
| <b>III,</b> | <b>Short-term receivables</b>                                                 | <b>130</b> |            | <b>18,881,780,807</b> | <b>12,339,872,689</b> |
| 1,          | Short-term trade receivables                                                  | 131        | V,3        | 14,887,937,174        | 15,798,961,032        |
| 2,          | Short-term advances to suppliers                                              | 132        | V,10       | 459,007,916           | 380,075,127           |
| 3,          | Short-term inter-company receivables                                          | 133        |            |                       |                       |
| 4,          | Receivables from construction contracts under percentage of completion method | 134        |            |                       |                       |
| 6,          | Other short-term receivables                                                  | 135        | V,4        | 15,314,594,278        | 7,940,067,171         |
| 7,          | Provision for short-term doubtful debts                                       | 136        | V,5        | (11,779,758,561)      | (11,779,230,641)      |
| 8           | Deficits in assets awaiting solution                                          | 137        |            |                       |                       |
| <b>IV,</b>  | <b>Inventories</b>                                                            | <b>140</b> | <b>V,6</b> | <b>14,902,236,153</b> | <b>16,562,297,770</b> |
| 1,          | Inventories                                                                   | 141        |            | 14,930,255,375        | 16,590,316,992        |
| 2,          | Provision for devaluation of inventories                                      | 142        |            | (28,019,222)          | (28,019,222)          |
| <b>VI,</b>  | <b>Other short-term assets</b>                                                | <b>160</b> |            | <b>64,393,243</b>     | <b>40,774,252</b>     |
| 1,          | Short-term prepayments                                                        | 161        |            | 1,666,747             | 29,706,790            |
| 2,          | Value added tax deductibles                                                   | 162        | V,12       |                       |                       |
| 3,          | Taxes and other receivables from the State budget                             | 163        | V,12       | 62,726,496            | 11,067,462            |
| 4,          | Government bond sale and repurchase transactions                              | 164        |            |                       |                       |
| 5,          | Other short-term assets                                                       | 165        |            |                       |                       |

# STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

| ASSETS                                                         | Codes      | Notes | Closing balance        | Opening balance        |
|----------------------------------------------------------------|------------|-------|------------------------|------------------------|
| <b>B, NON-CURRENT ASSETS</b>                                   | <b>200</b> |       | <b>189,787,234,025</b> | <b>179,817,525,139</b> |
| <b>I, Long-term receivables</b>                                | <b>210</b> |       | -                      | -                      |
| 1, Long-term trade receivables                                 | 211        |       |                        |                        |
| 2, Long-term advances to suppliers                             | 212        |       |                        |                        |
| 3, Operating capital contributed to dependent units            | 213        |       | -                      |                        |
| 4, Long-term inter-company receivables                         | 214        |       |                        |                        |
| 5, Long-term loans receivable                                  | 215        |       |                        |                        |
| 6, Other long-term receivables                                 | 216        |       |                        |                        |
| 7, Provision for long-term doubtful debts                      | 219        |       |                        |                        |
| <b>II, Fixed assets</b>                                        | <b>220</b> |       | <b>131,696,398,483</b> | <b>129,000,645,576</b> |
| 1, Tangible fixed assets                                       | 221        | V,7   | 131,696,398,483        | 129,000,645,576        |
| - Cost                                                         | 222        |       | 274,626,294,868        | 266,353,306,343        |
| - Accumulated depreciation                                     | 223        |       | -142,929,896,385       | -137,352,660,767       |
| 2, Finance lease assets                                        | 224        |       |                        |                        |
| - Cost                                                         | 225        |       |                        |                        |
| - Accumulated depreciation                                     | 226        |       |                        |                        |
| 3, Intangible assets                                           | 227        |       |                        |                        |
| - Cost                                                         | 228        |       |                        |                        |
| - Accumulated amortisation                                     | 229        |       |                        |                        |
| <b>V, Long-term assets in progress</b>                         | <b>250</b> |       | <b>28,567,581,940</b>  | <b>27,965,447,496</b>  |
| 1, Long-term work in progress                                  | 251        |       |                        |                        |
| 2, Long-term construction in progress                          | 252        | V,8   | 28,567,581,940         | 27,965,447,496         |
| <b>VI, Long-term financial investments</b>                     | <b>260</b> |       | <b>28,864,576,042</b>  | <b>22,090,138,038</b>  |
| 1, Investments in subsidiaries                                 | 261        |       | 0                      | 0                      |
| 2, Investments in joint-ventures, associates                   | 262        | V,9   | 81,840,000,000         | 81,840,000,000         |
| 3, Equity investments in other entities                        | 263        |       | 0                      | 0                      |
| 4, Provision for impairment of long-term financial investments | 264        |       |                        |                        |
| 5, Held-to-maturity investments                                | 265        | V,2   | -53,975,423,958        | -60,749,861,962        |
|                                                                |            |       | 1,000,000,000          | 1,000,000,000          |
| <b>VII, Other long-term assets</b>                             | <b>270</b> |       | <b>658,677,560</b>     | <b>761,294,029</b>     |
| 1, Long-term prepayments                                       | 271        | V,10  | 658,677,560            | 761,294,029            |
| 2, Deferred tax assets                                         | 272        |       |                        |                        |
| 3, Long-term reserved spare parts                              | 273        |       |                        |                        |
| 4, Other long-term assets                                      | 278        |       |                        |                        |
| <b>TOTAL ASSETS (270=100+200)</b>                              | <b>280</b> |       | <b>231,847,000,761</b> | <b>221,796,360,741</b> |

# STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

| LIABILITIES AND EQUITY                                         | Codes      | Notes       | Closing balance        | Opening balance        |
|----------------------------------------------------------------|------------|-------------|------------------------|------------------------|
| <b>C, LIABILITIES</b>                                          | <b>300</b> |             | <b>82,968,809,007</b>  | <b>87,926,690,100</b>  |
| <b>I, Current liabilities</b>                                  | <b>310</b> |             | <b>72,445,094,699</b>  | <b>79,170,377,792</b>  |
| 1, Short-term trade payables                                   | 311        | V,11        | 13,493,180,161         | 13,002,773,238         |
| 2, Short-term advances from customers                          | 312        |             | 189,774,900            | 200,546,400            |
| 3, Dividends and profit payable                                | 313        |             | 0                      | 0                      |
| 4, Taxes and amounts payable to the State budget               | 314        | V,12        | 844,001,225            | 1,538,929,831          |
| 5, Payables to employees                                       | 315        |             | 6,253,993,245          | 8,322,649,401          |
| 6, Short-term accrued expenses                                 | 316        | V,13        | 259,750,208            | 325,390,318            |
| 9, Short-term unearned revenue                                 | 319        |             | 13,820,650             | 920,000,000            |
| 10, Other current payables                                     | 320        | V,14        | 5,694,012,035          | 5,954,503,417          |
| 11, Short-term loans and obligations under finance leases      | 321        | V,15        | 43,037,826,818         | 45,428,925,180         |
| 13, Bonus and welfare funds                                    | 323        |             | 2,658,735,457          | 3,476,660,007          |
| <b>II, Long-term liabilities</b>                               | <b>330</b> |             | <b>10,523,714,308</b>  | <b>8,756,312,308</b>   |
| 8, Other long-term payables                                    | 338        | V,14        | 392,000,000            | 492,000,000            |
| 9, Long-term loans and obligations under finance leases        | 339        | V,15        | 10,131,714,308         | 8,264,312,308          |
| <b>D, EQUITY</b>                                               | <b>400</b> |             | <b>148,878,191,754</b> | <b>133,869,670,641</b> |
| <b>I, Owner's equity</b>                                       | <b>410</b> | <b>V,16</b> | <b>148,878,191,754</b> | <b>133,869,670,641</b> |
| 1, Owner's contributed capital                                 | 411        |             | 170,817,910,000        | 170,817,910,000        |
| - Ordinary shares carrying voting rights                       | 411a       |             | 170,817,910,000        | 170,817,910,000        |
| - Preference shares                                            | 411b       |             |                        |                        |
| 4, Other owner's capital                                       | 414        |             | 680,000,000            | 680,000,000            |
| 8, Investment and development fund                             | 418        |             | 7,451,470,765          | 7,451,470,765          |
| 10, Retained earnings                                          | 420        |             | (30,071,189,011)       | -45,079,710,124        |
| - Retained earnings/(losses) accumulated to the prior year end | 420a       |             | (45,079,710,124)       | -51,434,030,126        |
| - Retained earnings/(losses) of the current year               | 420b       |             | 15,008,521,113         | 6,354,320,002          |
| <b>TOTAL RESOURCES (440 = 300+ 400)</b>                        | <b>440</b> |             | <b>231,847,000,761</b> | <b>221,796,360,741</b> |



**Phan Hữu Bằng**  
Preparer



**Phan Hữu Bằng**  
Chief Accountant



**Phan Văn Thành**  
Chairman of the board  
Quang Tri, July 19, 2026

**INCOME STATEMENT**  
For the quarter ended 30 June 2026

Unit: VND

| ITEM                                                                 | CO<br>DE  | NOT<br>ES | Q2/2026               | Q2/2025               | Year-to-date<br>(Current year) | Year-to-date<br>(Prior year) |
|----------------------------------------------------------------------|-----------|-----------|-----------------------|-----------------------|--------------------------------|------------------------------|
| 1, Revenue from sales and services                                   | 01        | VI,1      | 60,516,105,690        | 16,305,574,949        | 98,552,341,708                 | 25,973,933,419               |
| 2, Deductions                                                        | 02        |           | 0                     | 0                     | 0                              | 0                            |
| <b>3, Net revenue (10 = 01 - 02)</b>                                 | <b>10</b> |           | <b>60,516,105,690</b> | <b>16,305,574,949</b> | <b>98,552,341,708</b>          | <b>25,973,933,419</b>        |
| 4, Cost of goods sold                                                | 11        | VI,2      | 44,155,673,232        | 14,708,813,882        | 82,022,389,970                 | 25,140,629,542               |
| <b>5, Gross profit (20 = 10 - 11)</b>                                | <b>20</b> |           | <b>16,360,432,458</b> | <b>1,596,761,067</b>  | <b>16,529,951,738</b>          | <b>833,303,877</b>           |
| 6, Gain/(loss) from disposal of investment property                  | 21        |           | -                     | -                     | -                              | -                            |
| 7, Financial income                                                  | 22        | VI,3      | 38,920,388            | 31,043,448            | 41,648,851                     | 32,798,416                   |
| 8, Finance costs                                                     | 23        | VI,4      | (5,586,273,646)       | (1,450,442,526)       | (4,868,200,110)                | (800,170,892)                |
| of which: Interest expense                                           | 24        |           | 1,188,164,358         | 1,003,638,819         | 1,906,237,894                  | 1,653,910,453                |
| 9, Selling expenses                                                  | 25        | VI,5      | 44,500,000            | 0                     | 138,500,000                    | 5,000,000                    |
| 10, Administrative expenses                                          | 26        | VI,5      | 3,163,770,069         | 2,538,495,275         | 6,418,956,196                  | 5,273,571,086                |
| <b>11, Operating profit [30 = 20 +/- 21 + (22 - 23) - (25 + 26)]</b> | <b>30</b> |           | <b>18,777,356,423</b> | <b>539,751,766</b>    | <b>14,882,344,503</b>          | <b>(3,612,297,901)</b>       |
| 12, Other income                                                     | 31        | VI,6      | 127,482,291           | 140,348,420           | 129,075,411                    | 140,829,992                  |
| 13, Other expenses                                                   | 32        | VI,7      | 1,623,339             | 5,854,294             | 2,898,801                      | 10,854,291                   |
| <b>14, Other profit (40 = 31 - 32)</b>                               | <b>40</b> |           | <b>125,858,952</b>    | <b>134,494,129</b>    | <b>126,176,610</b>             | <b>129,975,701</b>           |
| <b>15, Profit before tax (50 = 30 + 40)</b>                          | <b>50</b> |           | <b>18,903,215,375</b> | <b>674,245,895</b>    | <b>15,008,521,113</b>          | <b>(3,482,322,200)</b>       |
| 16, Current corporate income tax expense                             | 51        |           | 0                     | 0                     | 0                              | 0                            |
| 17, Deferred corporate income tax expense                            | 52        |           | 0                     | 0                     | 0                              | 0                            |
| <b>18, Profit after tax (60 = 50 - 51 - 52)</b>                      | <b>60</b> |           | <b>18,903,215,375</b> | <b>674,245,895</b>    | <b>15,008,521,113</b>          | <b>(3,482,322,200)</b>       |
| 19, Basic earnings per share (*)                                     | 70        |           | 1,107                 |                       |                                | -204                         |
| 20, Diluted earnings per share (*)                                   | 71        |           | 1,107                 |                       |                                | -204                         |

  
**Phan Hữu Bằng**  
Preparer

  
**Phan Hữu Bằng**  
Chief Accountant

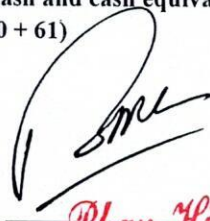


  
**Phan Văn Thành**  
Chairman of the board  
Quang Tri, July 19, 2026

**CASH FLOW STATEMENT**  
(direct method)  
For the quarter ended 30 June 2026

Unit: VND

| ITEM                                                                                 | CODE      | NOTES | Year-to-date<br>(Current year) | Year-to-date<br>(Prior year) |
|--------------------------------------------------------------------------------------|-----------|-------|--------------------------------|------------------------------|
| <b>I, Cash flows from operating activities</b>                                       |           |       |                                |                              |
| Cash receipts from sales, services and other income                                  | 01        |       | 100,040,416,020                | 27,416,747,677               |
| Payments to suppliers of goods and services                                          | 02        |       | (41,465,427,831)               | (32,289,780,637)             |
| Payments to employees                                                                | 03        |       | (11,199,212,034)               | (4,022,339,478)              |
| Interest paid                                                                        | 04        |       | (1,946,539,688)                | (1,631,663,810)              |
| Corporate income tax paid                                                            | 05        |       | (579,150,960)                  | (284,003,166)                |
| Other receipts from operating activities                                             | 06        |       | 13,373,777,920                 | 60,070,926,434               |
| Other payments for operating activities                                              | 07        |       | (37,252,043,967)               | (24,114,885,728)             |
| <b>Net cash flows from operating activities</b>                                      | <b>20</b> |       | <b>20,971,819,460</b>          | <b>25,145,001,292</b>        |
| <b>II, Cash flows from investing activities</b>                                      |           |       |                                |                              |
| Payments for acquisition and construction of fixed assets and other long-term assets | 21        |       | (385,682,449)                  |                              |
| <b>Net cash flows from investing activities</b>                                      | <b>30</b> |       | <b>(385,682,449)</b>           | <b>-</b>                     |
| <b>III, Cash flows from financing activities</b>                                     |           |       |                                |                              |
| Proceeds from borrowings                                                             | 33        |       | 9,087,435,620                  | 9,578,866,513                |
| Repayment of borrowings                                                              | 34        |       | (34,498,106,989)               | (30,652,802,811)             |
| <b>Net cash flows from financing activities</b>                                      | <b>40</b> |       | <b>(25,410,671,369)</b>        | <b>(21,073,936,298)</b>      |
| <b>Net cash flows for the period (50 = 20 + 30 + 40)</b>                             | <b>50</b> |       | <b>(4,824,534,358)</b>         | <b>4,071,064,994</b>         |
| Cash and cash equivalents at beginning of period                                     | 60        |       | 13,035,890,891                 | 6,286,019,414                |
| <b>Cash and cash equivalents at end of period (70 = 50 + 60 + 61)</b>                | <b>70</b> |       | <b>8,211,356,533</b>           | <b>10,357,084,408</b>        |



Preparer *Phan Hữu Bằng*



Chief Accountant *Phan Hữu Bằng*




Chairman of the board *Phan Văn Thành*  
Quang Tri, July 19, 2026

## I. GENERAL INFORMATION

### Structure of ownership

Viet Trung Quang Binh Joint Stock Company was formerly Viet Trung One Member Limited Liability Company, which was equitized,

The Company operates under Enterprise Registration Certificate No, 3100114493, initially issued by the Department of Planning and Investment of Quang Binh Province on 02 July 2010, and amended for the 9th time on 22 September 2025,

The Company is an independent accounting entity and conducts its business operations in accordance with the Law on Enterprises, the Company's Charter, and relevant applicable regulations,

The charter capital as stated in the Enterprise Registration Certificate is VND 170,817,910,000 (One hundred seventy billion, eight hundred seventeen million, nine hundred ten thousand Vietnamese Dong),

### Main Business Activities:

Rubber tree cultivation: Planting, tending, harvesting, processing, and trading rubber latex,  
Wood processing: Processing raw wood materials and finished wood products,

The total number of employees as at 30 June 2026 was 514 (as at 31 December 2025: 524)

### Financial Report Data:

This financial report consolidates data from the Company's headquarters and one dependent branch,

### Corporate Structure:

The Company is headquartered at: Residential Group 3, Nam Trach Commune, Quang Tri Province, Vietnam

|                                                                                               | Earning<br>rate<br>control | Proportion<br>own | Main activities    | Address                                        |
|-----------------------------------------------------------------------------------------------|----------------------------|-------------------|--------------------|------------------------------------------------|
| <b>Dependent accounting:</b><br>Phu Quy Wood Branch                                           |                            |                   | Wood<br>processing | Dong Thuan<br>Ward, Quang Tri                  |
| <b>Joint venture Company:</b><br>Hoa Phat Quang Binh<br>Breeding Limited Liability<br>Company | 27,28%                     | 27,28%            | Cow farming        | Nam Trach<br>Commune,<br>Quang Tri<br>Province |

## II. ACCOUNTING CONVENTION AND FINANCIAL YEAR

### Accounting convention

The accompanying financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese accounting standards, accounting regime and legal regulations relating to financial statement preparation and presentation,

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam,

**Financial year**

The Company's financial year begins on 01 January and ends on 31 December,  
This report is prepared as at 30 June 2026 for information disclosure purposes,

**III, ACCOUNTING STANDARDS AND SYSTEM APPLIED**

Applicable accounting framework

The Company applies Vietnamese Accounting Standards and the accounting regime for enterprises issued under Circular No, 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance,

Statement of compliance with accounting standards and accounting regime

The Company has complied with Vietnamese Accounting Standards and related guidance issued by the State, The financial statements have been prepared and presented in accordance with all applicable standards, guiding circulars and the prevailing accounting regulations for enterprises,

**IV, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

**Estimates**

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year (reporting period), Although these accounting estimates are based on the Board of General Directors' best knowledge, actual results may differ from those estimates,

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments with original maturity of less than 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value,

**Financial Investments***Investments in associates*

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture, Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies,

Interests in subsidiaries, joint ventures and associates are initially recognised at cost, The Company's share of the net profit of the investee after acquisition is recognised in the income statement, Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts,

**Receivables**

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts,

Provision for doubtful debts is made for receivables that are overdue under the economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables

that are not due but difficult to be recovered, Accordingly, the provision for doubtful debts is based on the original repayment period under the original purchase contract, without regard to the extension of the debt between the parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing,

### **Inventories**

Inventories are stated at the lower of cost and net realisable value, Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition, Cost is calculated using the weighted average method, Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution,

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date,

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation,

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use,

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs, Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

|                                                | <u>Year</u> |
|------------------------------------------------|-------------|
| Buildings, structures                          | 06 – 20     |
| Machinery and equipment                        | 05 – 10     |
| Transportation and transmission vehicles       | 07 – 10     |
| Equipment and management tools                 | 03 – 05     |
| Perennial plants, animals working for products | 06 – 40     |
| Other tangible fixed assets                    | 03 - 05     |

### **Construction in progress**

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost, Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Company's accounting policy, Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use,

### **Prepaid expenses**

Prepaid expenses include actual expenses incurred but related to the business results of many accounting periods, Prepaid expenses include the value of exported tools, instruments and components, expenses that are considered to be likely to bring future economic benefits to the Company, These expenses are capitalized as prepayments and amortized to the income statement using the straight-line method in accordance with current accounting regulations,

### **Revenue recognition**

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably,

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate unless the interest receivable is uncertain,

#### **Cost of goods sold**

Including the cost of finished products and services sold during the year, recorded in accordance with the revenue consumed during the year,

For direct material costs consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of products in stock, they are recorded immediately in the cost of goods sold (after deducting compensation, if any) even when the products and goods have not been determined to be consumed,

#### **Financial activity expenses**

Financial expenses reflect expenses or losses related to financial investment activities: loan interest expenses, deferred purchase interest, interest on financial leased assets, payment discounts for buyers, expenses and losses from liquidation, transfer of investments, provisions for devaluation of trading securities, provisions for investment losses in other entities, losses arising from selling foreign currencies, exchange rate losses and other investment activity expenses,

#### **Selling expenses, business management expenses**

Selling expenses reflect actual expenses incurred in the process of selling products, goods, and providing services,

Business management expenses reflect actual expenses incurred related to the general management of the business,

#### **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax,

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible,

Deferred tax is recognized on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognized for all temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised,

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset recognized. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity,

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by

the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis,

The recognition of corporate income tax is based on current tax regulations. However, these regulations vary from time to time and the final recognition of corporate income tax depends on the results of the examination by the tax authorities,

Other taxes are paid in accordance with the prevailing tax laws in Vietnam,

### **Earnings per share**

Basic earnings per share is calculated by dividing the profit or loss after tax allocated to the shareholders owning common shares of the Company (after adjusting for the deduction of welfare and reward fund) by the weighted average number of ordinary shares in circulation during the year,

Diluted earnings per share is calculated by dividing the profit (or loss) after tax allocated to shareholders owning the common shares of the Company (after adjusting for dividends of convertible preferred shares) by the weighted average number of ordinary shares in circulation during the year and the weighted average number of ordinary shares which will be issued in case potential impaired ordinary shares are converted into common shares,

### **Related parties**

Considered as related parties are enterprises - including parent companies, subsidiaries, affiliated companies - individuals who, directly or indirectly through one or more intermediaries, have control over the Company or under the control of the Company, or under common control with the Company, Affiliates, individuals who directly or indirectly hold voting rights of the Company and have significant influence over the Company, key management positions such as directors, officers of the Company, close family members of these individuals or affiliated parties or companies affiliated with these individuals are also considered related parties,

In considering each related party relationship, attention is given to the substance of the relationship, not the legal form,

**V, INFORMATION SUPPLEMENTING THE ITEMS IN THE BALANCE SHEET**

**1. CASH AND CASH EQUIVALENTS**

|                      | <b>Closing balance</b> | <b>Opening balance</b> |
|----------------------|------------------------|------------------------|
|                      | <b>VND</b>             | <b>VND</b>             |
| Cash on hand         | 1,203,935,033          | 1,503,258,993          |
| Bank demand deposits | 7,007,421,500          | 11,532,631,898         |
| Cash in transit      |                        |                        |
| Cash equivalents     |                        |                        |
| <b>Total</b>         | <b>8,211,356,533</b>   | <b>13,035,890,891</b>  |

**2. HELD-TO-MATURITY INVESTMENTS**

|              | <b>Closing balance</b> | <b>Opening balance</b> |
|--------------|------------------------|------------------------|
|              | <b>VND</b>             | <b>VND</b>             |
| Bonds        | 1,000,000,000          | 1,000,000,000          |
| <b>Total</b> | <b>1,000,000,000</b>   | <b>1,000,000,000</b>   |

Investment bonds in Vietnam Joint Stock Commercial Bank for Industry and Trade, Quantity 10,000 bonds, face value: 100,000 VND per bond, The bond term is 10 years with floating interest rate or equal to reference interest rate + Margin of 1,3% per year, The issuance date and maturity date of the bond are October 30, 2023 and October 30, 2033, respectively,

**3. SHORT - TERM TRADE RECEIVABLES**

| <b>Item</b>                                        | <b>30 June 2026</b>   | <b>1 January 2026</b> |
|----------------------------------------------------|-----------------------|-----------------------|
| <b>a) Short-term trade receivables</b>             | <b>14,887,937,174</b> | <b>15,798,961,032</b> |
| IFC Co., Ltd,                                      | 192,579,879           | 362,239,695           |
| Tay Phu Manufacturing and Trading Co., Ltd,        | -                     | 1,781,626,660         |
| Vietnam Forestry Corporation – Joint Stock Company | 1,999,460,493         | 8,910                 |
| Song Thanh General Construction Co., Ltd,          | 642,437,875           | 1,042,437,875         |
| An Truong Sinh Trading and Construction Co., Ltd,  | 699,527,537           | 95,073,221            |
| HD Furniture Group Joint Stock Company             | -                     | -                     |
| Tamico Joint Stock Company                         | 9,442,985,568         | 9,442,985,568         |
| Tien Phong Cam Lo Co., Ltd,                        | 618,701,223           | 831,779,616           |
| Other trade receivables                            | 1,292,244,599         | 1,816,161,228         |

**4. OTHER RECEIVABLES**

|                                    | <b>Closing balance</b> | <b>Opening balance</b> |
|------------------------------------|------------------------|------------------------|
|                                    | <b>VND</b>             | <b>VND</b>             |
| <b>a, Current</b>                  | <b>-</b>               | <b>-</b>               |
| Receivable related to equitisation |                        |                        |
| Receivable from employees          | 12,934,851,582         | 5,471,020,474          |
| Deposits and mortgages             |                        |                        |
| Receivable for lent items          |                        |                        |
| Other receivables                  | 2,379,742,696          | 2,469,046,697          |
| <b>Total</b>                       | <b>15,314,594,278</b>  | <b>7,940,067,171</b>   |

## 5. BAD DEBTS

| ITEM                                                    | 30/06/2026            | Recoverable amount | Allowance             | 01/01/2026            | Recoverable amount | Allowance             |
|---------------------------------------------------------|-----------------------|--------------------|-----------------------|-----------------------|--------------------|-----------------------|
| <b>Short-term trade receivables</b>                     | <b>9,948,094,366</b>  | <b>83,996,880</b>  | <b>9,864,097,486</b>  | <b>9,948,094,366</b>  | <b>84,524,800</b>  | <b>9,863,569,566</b>  |
| Tamico Joint Stock Company                              | 9,442,985,568         | -                  | 9,442,985,568         | 9,442,985,568         | -                  | 9,442,985,568         |
| Van Trach Commune People's Committee                    | 60,500,000            | -                  | 60,500,000            | 60,500,000            | -                  | 60,500,000            |
| Cao Nguyen International Company Limited                | 115,015,000           | -                  | 115,015,000           | 115,015,000           | -                  | 115,015,000           |
| Other parties                                           | 329,593,798           | 83,996,880         | 245,596,918           | 329,593,798           | 84,524,800         | 245,068,998           |
| <b>Other short-term receivables</b>                     | <b>1,873,464,566</b>  | <b>2,534,741</b>   | <b>1,870,929,825</b>  | <b>1,873,464,566</b>  | <b>2,534,741</b>   | <b>1,870,929,825</b>  |
| Nguyen Thi Phuong                                       | 65,969,581            | -                  | 65,969,581            | 65,969,581            | -                  | 65,969,581            |
| Phan Thi Van                                            | 60,877,129            | -                  | 60,877,129            | 60,877,129            | -                  | 60,877,129            |
| Other parties                                           | 1,746,617,856         | 2,534,741          | 1,744,083,115         | 1,746,617,856         | 2,534,741          | 1,744,083,115         |
| <b>Advances to suppliers</b>                            | <b>73,659,500</b>     | <b>28,928,250</b>  | <b>44,731,250</b>     | <b>73,659,500</b>     | <b>28,928,250</b>  | <b>44,731,250</b>     |
| Center for Natural Resources and Environment Technology | 57,856,500            | 28,928,250         | 28,928,250            | 57,856,500            | 28,928,250         | 28,928,250            |
| Institute of Business Informatics                       | 8,000,000             | -                  | 8,000,000             | 8,000,000             | -                  | 8,000,000             |
| Other parties                                           | 7,803,000             | -                  | 7,803,000             | 7,803,000             | -                  | 7,803,000             |
| <b>Total</b>                                            | <b>11,895,218,432</b> | <b>115,459,871</b> | <b>11,779,758,561</b> | <b>11,895,218,432</b> | <b>115,987,791</b> | <b>11,779,230,641</b> |

## 6. INVENTORIES

| Item                        | 30 June 2026          |                   | 1 January 2026        |                   |
|-----------------------------|-----------------------|-------------------|-----------------------|-------------------|
|                             | Cost                  | Allowance         | Cost                  | Allowance         |
| Raw materials and materials | 1,312,172,619         | -                 | 345,679,713           | -                 |
| Tools and supplies          | 120,095,120           | -                 | 124,269,422           | -                 |
| Work in progress            | 11,286,656,744        | -                 | 13,122,466,478        | -                 |
| Finished goods              | 2,192,957,560         | 15,238,313        | 2,029,631,120         | 15,238,313        |
| Merchandise                 | 18,373,332            | 12,780,909        | 968,270,259           | 12,780,909        |
| <b>Total</b>                | <b>14,930,255,375</b> | <b>28,019,222</b> | <b>16,590,316,992</b> | <b>28,019,222</b> |

7. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

| Items                                   | Buildings and Structures | Machinery and Equipment | Motor Vehicles and Transportation Equipment | Office Equipment and Management Tools | Perennial Plants and Working Livestock | Other Tangible Fixed Assets | Total                  |
|-----------------------------------------|--------------------------|-------------------------|---------------------------------------------|---------------------------------------|----------------------------------------|-----------------------------|------------------------|
| <b>Cost</b>                             |                          |                         |                                             |                                       |                                        |                             |                        |
| Balance at the beginning of the period  | 111,677,870,246          | 35,042,935,401          | 5,622,844,560                               | 1,256,755,964                         | 110,002,502,147                        | 2,750,398,025               | 266,353,306,343        |
| Additions during the period             | -                        | -                       | -                                           | -                                     | -                                      | -                           | -                      |
| Transfers from construction in progress | 646,486,070              | -                       | -                                           | -                                     | 7,626,502,455                          | -                           | 8,272,988,525          |
| Disposals                               | -                        | -                       | -                                           | -                                     | -                                      | -                           | -                      |
| <b>Balance at the end of the period</b> | <b>112,324,356,316</b>   | <b>35,042,935,401</b>   | <b>5,622,844,560</b>                        | <b>1,256,755,964</b>                  | <b>117,629,004,602</b>                 | <b>2,750,398,025</b>        | <b>274,626,294,868</b> |
| <b>Accumulated depreciation</b>         |                          |                         |                                             |                                       |                                        |                             |                        |
| Balance at the beginning of the period  | 79,911,970,432           | 18,875,032,213          | 5,245,376,233                               | 1,200,414,350                         | 30,977,132,593                         | 1,142,734,946               | 137,352,660,767        |
| Depreciation charge for the period      | 1,458,206,768            | 1,082,687,754           | 28,918,836                                  | 24,251,766                            | 2,904,501,528                          | 78,668,966                  | 5,577,235,618          |
| Disposals                               | -                        | -                       | -                                           | -                                     | -                                      | -                           | -                      |
| <b>Balance at the end of the period</b> | <b>81,370,177,200</b>    | <b>19,957,719,967</b>   | <b>5,274,295,069</b>                        | <b>1,224,666,116</b>                  | <b>33,881,634,121</b>                  | <b>1,221,403,912</b>        | <b>142,929,896,385</b> |
| <b>Net book value</b>                   |                          |                         |                                             |                                       |                                        |                             |                        |
| At the beginning of the period          | 31,765,899,814           | 16,167,903,188          | 377,468,327                                 | 56,341,614                            | 79,025,369,554                         | 1,607,663,079               | 129,000,645,576        |
| At the end of the period                | 30,954,179,116           | 15,085,215,434          | 348,549,491                                 | 32,089,848                            | 83,747,370,481                         | 1,528,994,113               | 131,696,398,483        |

## 8. Long-term construction in progress

| Item                                      | 30-Jun-26             | 01-Jan-26             |
|-------------------------------------------|-----------------------|-----------------------|
| Rubber plantation – planted in 2018       | -                     | 7,542,922,481         |
| Rubber plantation – planted in 2022       | 11,536,778,076        | 11,055,568,118        |
| Rubber plantation – planted in 2023       | 3,984,274,267         | 3,646,337,269         |
| Rubber plantation – planted in 2024       | 2,620,763,691         | 2,204,597,544         |
| Acacia mango plantation – planted in 2023 | 661,916,794           | 661,916,794           |
| Acacia plantation – planted in 2023       | 1,079,272,917         | 1,079,272,917         |
| Acacia plantation – planted in 2024       | 293,650,710           | 293,650,710           |
| Acacia plantation – planted in 2025       | 907,471,644           | 907,471,644           |
| Acacia plantation – planted in 2026       | 5,511,461,060         | -                     |
| Other construction in progress            | 1,971,992,781         | 573,710,019           |
| <b>Total</b>                              | <b>28,567,581,940</b> | <b>27,965,447,496</b> |

## 9. Investments in joint-ventures, associates

The investment in Hoa Phat Quang Binh Livestock Company Limited is made under the capital contribution agreement dated 12 January 2016 between Hoa Phat Group Joint Stock Company and Viet Trung One Member Limited Liability Company,

The Company contributed capital in the form of assets on an area of 614,44 hectares located in the Huu Nghi, Truyen Thong, Dung Cam and Sao Vang sub-areas, with a value of VND 81,840,000,000 (Eighty-one billion eight hundred forty million Vietnamese Dong),

Hoa Phat Quang Binh Livestock Company Limited was established and operates in Bo Trach District, Quang Tri Province under the Enterprise Registration Certificate for a multiple-member limited liability company issued by the Department of Planning and Investment of Quang Binh Province on 20 January 2016, Its main business activity is livestock farming,

As at 30 June 2026, the Company held a 27,28% equity interest and 27,28% voting rights in Hoa Phat Quang Binh Livestock Co., Ltd,

As at 30 June 2026, the Company recognised an allowance for impairment of its long-term financial investment in Hoa Phat Quang Binh Livestock Co., Ltd, amounting to VND 53,975,423,958

## 10. Prepayment

| ITEM                                              | 30/06/2026         | 01/01/2026         |
|---------------------------------------------------|--------------------|--------------------|
| <b>a) Short-term (detailed by item)</b>           | <b>1,666,747</b>   | <b>29,706,790</b>  |
| Prepaid operating lease expenses for fixed assets |                    |                    |
| <b>Tools and supplies issued for use</b>          | <b>1,666,747</b>   | <b>29,706,790</b>  |
| <b>b) Long-term</b>                               | <b>658,677,560</b> | <b>761,294,029</b> |
| Other items (specify if material)                 | 658,677,560        | 761,294,029        |
| <b>Total</b>                                      | <b>660,344,307</b> | <b>791,000,819</b> |

## 11. SHORT-TERM TRADE PAYABLES

| ITEM                                                                       | 30/06/2026            | 01/01/2026            |
|----------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>a) Short-term trade payables</b>                                        | <b>13,493,180,161</b> | <b>13,002,773,238</b> |
| Song Gianh Joint Stock Company – Song Gianh Fertilizer Enterprise (branch) | 740,750,000           | 1,240,750,000         |
| Hoang Thi Van                                                              | 1,523,303,740         | 1,523,303,740         |
| Nguyen Van Hung                                                            | 3,413,028,780         | 3,413,028,780         |
| Hoa Phat Quang Binh Livestock Company Limited                              | 1,344,936,000         | 1,844,936,000         |
| Other payables to suppliers                                                | 6,471,161,641         | 4,980,754,718         |

**12. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET**

| Item                                       | 01-Jan-26            | Tax payable during the period | Tax paid/(offset) during the period | 30-Jun-26          |
|--------------------------------------------|----------------------|-------------------------------|-------------------------------------|--------------------|
| Value-added tax (VAT)                      | 1,107,775,370        | 2,499,103,099                 | 2,973,882,965                       | 632,995,504        |
| Natural resources tax                      | 262,511,071          | 186,239,760                   | 320,198,492                         | 128,552,339        |
| Environmental protection fee               | 168,374,448          | 123,667,849                   | 209,588,915                         | 82,453,382         |
| Land use tax and land rental               | -                    | 1,442,271,696                 | 1,442,271,696                       | -                  |
| Personal income tax                        | -                    | -                             | -                                   | -                  |
| Other fees, charges and statutory payables | 268,942              | 4,278,722                     | 4,547,664                           | -                  |
| <b>Total</b>                               | <b>1,538,660,889</b> | <b>4,255,561,126</b>          | <b>4,950,489,732</b>                | <b>844,001,225</b> |

**13. ACCRUED EXPENSES**

| ITEM                   | 30/06/2026         | 01/01/2026         |
|------------------------|--------------------|--------------------|
| <b>a) Short-term</b>   | <b>259,750,208</b> | <b>325,390,318</b> |
| Other accrued expenses | 259,750,208        | 325,390,318        |

**14. OTHER PAYABLES**

| ITEM                               | 30/06/2026           | 01/01/2026           |
|------------------------------------|----------------------|----------------------|
| <b>a) Short-term</b>               | <b>7,032,947,014</b> | <b>5,954,503,417</b> |
| Trade union funds                  | 623,462,696          | 470,042,927          |
| Social insurance                   | 806,146,184          |                      |
| Health insurance                   | 117,262,818          |                      |
| Unemployment insurance             | 51,859,096           |                      |
| Short-term deposits and guarantees | 10,000,000           | 10,000,000           |
| Other payables and accruals        | 5,424,216,220        | 5,474,460,490        |
| <b>b) Long-term</b>                | <b>392,000,000</b>   | <b>492,000,000</b>   |
| Other payables and accruals        | 392,000,000          | 492,000,000          |
| <b>Total</b>                       | <b>7,424,947,014</b> | <b>6,446,503,417</b> |

# 15 LOANS

| ITEM                                                                                      | 01/01/2026           | Decrease       | Increase             | 30/06/2026            |
|-------------------------------------------------------------------------------------------|----------------------|----------------|----------------------|-----------------------|
| <b>Short-term borrowings</b>                                                              |                      |                |                      |                       |
| Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Binh Branch            | 45,428,925,180       | 35,398,106,989 | 33,007,008,627       | 43,037,826,818        |
| Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Binh Branch | 26,589,484,103       | 22,458,665,912 | 22,774,947,200       | 26,905,765,391        |
| Loans from individuals                                                                    | 13,939,441,077       | 10,439,441,077 | 8,832,061,427        | 12,332,061,427        |
| <b>Long-term borrowings</b>                                                               |                      |                |                      |                       |
| Loans from individuals                                                                    | 4,900,000,000        | 2,500,000,000  | 1,400,000,000        | 3,800,000,000         |
| Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Binh Branch            | 8,264,312,308        |                | 1,867,402,000        | 10,131,714,308        |
|                                                                                           | <b>8,264,312,308</b> |                | <b>1,867,402,000</b> | <b>10,131,714,308</b> |

(i) (The loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Binh Branch is under the credit line agreement No, 804007153299/2025-HĐCVHM/NHCT470-VIETTRUNG dated 28 May 2025, The outstanding balance at any time shall not exceed VND 27,000,000,000. The credit line is valid from 28 May 2025 to 28 May 2026, The loan term and interest rate are specified in each individual drawdown agreement,

The purpose of the loan is to supplement working capital for production and business activities, Short-term and long-term borrowings are secured by mortgages over assets including all buildings and structures attached to land use rights of the Company, rubber latex processing machinery and equipment, and rubber plantations planted from 2011 and earlier,

(ii) The loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Quang Binh Branch is under the credit line agreement No, 01/2024/525381/HĐTD dated 27 December 2024, The maximum credit limit granted is VND 16,500,000,000, The facility term is 12 months from the signing date, with a floating interest rate,

The purpose of the loan is to supplement working capital for production and business activities, Short-term and long-term borrowings are secured by machinery and equipment at the Company's Phu Quy Wood Processing Branch,

(iii) Short-term loans from individuals are made under loan agreements with terms, ranging from 6 to 12 months, with interest rates from 7,9% to 9% per annum,

The purpose of these loans is to supplement working capital for production and business activities, These loans are unsecured,

(iv) Credit agreement No, 804007156532/2025-HĐCVDA/NHCT470-VIETTRUNG dated 28 May 2025, with a committed loan amount not exceeding VND 13,000,000,000, The disbursement period is 12 months from the signing date, and the loan term is 84 months from the first disbursement, The interest rate is specified in each drawdown notice,

The purpose of the loan is to implement the project of constructing a high-tech production line for a rubber latex processing plant, The loan is secured by assets including factory buildings and the fire protection system of the rubber processing plant of Viet Trung Quang Binh Joint Stock Company,

16. OWNER'S EQUITY

a. Movement in owner's equity

| Item                                | Owner's<br>Contributed Capital | Other Owner's<br>Capital | Investment and<br>Development Fund | Retained Earnings       | Total                  |
|-------------------------------------|--------------------------------|--------------------------|------------------------------------|-------------------------|------------------------|
| <b>Balance at 1 January 2026</b>    | 170,817,910,000                | 680,000,000              | 7,451,470,765                      | (45,079,710,124)        | <b>133,869,670,641</b> |
| Profit for the period               | -                              | -                        | -                                  | 15,008,521,113          | <b>15,008,521,113</b>  |
| Other increases                     | -                              | -                        | -                                  | -                       | -                      |
| Capital reduction during the period | -                              | -                        | -                                  | -                       | -                      |
| <b>Balance at 30 June 2026</b>      | <b>170,817,910,000</b>         | <b>680,000,000</b>       | <b>7,451,470,765</b>               | <b>(30,071,189,011)</b> | <b>148,878,191,754</b> |

| b, Shares                                     | Closing balance | Opening balance |
|-----------------------------------------------|-----------------|-----------------|
| - Number of shares issued to the public       | 17,081,791      | 17,081,791      |
| + Ordinary shares                             | 17,081,791      | 17,081,791      |
| - Number of treasury shares                   |                 |                 |
| + Ordinary shares                             |                 |                 |
| - Number of outstanding shares in circulation | 17,081,791      | 17,081,791      |
| + Ordinary shares                             | .               | 17,081,791      |

An ordinary share has par value of VND 10,000,

## VI, INFORMATION SUPPLEMENTING THE ITEMS IN THE INCOME STATEMENT

### 1. REVENUE

|                                   | Current year          | Prior year            |
|-----------------------------------|-----------------------|-----------------------|
|                                   | VND                   | VND                   |
| Sales of merchandise and services |                       |                       |
| In which:                         | -                     | -                     |
| Sales revenue                     | 98,552,341,708        | 25,973,933,419        |
| <b>Total</b>                      | <b>98,552,341,708</b> | <b>25,973,933,419</b> |

### 2. COST OF SALES

|                             | Current year          | Prior year            |
|-----------------------------|-----------------------|-----------------------|
|                             | VND                   | VND                   |
| Cost of finished goods sold | 82,022,389,970        | 25,140,629,542        |
| <b>Total</b>                | <b>82,022,389,970</b> | <b>25,140,629,542</b> |

### 3. FINANCIAL INCOME

|                                | Current year      | Prior year        |
|--------------------------------|-------------------|-------------------|
|                                | VND               | VND               |
| Bank and loan interest         | 41,648,851        | 32,798,416        |
| Dividends and profits received |                   |                   |
| Other financial income         |                   |                   |
|                                | <b>41,648,851</b> | <b>32,798,416</b> |

### 4. FINANCIAL EXPENSES

|                                                                         | Current year           | Prior year           |
|-------------------------------------------------------------------------|------------------------|----------------------|
|                                                                         | VND                    | VND                  |
| Interest expense                                                        | 1,906,237,894          | 1,653,910,453        |
| Reversal of allowance for impairment of long-term financial investments | (6,774,438,004)        | (2,454,081,345)      |
|                                                                         | <b>(4,868,200,110)</b> | <b>(800,170,892)</b> |

### 5. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

|                            | Current year  | Prior year    |
|----------------------------|---------------|---------------|
|                            | VND           | VND           |
| a, Selling expenses        | 138,500,000   | 5,000,000     |
| Others                     | 138,500,000   | 5,000,000     |
| b, Administration expenses | 6,418,956,196 | 5,273,571,086 |
| Others                     | 6,418,956,196 | 5,273,571,086 |
| <b>Total</b>               |               |               |

### 6. OTHER INCOME

|                                 | Current year       | Prior year         |
|---------------------------------|--------------------|--------------------|
|                                 | VND                | VND                |
| Sale, disposal of fixed assets; | -                  | -                  |
| Others                          | 129,075,411        | 140,829,992        |
| <b>Total</b>                    | <b>129,075,411</b> | <b>140,829,992</b> |

7. OTHER EXPENSES

|              | Current year     | Prior year        |
|--------------|------------------|-------------------|
|              | VND              | VND               |
| Others       | 2,898,801        | 10,854,291        |
| <b>Total</b> | <b>2,898,801</b> | <b>10,854,291</b> |

8. PRODUCTION COST BY NATURE

|                                | Current year          | Prior year            |
|--------------------------------|-----------------------|-----------------------|
|                                | VND                   | VND                   |
| Raw material costs             | 56,907,963,945        | 2,639,744,096         |
| Labor costs                    | 21,480,187,530        | 5,785,835,133         |
| Fixed asset depreciation costs | 5,327,559,006         | 1,993,479,256         |
| Outsourced service costs       | 778,104,176           | 307,382,209           |
| Other cash costs               | 2,070,716,571         | 887,169,243           |
| <b>Total</b>                   | <b>86,564,531,228</b> | <b>11,613,609,937</b> |

  
Phan Hữu Bằng  
 Preparer

  
Phan Hữu Bằng  
 Chief Accountant



  
Phan Văn Thành  
 Chairman of the board  
 Quang Tri, July 19, 2026